Exercise 5.10: VAT identification numbers

Your task:



In this table, tick whether the statement about VAT identification numbers is right (R) or wrong (W). Correct any wrong statements.

No.	Statement	R	w	Correction
1	An Austrian UID always consists of a total of eight digits.			
2	The U in the third digit of the Austrian UID may be replaced by a number.			
3	Verifying a UID via FinanzOnline is subject to a fee.			
4	A level-2 verification of a UID must be carried out for every new business partner.			
5	The UID is essential for business-to-business transactions in the Single Market.			
6	Tax-free intra-Community deliveries are only possible if the buyer has provided their (valid) VAT ID.			