

Information Note on the EU SME On-the-Web Tool

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Background

Prior to 1st January 2025, the exemption relevant to small enterprises ('SMEs') only applied to supplies carried out by a person in the Member State in which they are established ('Domestic SME exemption').

As of 1st January 2025, SMEs making supplies in Member States other than the Member State in which they are established may avail themselves of this exemption ('cross-border SME exemption') in those other Member States. Nevertheless, application of the SME exemption shall be subject to the satisfaction of several conditions. For more information on the SME exemption, please click [here](#).

The [SME Verification Tool](#), also referred to as the SME On-the-Web tool, is an online platform developed by the European Commission allowing users to verify the SME status of a taxable person operating across EU member states by verifying that person's Exemption Identification Number (which would end with the 'EX' suffix).

This information note is intended as a brief guide for users wishing to utilise the EU SME On-the-Web tool to verify the validity of SME status in Member States. It outlines the steps required to check the SME status of a taxable person in selected Member States.

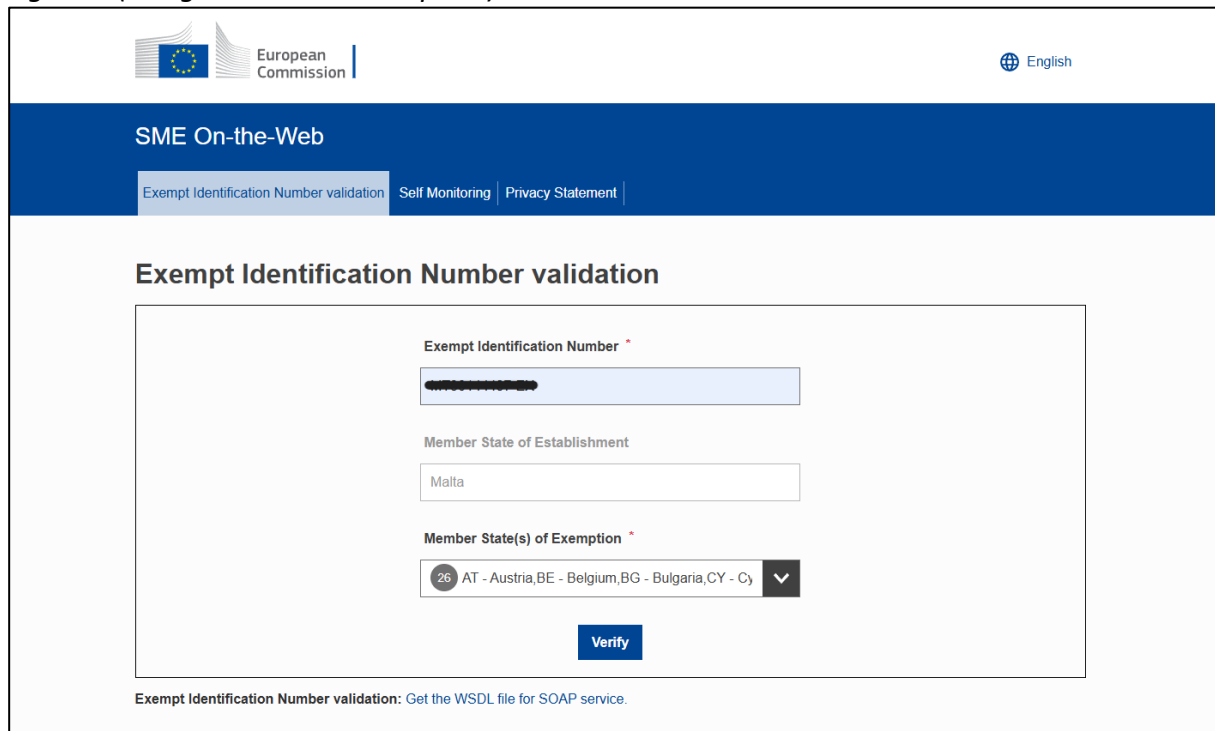
Notes

Upon accessing the EU SME On-the-Web Tool, users are prompted to input the Exemption Identification Number in the specified field. The Exemption Identification Number (also referred to as an "EX number") is the unique identifier, assigned by the Member State of establishment, used to identify a taxable person who wishes to benefit from the cross-border SME VAT exemption.

For verification purposes, users have two options when selecting the "Member State(s) of exemption" for which they wish to determine SME status. They may choose one or more specific Member States from the dropdown menu if they intend to verify the SME's VAT exemption status only in those selected countries. Alternatively, by opting for the "Select All" option, users can check the SME's exemption status across all EU Member States simultaneously, providing a comprehensive overview in a single search.

Once the required information has been entered, users should proceed by clicking the “Verify” button to commence the verification process (see Figure 1). The system will then display the results (Figure 2), indicating the SME status of the company either within the selected Member State(s) or across all Member states, depending on the chosen option. This enables users to quickly and efficiently determine whether the SME qualifies for the VAT exemption in the relevant Member State(s).

Figure 1 (using the “Select All” option):



The screenshot shows the 'SME On-the-Web' interface. At the top, there is a header with the European Commission logo and the text 'European Commission' on the left, and a language selector 'English' on the right. Below the header is a blue navigation bar with the text 'SME On-the-Web' and three links: 'Exempt Identification Number validation', 'Self Monitoring', and 'Privacy Statement'. The main content area is titled 'Exempt Identification Number validation'. It contains a form with three input fields: 'Exempt Identification Number' (with a red asterisk), 'Member State of Establishment' (with 'Malta' entered), and 'Member State(s) of Exemption' (with a dropdown menu showing '26 AT - Austria, BE - Belgium, BG - Bulgaria, CY - Cy' and a downward arrow). A blue 'Verify' button is located below the form. At the bottom of the form area, there is a link: 'Exempt Identification Number validation: Get the WSDL file for SOAP service.'

Figure 2 (results page using the “Select All” option):

✔ The Exempt Identification Number is valid for the requested date: 10/10/2025

Exempt Identification Number	[REDACTED]-EX	
Member State of Establishment	MT - Malta	
Date of validation	10/10/2025 14:06:31	
Member State(s) of Exemption	AT - Austria BE - Belgium BG - Bulgaria CY - Cyprus CZ - Czech Republic DE - Germany DK - Denmark EE - Estonia EL - Greece ES - Spain FI - Finland FR - France HR - Croatia HU - Hungary IE - Ireland IT - Italy LT - Lithuania LU - Luxembourg LV - Latvia NL - Netherlands PL - Poland PT - Portugal RO - Romania SE - Sweden SI - Slovenia SK - Slovakia	✔ Exemption granted ✖ Exemption not granted ✖ Exemption not granted ✔ Exemption granted ✖ Exemption not granted ✔ Exemption granted ✔ Exemption granted ✖ Exemption not granted ✖ Exemption not granted ✖ Exemption not granted ✖ Exemption not granted ✖ Exemption not granted ✔ Exemption granted ✔ Exemption granted ✔ Exemption granted ✔ Exemption granted ✖ Exemption not granted ✔ Exemption granted ✔ Exemption granted ✔ Exemption granted

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The output presents two possible results for each Member State:

- **Exemption granted:** The Exemption Identification Number is valid and recognized as approved in that Member State.
- **Exemption not granted:** The Exemption Identification Number is invalid or not approved in that Member State.

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