

TAX IDENTIFICATION NUMBERS (TINs)
Subject sheet: TIN structure and description

1.		AT – Austria	2
2.		BE – Belgium	2
3.		BG – Bulgaria	2
4.		CY – Cyprus	3
5.		CZ – Czech Republic	3
6.		DE – Germany	3
7.		DK – Denmark	4
8.		EE – Estonia	4
9.		EL – Greece	4
10.		ES – Spain	5
11.		FI – Finland	5
12.		FR – France	6
13.		HR – Croatia	6
14.		HU – Hungary	6
15.		IE – Ireland	7
16.		IT – Italy	7
17.		LT – Lithuania	8
18.		LU – Luxemburg	8
19.		LV – Latvia	8
20.		MT – Malta	8
21.		NL – The Netherlands	9
22.		PL – Poland	9
23.		PT – Portugal	10
24.		RO – Romania	10
25.		SE – Sweden	10
26.		SI – Slovenia	11
27.		SK – Slovakia	11
28.		UK – United Kingdom	12
29.		Legal notice	12

1. AT – Austria

1.1. TIN structure

<i>Format</i>	<i>Explanation</i>	<i>Comment</i>
99-999/9999	9 digits	The hyphen and the slash are not mandatory in all cases (e.g. for the purpose of IT processing, they should be omitted).

1.2. TIN description

Austria issues TINs which are not reported on official documents of identification. The Local Tax Offices issue TINs to the taxpayers having their residence in the area of competence of these Offices, when they ask the local office for a service. This means that a TIN can change when a taxpayer changes residence.

2. BE – Belgium

2.1. TIN structure

<i>Format</i>	<i>Explanation</i>	<i>Comment</i>
99999999999	11 digits	For the purpose of IT processing, the TIN should be written as a block of 11 digits without any point, space, dash or slash sign

2.2. TIN description

Belgium issues TINs, which are reported on official documents of identification. For individuals the TIN corresponds to the "Numéro National (NN)", which is attributed when a registration on the national Register of the physical persons is made. This number of identification consists of eleven digits and is a unique number of identification for every registered person.

3. BG – Bulgaria

3.1. TIN structure

<i>Format</i>	<i>Explanation</i>	<i>Comment</i>
9999999999	10 digits	Personal Identification Number (Unified Civil Number)
9999999999	10 digits	Personal Foreigner's Number / Official number from NRA Registry <u>Note:</u> this identification number cannot be validated in the on-line check module

For taxation purposes in the Republic of Bulgaria the National Revenue Agency (NRA) uses the following identifications as TIN:

1. For Bulgarian citizens: Personal Identification Number (Bulgarian Unified Civil Number), which consists of a block of 10 digits;
2. For foreigners, residents of Bulgaria for tax purposes: Identification Number, which consists of a block of 10 digits (please note that this identification number cannot be validated in the on-line check module)

3.2. TIN description

For identification of Bulgarian citizens: the Bulgarian National Revenue Agency (NRA) uses UCN (Unified Civil Number) as Personal Identification Number - TIN. Personal numbers are reported on the official Bulgarian documents of identity.

For identification of foreigners, residents of Bulgaria for tax purposes: the Bulgarian National Revenue Agency uses as TIN the Personal Foreigner's Number / Official Number from NRA Registry, which consists of a block of 10 digits. The NRA issues a Certificate of Fiscal Residence that such a person is a resident of Bulgaria for tax purposes within the meaning of the Double Tax Convention and is subject to tax on its/his/hers worldwide income in the Republic of Bulgaria. TIN is reported in the Certificate.

4. CY – Cyprus

4.1. TIN structure

<i>Format</i>	<i>Explanation</i>	<i>Comment</i>
99999999L	8 digits and 1 letter	The first digit is always 0 (zero) for individuals.

4.2. TIN description

Cyprus issues TIN which are not reported on official documents of identification.

TIN in Cyprus is issued upon registration to the Tax Authority Data Base. TIN is known as Tax Identification Code (TIC).

5. CZ – Czech Republic

5.1. TIN structure

<i>Format</i>	<i>Explanation</i>	<i>Comment</i>
999999/999	9 digits	For the purpose of IT processing, the TIN should be written as a single block, without any slash sign.
999999/9999	10 digits	For the purpose of IT processing, the TIN should be written as a single block, without any slash sign.

5.2. TIN description

Czech Republic uses TIN-like numbers (Personal Number) for identifying its taxpayers. TIN-like numbers are reported on official documents of identification as "personal number".

6. DE – Germany

6.1. TIN structure

<i>Format</i>	<i>Explanation</i>	<i>Comment</i>
999999999999	11 digits	New TIN: Identifikationsnummer (IdNr.) (only individual persons): see below

6.2. TIN description

Germany issues TINs which are not reported on official documents of identification.

Identifikationsnummer (new TIN – in short: IdNr.): available since 2008 has a length of 11 digits and it applies to individual persons. This TIN will replace the previous one (Steuernummer) in future, but at present both have legal value.

The “identifikationsnummer” can identify taxpayers, who are natural persons.

7. DK – Denmark

7.1. TIN structure

<i>Format</i>	<i>Explanation</i>	<i>Comment</i>
999999-9999	10 digits	There is a dash between the 6 th and 7 th digits. For the purpose of IT processing, the TIN should be written as a block of 10 digits without dash.

Reservation: CPR numbers (TIN) allocated after 1st October 2007 appear sometimes with a different standard. These CPR numbers (TIN) cannot be verified online through the national website.

7.2. TIN description

Denmark issues TINs (CPR-numbers), which are reported on official documents of identification.

The Central Office of Civil Registration is located under the Ministry of Interior and Health. This office is in charge of the Danish Civil Registration System (CRS) and functions as the main supplier of basic personal information to public authorities and the private sector.

In the Danish CPR-system, a civil registry number is allocated to any person who:

1. is nationally registered in Denmark on the grounds of birth or relocation from abroad;
2. is included under the Danish Labour Market Supplementary Pension Fund (ATP);
3. according to the tax authorities, must have such a number for the purpose of having tax affairs handled in Denmark.

The TIN is unique to the person and thus functions as identification of each individual. Almost the entire public administrations use the identification number, to avoid duplicating registrations and to avoid errors in respect of a person's identity. The use of the identity number also facilitates the collaboration between the Central Office of Civil Registration and the public authorities receiving data from the CRS.

8. EE – Estonia

8.1. TIN structure

<i>Format</i>	<i>Explanation</i>	<i>Comment</i>
99999999999	11 digits	N/A

8.2. TIN description

Estonia issues TINs, which are reported on official documents of identification.

9. EL – Greece

9.1. TIN structure

<i>Format</i>	<i>Explanation</i>	<i>Comment</i>
999999999	9 digits	N/A

9.2. TIN description

Greece issues TINs (CPR numbers), which are not reported on official documents of identification.

10. ES – Spain

10.1. TIN structure

<i>Format</i>	<i>Explanation</i>	<i>Comments</i>
- 99999999L	- 8 digits + 1 letter	Spanish Natural Persons: DNI*
- L9999999L	- L + 7 digits + 1 letter	Non-resident Spaniards without DNI*
- K9999999L	- K + 7 digits + 1 letter	Resident Spaniards under 14 without DNI*
- X ó Y ó Z 9999999	- X/Y/Z + 7 digits + 1 letter	Foreigners with NIE**
- M9999999L	- M + 7 digits + 1 letter	Foreigners without NIE**

* DNI = Documento Nacional de Identidad (*National Identity Card*)

** NIE = Número de Identificación de Extranjero (*Foreigners' Identification Number*)

10.2. TIN description

TIN for natural persons in Spain is **unique** for tax and customs purposes and contains **nine characters, the last of them is a letter for control**.

- **Natural persons of Spanish nationality:** Generally, the TIN is the number on your National Identity Card, issued by the Ministry of Internal Affairs (General Directorate of Police). The Tax Administration will provide Spanish natural persons who are not obliged to possess a National Identity Card (DNI) with a Tax Identification Number (TIN) starting with an L (non-resident Spaniards) or a K (resident Spaniards under the age of 14 years), upon request.
- **Natural persons without Spanish nationality:** Generally, their Tax Identification Number (TIN) is the Foreigners' Identification Number (NIE), likewise issued by the Ministry of Internal Affairs. Natural persons without Spanish nationality who do not possess a Foreigners' Identification Number (NIE) but need a Tax Identification Number (TIN) because they are going to engage in transactions involving Spanish taxation can obtain a Tax Identification Number starting with the letter M, that will have a transitory nature, until they obtain a Foreigners' Identification Number (NIE), where appropriate, also issued by the Tax Administration.

11. FI – Finland

11.1. TIN structure

<i>Format</i>	<i>Explanation</i>	<i>Comment</i>
999999(+/-/A)999(L/9)	11 characters: - 6 digits - 1 character which can be + (plus), - (minus) or the letter A - 3 digits - 1 alphanumeric character	The 7 th character (+, - or A) represents the century of birth and cannot be skipped: it shall be duly noted down and reported in all records. Character + means: born 1800-1899, - means born 1900-1999 and A means born 2000-. This character has no other meaning.

11.2. TIN description

Finland issues TINs which are reported on official documents of identification. The TIN is the Finnish Social Security number, given at birth or when immigrating by the Population Register Centre of Finland.

12.  FR – France**12.1. TIN structure**

Size format	Explanation	Comment
99 99 999 999 999	The TIN is made up of 13 digits.	The first of these is 0, 1, 2 or 3. For electronic processing, the 13 digits must be written consecutively without spaces.

12.2. Description of the TIN

The French tax authorities issue a tax identification number to all natural persons who have the obligation to declare taxes in France.


The TIN is assigned when the person registers in the tax authorities' databases. It is known as the 'reference tax number' or 'SPI' number (*Simplification des Procédures d'Imposition* - Simplification of Tax Procedures). It is assigned to all persons created in the registration system of the Directorate-General of Public Finances (DGFIP) (referential PERS) for all taxes. It is a unique, non-significant, reliable and permanent identification number.

13.  HR – Croatia**13.1. TIN structure**

<i>Format</i>	<i>Explanation</i>	<i>Comment</i>
99999999999	1 block of 11 digits	N/A

13.2. TIN description

The personal identification number is a constant identifier of any person (natural or legal) that the public authorities use in the official records, in their everyday work and by data exchange. Personal identification number began with introducing in the Republic of Croatia on 1st January 2009 and from 1st January 2011 began its full application, which means that the personal identification number became the only identifier of persons in the Croatian legal system.

14.  HU – Hungary**14.1. TIN structure**

<i>Format</i>	<i>Explanation</i>	<i>Comment</i>
9999999999	10 digits	N/A

14.2. TIN description

Hungary issues TINs which are not reported on official documents of identification.

A natural person gets a TIN card if she/he gets taxable income. The paying agent has to indicate this number on the payment documents.

15. IE – Ireland

15.1. TIN structure

<i>Format</i>	<i>Explanation</i>	<i>Comment</i>
9999999L(W)	7 digits + either 1 or 2 letters	There can be one or two letters at the end.

15.2. TIN description

Ireland issues TINs, which are not reported on official documents of identification. The number used to identify taxpayers is the Personal Public Service Number (PPS No). This number is issued by the Department of Social Protection but is also used by the Revenue Commissioners to identify taxpayers.

PPS-numbers are issued automatically on birth registration for children born in the country. Anyone else must make application at an office of the Department of Social Protection. Once issued, a PPS number is never changed.

16. IT – Italy

16.1. TIN structure

<i>Format</i>	<i>Explanation</i>	<i>Comment</i>
LLLLLL99L99L999L	16 characters (6 letters + 2 digits + 1 letter + 2 digits + 1 letter + 3 digits + 1 letter)	N/A

16.2. TIN description

Italy issues TINs (in Italian: *Codice fiscale*) which are not reported on official documents of identification.

General rules regarding the attribution of TIN to individuals and persons other than individuals are laid down by the Presidential Decree n. 605 of 29/09/1973.

A TIN is valid if it is registered in the Italian Tax Register managed by the Italian Revenue Agency (Agenzia delle Entrate).

Persons who do not have a TIN should submit a request to any Office of Italian Revenue Agency. The request must indicate the personal data and the correct domicile, where they will receive a card indicating the given TIN. With the request, the Italian or EU countries nationals must show a valid identification document.


For minors, the request is submitted by the parent, presenting his identity document.

For infants, TIN is assigned by the municipalities at the time of the first entry in the registries.

Citizens from countries outside the European Union must exhibit, alternatively:

- a valid passport, with visa if required, or an equivalent document approved by Italian authorities;
- an identity certificate issued by the diplomatic mission or consular post of Italy in the country of origin (with photo);
- a valid residence permit;
- an ID card issued by the municipality of residence.


The only acceptable TIN is the one issued by the Revenue Offices (Agenzia delle Entrate). No one else is authorized to produce software programmes for the computation of TINs or to print cards.

17.  LT – Lithuania**17.1. TIN structure**

<i>Format</i>	<i>Explanation</i>	<i>Comment</i>
99999999999	11 digits	N/A

17.2. TIN description

Lithuania issues TINs which are reported on official documents of identification.

18.  LU – Luxemburg**18.1. TIN structure**

<i>Format</i>	<i>Explanation</i>	<i>Comment</i>
9999999999999	13 digits	N/A

18.2. TIN description

For the time being, Luxembourg does not issue TINs in a strict sense but, since the law of 19.06.2013, an identification number of 13 digits is attributed to all natural persons:

- registered in a municipal registry of physical persons;
- registered by law in a file of a public administration;
- possessing the Luxembourg nationality and residing abroad.

19.  LV – Latvia**19.1. TIN structure**

<i>Format</i>	<i>Explanation</i>	<i>Comment</i>
DDMMYY99999	Date of birth + 5 digits	- Date of birth in the format: DDMMYY - No dash should be included when reporting TIN
32999999999	32 + 9 digits	- Personal code will start with digits "32", while remaining digits system automatically generate from "0" to "9"

19.2. TIN description

Latvia issues personal identification code (PIC) which are reported on official documents of identification. The PIC is used as TIN. It is used in every official document or transaction and it is granted by the Office of Citizenship and Migration Affairs of the Ministry of Interior, by including and updating the data about the natural persons in the Population register. The individual personal identification code remains unchanged, except cases when the date of birth is specified or a person is adopted.

The only difference between the PIC and the TIN is a dash between the sixth and the seventh item: the dash is not present in the TIN.

According to amendments of national legislation from 01.07.2017 personal identification code will be issued without indication to date of birth. From 01.07.2017 personal identification code will consist of 11 digits (as before), providing that personal identification code will not be repeated. Till 30.06.2017 personal identification code will be issued as before indicating date of birth in first six digits. Structure of personal codes issued before 01.07.2017 will not change.

20.  MT – Malta**20.1. TIN structure**

<i>Format</i>	<i>Explanation</i>	<i>Comment</i>
(0000)999L till 9999999L	8 characters: - 7 digits - 1 letter (M, G, A, P, L, H, B, Z)	Individuals who are Maltese nationals <u>Note 1</u> : the first 4 digits may be omitted when they are 0 (zero) <u>Note 2</u> : in the case of IT processing, the length of this TIN must always be 8 characters; the first 0 (zero) must thus always be recorded
999999999	9 digits	Individuals who are not Maltese nationals

20.2. TIN description

For individuals who are Maltese nationals, Malta uses as TIN the Identify Card Number which is reported on official documents of identification.

Individuals who are not Maltese nationals can use a TIN issued by the Inland Revenue Department, which is a block of 9 digits.

21.  NL – The Netherlands**21.1. TIN structure**

<i>Format</i>	<i>Explanation</i>	<i>Comment</i>
999999999	9 digits	N/A

21.2. TIN description

The Netherlands issues TINs which are reported on official documents of identification.

22.  PL – Poland**22.1. TIN structure**

<i>Format</i>	<i>Explanation</i>	<i>Comment</i>
99999999999	11 digits	PESEL number
9999999999	10 digits	TIN number

22.2. TIN description**22.3. PESEL description**

As from 1st September 2011, Poland recognizes as a tax identification number the PESEL number issued to natural persons registered in PESEL register and who do not conduct business activity and are not registered for value added tax purposes.

PESEL is a 11-digit, constant numeric symbol, that uniquely identifies a specific individual registered in the PESEL database (the Common Electronic System of Population Register). Data stored in the Common Electronic System of Population Register is transferred from the municipal offices' database, which are the municipal registration records.

PESEL register operates since 1979 and contains details of persons residing permanently in the territory of the Republic of Poland, domiciled for permanent or temporary (more than 3 months) residence and persons applying for an identity card or passport, as well as people who under the

provisions of Polish law need to have a social security number. PESEL numbers are issued by the Ministry responsible for Internal Affairs.

22.4. TIN description

As from 1st of September 2011, Poland issues TINs to other entities, which are subject to registration (i.e. individuals, legal persons, individuals who do not have the legal personality and other entities) provided that, according to the Polish acts, they are defined as taxpayers or payers of social security or health insurance contributions.

However, TIN number assigned to the date 31st August 2011 becomes a tax identification number under the provisions of *Act of 29 July 2011 concerning the rules governing registration and identification* (Official Journal No 171, item 1016), and thus decisions on granting such a tax identification number remain in force.

23. PT – Portugal

23.1. TIN structure

<i>Format</i>	<i>Explanation</i>	<i>Comment</i>
999999999	1 block of 9 digits	The last digit is a check digit.

23.2. TIN description

TINs are issued by the Portuguese Tax Administration.

24. RO – Romania

24.1. TIN structure

<i>Format</i>	<i>Explanation</i>	<i>Comment</i>
9999999999999	1 block of 13 digits	N/A

24.2. TIN description

The Romanian Tax Administration issues TINs which are reported only on the official tax documents and it only can be used for tax purposes. The TIN (Codul de înregistrare fiscală) is also issued for tax non-resident persons in Romania and it is different from the Personal Identification Code (CNP).

The Personal Identification Number (CNP) is issued by the Ministry Internal Affairs.

25. SE – Sweden

25.1. TIN structure

<i>Format</i>	<i>Explanation</i>	<i>Comment</i>
999999–9999 999999+9999	10 digits	Personal identification number: natural person who is or has been resident in Sweden <u>Note:</u> for the purpose of IT processing, the TIN should be written without any plus or minus sign.
999999–9999	10 digits	Co-ordination number: natural person who is not and has not been resident in Sweden <u>Note:</u> for the purpose of IT processing, the TIN should be written without any plus or minus sign.

25.2. TIN description

In Sweden there are two kinds of TINs for natural persons.

1. Personal identity number (personnummer) for persons who are or have been registered in the Swedish population record and
2. Co-ordination number (samordningsnummer) for persons who are not or have not been registered in the Swedish population records.

Personal identity number and co-ordination number is used in most activities, whether public or private and is public. Inquiries about who has a certain personal identity number or co-ordination number can be made at any Tax Office.

The Personal identity number and the Co-ordination number consist of 10 digits. There is a hyphen (or minus sign) between the 6th and 7th digits. For Personal identity number the hyphen is converted into a plus in the year the person turns 100.

1. Personal identity number

All those registered in the Swedish population's register are given a personal identity number as identification. Personal identification numbers are used for identification in most activities, whether governmental or private.

The personal identification numbers are permanent and unique, which means that the number follows the person throughout life and that no two personal identity numbers are identical. If a person at a later time emigrates from Sweden and is removed from the population records, he/she retains his/her person's personal identity number. A personal identity number can never be replaced by a coordination number.

The personal identity number must be stated in tax returns, income statements and other documents which are submitted to the Swedish Tax Agency.

2. Co-ordination number

A co-ordination number is a uniform identification number for natural persons who are not or have not been registered in the Swedish population records.

The Tax Office can only allocate a co-ordination number on the request of an authority for specific purposes. Examples of such purposes are that a person has income from work or receive a pension that is taxable in Sweden. However, anyone who has a co-ordination number can use this in other activities, both public and private.

The co-ordination number is to be permanent and unique, which means that the number follows the person and that no two co-ordination numbers are identical. If the person is later registered in the population register, the co-ordination number is replaced by a personal identity number.

If a person liable to pay tax is allocated a co-ordination number, this number – in the same way as for a personal identity number – must be stated in tax returns, income statements and other documents which are submitted to the Swedish Tax Agency.

A person can not obtain an official identity document with their co-ordination number.

26. SI – Slovenia

26.1. TIN structure

<i>Format</i>	<i>Explanation</i>	<i>Comment</i>
99999999	1 block of 8 digits	N/A

26.2. TIN description

The competent Tax Authority issues TINs which are however not reported on official documents of identification. The TINs shall be used for a unique definition and correlation of data in the records kept by the Financial Administration of the Republic of Slovenia. The TINs are used for all taxes.

27. SK – Slovakia

27.1. TIN structure

<i>Format</i>	<i>Explanation</i>	<i>Comment</i>
9999999999	10 digits	-
999999/999(9)	9 or 10 digits	For the purpose of IT processing, the TIN should be written as a single block, without any slash sign.

27.2. TIN description

Slovakia issues TIN only for (natural and legal) persons who perform business activities and who have an obligation to register at local tax office. TIN is not issued for citizens of Slovakia who do not have obligation to register at local tax office and therefore most natural persons do not have TIN. If natural person does not have a TIN then a unique personal identification number is used for purposes of automatic exchange of information (AIOE). Unique personal identification number consists of 9 or 10 digits.

28. UK – United Kingdom

28.1. TIN structure

<i>Format</i>	<i>Explanation</i>	<i>Comment</i>
9999999999	10 numerals	UTR: Unique Taxpayer Reference
LL999999L	9 characters: - 2 letters - 6 numerals - 1 letter (always A, B, C or D)	NINO: National Insurance Number

28.2. TIN description

The United Kingdom does not issue TINs in a strict sense, but it does have two TIN-like numbers, which are not reported on official documents of identification:

1. The most recent quasi TIN is the unique taxpayer reference (UTR). The format is a unique set of 10 numerals allocated automatically by HMRC for individuals who have to submit a tax return. Although used on tax returns and some other correspondence, the UTR is not evidenced on a card or other official document.
2. The other reference number widely used in the UK, and which is perhaps more familiar, is the National Insurance Number (NINO). This consists of two letters, six numbers and a suffix letter A, B, C or D (for example DQ123456C). All individuals living regularly in the United Kingdom are either allocated or can be issued with a NINO. A NINO is issued automatically to young people living in the UK when they approach the age of 16. The NINO is used on a number of official documents. Individuals are notified of their NINO on a plastic card, or from September 2010 by an official letter, from the Department for Work and Pensions. However this contains the statement, "This is not proof of identity" and therefore it cannot be used to verify the identity of the holder. The NINO can be quoted as the tax reference number on some official documents from HM Revenue and Customs.
Tax authorities in the UK have indicated that they will accept this number as a quasi TIN for the purposes of the Savings Directive.

Both the UTR and NINO are personal and private to the individual they are allocated to; they are fixed for ever and they are always in the same format.

However, not all resident taxpayers, or all nationals, are issued with a UTR or NINO.

29. Legal notice

The information on Tax Identification Numbers (TINs) and the use of the TIN online check module provided on this European TIN Portal, are subject to a [disclaimer](#), a [copyright notice](#) and [rules relating to the protection of personal data and privacy](#).