<table>
<thead>
<tr>
<th>Country Code</th>
<th>Country Name</th>
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<td>Austria</td>
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<td>BE</td>
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<td>BG</td>
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<td>CZ</td>
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<td>DK</td>
<td>Denmark</td>
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<td>EE</td>
<td>Estonia</td>
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<td>ES</td>
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<td>FI</td>
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<td>FR</td>
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<td>HR</td>
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<td>HU</td>
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<td>IT</td>
<td>Italy</td>
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<td>LU</td>
<td>Luxembourg</td>
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<td>LV</td>
<td>Latvia</td>
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<td>MT</td>
<td>Malta</td>
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<td>NL</td>
<td>The Netherlands</td>
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<td>PL</td>
<td>Poland</td>
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<td>Slovenia</td>
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<td>SK</td>
<td>Slovakia</td>
<td>59</td>
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<tr>
<td>UK</td>
<td>United Kingdom</td>
<td>61</td>
</tr>
<tr>
<td></td>
<td>Legal notice</td>
<td>62</td>
</tr>
</tbody>
</table>
1. **AT – Austria**

TIN are not reported on official documents of identification: no TIN cards are issued. TIN numbers can be found on tax assessments in the right upper corner on the first page. Other documentation is possible: no standard form is foreseen.

1.1. **Tax assessment: model**

```

Bewohnerstelle

Köflachstraße 4
3610 Wels

Telefon: 050 233 233
Stelle: 99 9999 9999

Wohnort: Wels 3610

Vorname: Wolfgang
Name: Dörfler
Firma: AG Sparhandel
Firma: Puchgraben 9
Postleitzahl: 3610
Kärnten

Einkommensteuerbescheid

Die Einkommensteuer

wird für das Jahr 2016

betroffen ist: 10.000,00 €

Dieser Betrag wird in einem mal zu 4.000,00 €

Aufschlag der Europäischen Union und der Länder:

10.000,00 €

Dieser Betrag ist ein 2015-12-17. Hei.

Das Abgabenordnung zu tragen ist, umschau-

nen Sie bei der Anlage zum Bescheid.

Das Einkommen

in Jahr 2016 beträgt: 46.750,00 €

Bemessung der Einkommensteuer:

Erneute aussetValueberuflicher Arbeit: 1.000,00 €

Erneute ausruheberuflicher Arbeit: 5.115,20 €

Berufskrankheit: 12.010,24 €

Berufsunfähigkeitszulage: 12.010,24 €

Sonstige Wirtschaftskosten ohne Anrechnung: 46.580,24 €

Erneute aus Arbeit und Verkehr: 3.520,00 €

Sonstige Erträge:

Erträge aus Lohnzahlungen: 300,00 €

Sonstiges:

Gesamtertrag der Einkünfte: 46.750,00 €

Steuergemeinschaft (§ 19 EinkStG 1982)
```

2. **BE – Belgium**

The "Numero National" (NN) appears in the following documents:

2.1. **Official identity card (back side) only for Belgians citizens (Carte d’identité officielle).**

![Numero National (TIN)](image)

Remark: the identity card does not necessarily have to contain the TIN.
2.2. Social Security Card (Carte de sécurité sociale (carte SIS))

2.3. Residence card & car register certificate for foreign residents in Belgium

These documents are not official documents of identification, nevertheless they contain TINs.

3. BG – Bulgaria

TINs are reported on the following official documents of identification:

3.1. Passport (ПАСПОРТ)
3.2. Identity card (ЛИЧНА КАРТА)

- Last name
- First name
- Personal Identification Number (TIN)
- Date of birth
- Place of birth
- Address

3.3. Driving license (СВИДЕТЕЛСТВО ЗА УПРАВЛЕНИЕ НА МПС)

- Last name
- First name
- Date and place of birth
- Personal Identification Number (TIN)
3.4. Certificate of Fiscal Residence

Personal Identification Number or other identification number used as TIN
4. CY – Cyprus

4.1. Official Revenue documents / forms / tax assessments
4.2. TIN certificate issued by the Tax Department upon request by the taxpayer

5. **CZ – Czech Republic**

TINs are reported on the following official documents of identifications.

5.1. Identity cards

5.1.1. Issued before 31/12/2000 (valid until the date stated on ID)
5.1.2. Issued after 1/1/2005 (valid until the date stated on ID)

5.1.3. Issued after 1/1/2012 (valid until the date stated on ID)
5.2. Passports

5.2.1. Issued from 1/7/2000 to 15/3/2005 (valid for 10 years and 5 years for persons younger than 15)

5.2.2. Issued from 16/3/2005 to 31/8/2006 (valid for 10 years and 5 years for persons younger than 15)

5.2.3. Issued after 1/9/2006, valid for 10 years (5 years for persons younger than 15)
5.3. Driving licences

5.3.1. Issued from 1. 5. 2004, newly issued from 19. 1. 2013

6. DE – Germany

TINs are not reported on official documents of identification, but they can be found as follows:
6.1. Identifikationsnummer (IdNr.).:

The new TIN (Identifikationsnummer, IdNr.) can, for example, be found on the letter about the IdNr. ("Mitteilungsschreiben über die Zuordnung einer Identifikationsnummer"): 

Available in English:
7. DK – Denmark

The CPR numbers (TIN) are reported on the following official documents of identification:

7.1. Passport (Pas)

CPR Number (TIN) appears at the photo side of the passport.

7.2. Health Insurance card (Sundhedskort)

CPR Number (TIN) appears at the front cover of the card

7.3. Driver licence (Kørekort)
8. **EE – Estonia**

TINs are reported on the following official documents of identification:

8.1. **Passports:**

8.2. **Identity cards:**

8.2.1. Estonian citizen identity card issued since 01/01/2002
8.2.2. Estonian citizen identity card issued since 03/09/2007

8.2.3. Estonian citizen identity card issued since 01/01/2011

8.3. Driving licences:

8.3.1. Issued after 01.10.2004 (valid until the date stated on ID under box 4b)
8.3.2. Issued within the range of the years 1994-2004 (valid until the end of the year 2014)
9. **EL – Greece**

TINs are not reported on official documents of identification, but they can be found on:

9.1. **“Tax Completeness Status”**

The "Tax Completeness Status" is produced by the Ministry of Finance upon the taxpayer's request. The document is used to inform anybody who is concerned that the taxpayer has no tax obligations pending.

<table>
<thead>
<tr>
<th>TIN</th>
<th>A.F.M.</th>
<th>Δ.Ο.Υ.:</th>
<th>ΑΠΟΥ ΔΗΜΗΤΡΙΟΥ</th>
<th>Α.Τ./Δ</th>
<th>LAST NAME</th>
<th>FIRST NAME</th>
<th>ΕΠΩΝΥΜΟ:</th>
<th>ΠΑΤΡΩΝΥΜΟ:</th>
<th>ΕΠΩΝΥΜΙΑ:</th>
<th>ΔΙΕΥΘΥΝΣΗ:</th>
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<td>FIRST NAME</td>
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<td>ΠΑΤΡΩΝΥΜΟ:</td>
<td>ΕΠΩΝΥΜΙΑ:</td>
<td>ΔΙΕΥΘΥΝΣΗ:</td>
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<td>ΗΜΙΓΡΑΜΜΑΤΙΑ ΔΗΜΟΣΙΩΝ ΕΞΟΔΩΝ: ΔΙΔΕΚΑ ΝΟΕΜΒΡΙΟΥ ΔΥΟ ΧΙΛΙΑΔΕΣ ΔΕΚΑ ΤΕΣΣΕΡΑ</td>
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<td>LAST NAME</td>
<td>FIRST NAME</td>
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<td>LAST NAME</td>
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<td>ΒΕΒΑΙΩΝΕΤΑΙ ΟΤΙ Ο ΠΑΡΑΠΑΝΩ ΕΝΑΙ ΕΝΗΜΕΡΟΣ ΓΙΑ ΤΑ ΧΡΗΣΗ ΤΟΥ ΣΤΗ ΦΟΡΟΛΟΓΙΚΗ ΔΙΟΙΚΗΣΗ</td>
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<td>LAST NAME</td>
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<td>ΕΠΩΝΥΜΙΑ:</td>
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</tbody>
</table>

To paráν χαρακτερίζεται για καθε Νομική Χρήση εκτός εσπεράζεις και εκτός μεταβαθμίζεις Ακίνητου και

Ημερομηνία μήλης ισχύος: ΔΙΔΕΚΑ ΙΑΝΟΥΑΡΙΟΥ ΔΥΟ ΧΙΛΙΑΔΕΣ ΔΕΚΑ ΠΕΝΤΕ

Η ΠΑΡΟΥΣΑ ΧΩΡΗΓΕΙΤΑΙ ΑΠΟΚΛΕΙΣΤΙΚΑ ΓΙΑ ΧΡΗΣΗ ΑΠΟ ΤΟΝ ΑΙΤΟΥΝΤΑ

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<td>FIRST NAME</td>
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ΚΑΤΕΡΙΝΑ Κ. ΙΑΝΝΑΔΟΥ
9.2. “Tax Refund Status”

The "Tax Refund Status" is produced yearly by the Ministry of Finance to inform the taxpayer of the status of his/her tax declaration (whether taxes are due or there is a refund) for a particular fiscal year. The document can be used by the taxpayer during transactions (e.g. when dealing with paying agents) for proof of his/her income.

<table>
<thead>
<tr>
<th>TAX YEAR + 1</th>
<th>NAME</th>
<th>RESIDENCE ADDRESS</th>
</tr>
</thead>
</table>

The table above shows the taxpayer's information and the tax refund status for the tax year. The document is an example of how the "Tax Refund Status" is presented to the taxpayer.
9.3. “Certification of Issued TIN”

The “Certification of Issued TIN” is produced by the Ministry of Finance upon the taxpayer’s request. The document is used to inform anybody who is concerned that a TIN has been issued for the particular taxpayer.

<table>
<thead>
<tr>
<th>LAST NAME</th>
<th>FIRST NAME</th>
<th>DOB</th>
<th>BIRTH PLACE/COUNTRY</th>
<th>DEATH DATE</th>
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<table>
<thead>
<tr>
<th>ID SECTION</th>
<th>DATE OF ISSUE</th>
<th>NID/PASSPORT NO</th>
<th>ISSUING AUTHORITY</th>
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<table>
<thead>
<tr>
<th>RESIDENCE ADDRESS SECTION</th>
<th>STREET NAME</th>
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<th>STREET NUMBER</th>
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</table>
10. ES – Spain

TINs are reported on the following official identity documents:

10.1. Personal identity card

10.1.1. Regular identity card until 2006

On March 2006 the electronic identity card has been introduced.

3.1.3. Foreigners' Resident Card
10.2. New driving license

The new driving license is in use since November 2004. It has the size of a credit card (9 cm by 6 cm).

10.3. Tax Identification Card

The tax identification card is sent enclosed to a letter to those natural persons who obtain a TIN. This card shows an electronic code in order to verify its authenticity logging in the National Tax Agency’s (Agencia Tributaria) website.
Besides, this card is sent enclosed to a letter of formal notice; there is a Safe Verification Code at the bottom of the letter in order to be able to verify its authenticity, logging in the National Tax Agency’s (Agencia Tributaria) website.

Example of the bottom of a letter of formal notice: “Verifiable authenticity using the Safe Verification Code JKM7T8BDDBSTNAX at www.agenciatributaria.gob.es”.

10.4. Social Security Card

The card issued by the Public Health Service (Instituto Nacional de Gestión Sanitaria – INGESA) shows -besides the Social Security personal identification code and membership code- the holder’s DNI number, that is in addition his/her TIN.

11. FI – Finland

TINs are reported on the following official documents of identification:

11.1. 1. Identity card (Henkilökortti / Identitetskort)

TIN : - 1st part in variable laser image - 2nd part in normal text)
11.2. Passport (Passi / Pass)

11.3. Driving Licence (Ajokortti-Körkort)

12. FR – France

This tax number is indicated on the pre-printed income tax declaration form and on income tax and property tax notices.

If a document relates to more than one person, the tax number of each taxpayer concerned is indicated in accordance with the information in the 'Marital status' heading in the pre-printed income tax declaration form.

The TIN that must be obtained is that of the account or contract holder, of the holder of the asset or of the beneficiary of the income, as applicable. If several persons are concerned (for example, in the case of a joint account held by two persons), the TIN of each person must be obtained.

12.1. Pre-printed income tax declaration form (declarant tax number)
12.2. **Tax notice (income tax, residential and property taxes) - ‘Your references’ heading (tax number)**
The tax numbers of declarants 1 and 2 are assigned as indicated in the pre-printed income tax declaration form.
13. HR – Croatia

Personal identification number appears on the Certificate of personal identification number, personal ID that is issued from 10th June 2013, driving licence that is issued from 01st July 2013, biometric passports that are issued from 30th June 2009, health card and on every return and other submissions on tax, administrative procedures and payment operations.

Croatian TINs appear on the following documents:
13.1. Potvrda o OIB-u (Certificate of personal identification number)

13.2. Prijava poreza na dohodak (Income Tax Return)
1. OPĆI PODACI
1.1. IME I PREZIME / IME RODITELJA:
1.2. ADRESA (mjesto, ulica i kućni broj):
1.3. OIB: 945774031 94577403194
1.4. UMIROVLJENIK (zaokružiti): DA / NE
1.5. PPDS I DRUGA PODRUCJA¹ (zaokružiti područje):
P1 P2 P3 P4
1.6. PROMJENA PREBIVALIŠTA / UOBIČAJENOG PREBIVALIŠTA TIJEKOM GODINE
R. br. RAZDOBLJE DRŽAVA MJESTO ULICA I KUĆNI BROJ PPDS i dr. podr.
1. od do
2. od do
3. od do
1.7. INVALID I HRVATSKI RATNI VOJNI INVALID IZ DOMOVINSKOG RATA (HRVI)
R. br. RAZDOBLJE INVALIDNOSTI HRVI DA / NE OZNAKA INVALIDNOSTI² (zaokružiti) POSTOTAK INVALIDNOSTI (ispunjava HRVI)
1. od do I I*
2. od do I I*
1.8. BROJ RAČUNA:
OTVOREN U (naziv i sjedište):
1.9. PODACI O OPUNOMOĆENIKU / POREZNOM SAVJETNIKU
1.9.1. NAZIV / IME I PREZIME:
1.9.2. ADRESA SJEDIŠTA / PREBIVALIŠTA / BORAVIŠTA:
1.9.3. OIB:

¹ Područja: P1 – Hrvatska, P2 – Sjeverna Amerika, P3 – Afrika, P4 – Azija, P5 – Australija
² Oznaka invalidnosti I (zaokružiti): I, I*, I**
14. HU – Hungary

TINs are not reported on official documents of identification but they can be found on the Hungarian TIN card.

14.1.1. Hungarian TIN card (old format)

14.1.2. Hungarian TIN card (new format)
(1) The code indicates the serial number of the TIN card.
(2) The code indicates the TIN.

14.2. Other relevant national identification documents

The paying agent can also check the identity (but not the TIN) of a private person with the following documents:

14.2.1. Former identification document

You can find a photo and personal details identifying a person (name, maiden name, place and date of birth) on the first page. The ID number can be found on the bottom of each page.

14.2.2. Identity card

The authority now issues only the following ID card. You can find a photo and personal details identifying a person (name, maiden name, place and date of birth).
14.2.3. Temporary identity card

If a private person loses her/his card or it is stolen or her/his data’s is changed, the private person gets this card to confirm her/his identity until a new permanent ID card is issued.

14.2.4. Address/Residence card

This card, together with the ID card, proves the identity of a person. The payer can see the actual address of the private person on this card.

14.2.5. Driving licence

The private person can confirm his/her identity with this document as well. You can find a photo and personal details identifying a person (name, maiden name, place and date of birth) on the first page.
14.2.6. Passport

The private person can confirm his/her identity with this document as well. You can find a photo and personal details identifying a person (name, maiden name, place and date of birth) on the last page.

15. IE – Ireland

TINs are not reported on official documents of identification, but they can be found on the tax return form:

[Image of a tax return form with a red arrow pointing to "PPS N° (TIN)" and a red rectangle highlighting the section]
16. IT – Italy

TINs (Codice fiscale) are not reported on official documents of identification, but they can be found on the health card and the TIN card.

16.1. Health card

In case of people entitled to the services of Italian Health System, TIN is showed on the personal Health card / Tax Identification Number (Tessera sanitaria/Codice fiscale).

16.2. TIN card

In case of people not entitled to the services of Italian Health System, TIN is showed on the TIN card.

16.2.1. New card issued as from 2006

16.2.2. Old card (issued before 2006)
17. LT – Lithuania

17.1. Passport

17.1.1. Passport (from 2008)

17.1.2. Passport (before 2008)
17.2. ID-card

17.3. Driving license

17.3.1. Driving license (from 2005)

17.3.2. Driving license (2003-2005)
17.3.3. Driving license (before 2002)

18. 🇱🇺 LU – Luxemburg

TINs are not reported on official documents of identification but are available on the following documents:

18.1. Social security identification card
19. LV – Latvia

TINs are reported on the official documents of identification:

19.1. Passport (Pase)

19.2. Identity Card
19.3. Driving license

20. MT – Malta

TINs are reported on the following official documents of identification:

20.1. Passport (Passport)

20.2. Identity card (Karta ta’ l-Identita)
21. **NL – The Netherlands**

TIN are reported on the following official documents of identification.

21.1. **Passport (Paspoort)**

21.1.1. Passport model 2014
Where to find TINs?

21.1.2. Passport model 2011

21.1.3. Passport model 2006
21.1.4. Passport model 2001

21.2. Identity card (Identiteitskaart)

21.2.1. ID-card model 2014

21.2.2. ID-card model 2011
21.2.3. ID-card model 2006

21.2.4. ID-card model 2001

21.3. Driving license (Rijbewijs)

21.3.1. Driving license model 2014 (as of 1 November 2014)

21.3.2. Driving licence model 2013 (as of 1 October 2013)
21.3.3. Driving licence model 2006 (as of 1 October 2006)

21.3.4. Driving licence (Issued as of 1 October 2002)

22. PL – Poland

22.1. PESEL

PESELs are reported on official documents of identification.

22.1.1. Passport
22.1.2. ID card

22.2. TINs

TINs are not reported on official documents of identification, but they can be found on an official form of the head of a local tax office issuing TINs, i.e.:

22.2.1. Decision (NIP-4) for TINs issued under the law applicable until 31st of August 2011

<table>
<thead>
<tr>
<th>POLTAK</th>
<th>DECYIZJA</th>
<th>WARSZAWA 24.04.2009</th>
</tr>
</thead>
<tbody>
<tr>
<td>NIP-4</td>
<td>Kopia</td>
<td></td>
</tr>
</tbody>
</table>

W SPRAWIE NADania NUMERU IDENTYFIKACJI PODATKOWEJ

Na podstawi wyraźnego ustaw. 2 art. 2 ustawy z dnia 10 października 1995 r. w zakresie zasad weryfikacji i identyfikacji podatników i płatników VAT (Dz.U. z 2004 r. Nr 147, poz. 1261, zm. zm.), w związku z dorobkowym zgłoszeniem

JAN KOWALSKI

miejsce ur.: RAdam, PESEL: XXXXXXXXXX

nazwisko podatnika: JAN, NIA

Numer Identyfikacji Podatkowej

XXXXXXXXX

(podpis pod podaniem imienia, nazwiska i stanowiska służycego)

Porozumienie:
Podatnik oraz płatnik ma obowiązek:
a) podawania się numerem identyfikacji podatkowej (NIP) zgodnie z art. 11 ustawy, b) aktualizowania danych objętych zgłoszeniem identyfikacyjnym, zgodnie z art. 9 ustawy.

OD niniejszej decyzji sługa prawa udziela swojej zgody na złożenie wniosku o nadanie podatnikowi numeru identyfikacyjnego w terminie 14 dni od dnia jej doręczenia.

Nadawca:

URZĄD SKRÓCONY WARSZAWA-PRAGA
Jagiellońska 15
WARSZAWA 03-719 WARSZAWA

Adresat:

JAN KOWALSKI
TWARDA XX z XXX
93-757 WARSZAWA
22.2.2. Forms issued under the law applicable from the 1st of September 2011

22.2.3. From December 1st of 2014, the disclosure of TIN in the National Court Register or in the Central Registration and Information on Business confirms that it has been issued to that particular entity/individual. Therefore, TIN can be found in the following documents
### 3.2.3.1 Certificate from the Central Registration and Information on Business

![Certificate Image](image-url)

**Dane podstawowe**
- **Data**: 01/07/2011
- **Numer NIP**: 123/456/789-01

**Adres podmiotu**
- **Adres**: al. Koszykowa 12, 00-100 Warszawa
- **Numer REON**: 1234-5678

**Inne informacje**
- **Kod podmiotu**: 123

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**Summary**

The certificate contains detailed information about the entity, including its name, address, and registration number. It is used for official purposes and provides identification for the entity. The certificate is issued by the Central Registration and Information on Business, which is responsible for managing and providing information on businesses in Poland. The certificate includes various sections such as the name of the entity, address, and other identification details. It is an important document for legal and business purposes, ensuring compliance with regulations and facilitating transactions.
3.2.3.2 Information from the National Court Registry

23. PT – Portugal

TINs can be found in specific TIN cards issued by the Portuguese Tax Administration and on the Citizen Card, which is the official identity card:

23.1. TIN cards
23.2. Citizen card (identity card)
24. RO – Romania

TINs are reported on the following official documents:

24.1. **Certificate for Tax Registration (old form)**

![Certificate for Tax Registration (old form)](image-url)
24.2. Certificate for Tax Registration (new form)

[Certificate image]

24.3. Passport (Pasaport):

24.3.1. Normal passport

[Passport image]
24.3.2. Temporary Passport (Pasaport temporar):

24.3.3. Electronic Passport (Pasaport electronic):

24.4. Identity card (Carte de Identitate)

(source http://prado.consilium.europa.eu)

24.4.1. First issuance June 1997
24.4.2. First issuance May 2009
24.5 Permanent Residence Identity Card for European Union Citizens (the same form for Permanent Residence Card for Family Members and Residence Card For Family Members) - first issuance January 2007

(source http://prado.consilium.europa.eu)

24.6 Temporary (or long term) Residence Identity Card for non-EU Citizens - first issuance January 2007

(source http://prado.consilium.europa.eu)

24.7 Driving license (Permis de conducere)
25. SE – Sweden

TINs are reported on the following official documents of identification:

25.1. Passport (Europeiska Unionen Sverige Pass)

3.1.1. Passport (since 2.1.2012)

25.2. Identity card (Nationellt Id-Kort/National identity card/Carte nationale d'identité)

3.2.1. ID-card (since 2.1.2012)
25.3. Driving license (Körkort Sverige)

3.3.1. Driving license (since 21.01.2016)

3.3.2. Driving license (since 19.1.2013 until 20.01.2016)
25.4. Other identity card (IDENTITETSKORT)

Identity card for people registered for population purposes in Sweden. This card is used for identification in Sweden and cannot replace a passport or national identity card when travelling. The TIN is found under the heading PERSONNUMMER.

3.4.1. Other identity card (since 2.4.2013)

3.4.2. Other identity card (since 1.7.2009)
26. **SI – Slovenia**

TINs are not reported on official documents of identification, but they can be found on:

### 1.1. Certificate about the entry into the tax register

The Financial Administration of the Republic of Slovenia issues a certificate within 8 days after the entry into the tax register. The TIN is written on the following certificate.

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**DAVČNA TAJNOST**

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**POTRDILO**

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**DAVČNA TAJNOST**

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1.2. Certificate of residence

Certificate of residence issued for the purposes of the implementation of the convention for the avoidance of double taxation with respect to taxes on income and on capital (Certificate of residence for individuals).
27. SK – Slovakia

TINs issued by Slovak tax offices are not reported on official documents of identification. Unique personal identification number (TIN-like number used for the purpose of AEOI) is reported on the following documents of identification:

27.1. Identity card (Občiansky preukaz)

27.1.1. Identity card (issued from 01.09.2003)

27.1.2. Identity card (issued from 01.07.2008, updated in 2013 and 2015)
27.2. Passport (Cestovný pas)

27.2.1. Passport (issued from 01.04.1994 to 31.03.2005)

27.2.2. Passport (issued from 01.04.2005 to 14.01.2008)

27.2.3. Passport (issued from 15.01.2008, updated in 2014)
28. UK – United Kingdom

The Unique Taxpayer Reference (UTR) and the National Insurance Number (NINO) do not appear on official identification documents. Both identifiers are unique and personal to the individual concerned.

28.1. Unique Taxpayer Reference (UTR)

The UTR may be found on the front page of the tax return (form SA100) as shown in the example below:

![UTR example](image)

The UTR may also be found on a “Notice to complete Tax Return” (form SA 316) or a Statement of Account. Depending on the type of document issued the reference may be printed next to the headings “Tax Reference”, “UTR” or “Official Use”.

28.2. National Insurance Number (NINO)

HMRC issues coding notices to taxpayers. The heading of the notice contains the National Insurance Number as indicated in the example below:

![NINO example](image)

The National Insurance Number may also be shown on a National Insurance card and on letters issued by the Department for Work and Pensions (DWP). The number also appears on an employee’s pay slip and on a Statement of Account issued by HMRC.
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.