Format and structure of tax identification numbers (TINs) in the EU

(2016/C 481/08)

1. Natural persons

MS	Format	Structure	Comment
BE	99999999999	11 numerals	For the purpose of IT processing, the TIN should be written as a single block (no point, no space, no dash, no slash sign)
BG	9999999999	10 numerals	—
CZ	999999/999	9 numerals	For the purpose of IT processing, the TIN should be written as a single block (no slash sign)
	999999/9999	10 numerals	For the purpose of IT processing, the TIN should be written as a single block (no slash sign)
DK	999999-9999	10 numerals	For the purpose of IT processing, the TIN should be written as a single block (no dash)
DE	99999999999	11 numerals	For the purpose of IT processing, the TIN should be written as a single block (no space)
EE	99999999999	11 numerals	For the purpose of IT processing, the TIN should be written as a single block (no space)
IE	9999999L(L)	7 numerals + either 1 or 2 letters	There can be either one or two letters at the end and there is no restriction on the letters used
EL	999999999	9 numerals	—
ES	C9999999L	1 character (either a numeral or L, K, M, X, Y or Z) + 7 numerals + 1 control letter	—
FR	99 99 999 999 999	13 numerals (first numeral always 0, 1, 2 or 3)	For the purpose of IT processing, the TIN should be written as a single block (no space)
HR	99999999999	11 numerals	—
IT	LLLLLL99L99L999L	6 letters + 2 numerals + 1 letter + 2 numerals + 1 letter + 3 numerals + 1 letter	—
CY	99999999L	8 numerals followed by a letter, the letter belongs to the Latin alphabet and is always upper case	The first numeral indicates the category. For natural persons it is 0 or 9

MS	Format	Structure	Comment
LV	99999999999	11 numerals	For the purpose of IT processing, the TIN should be written as a single block (no dash)
LT	99999999999	11 numerals	—
LU	9999999999999	13 numerals	—
HU	9999999999	10 numerals	—
MT	(0000)999L till 9999999L	7 numerals + 1 letter (either M, G, A, P, L, H, B or Z)	For the purpose of IT processing, the TIN should be written as a single block of 8 numerals and include the leading zeros
	999999999	9 numerals	—
NL	999999999	9 numerals	—
AT	99-999/9999	9 numerals	For the purpose of IT processing, the TIN should be written as a single block (no dash, no slash sign)
PL	9999999999	10 numerals	—
	99999999999	11 numerals	—
PT	999999999	9 numerals	—
RO	9999999999999	13 numerals	—
SI	99999999	8 numerals	—
SK	9999999999 999999/999(9)	10 numerals 9 or 10 numerals	If natural person does not have a TIN then a unique birth identification number is used for tax purposes. Birth identification number consists of 9 or 10 digits. For the purpose of IT processing, the birth identification number should be written as a single block (no slash sign)
FI	999999C999C	6 numerals + 1 character (plus, minus or letter A) + 3 numerals + 1 character (letter or numeral)	For the purpose of IT processing, the TIN should include the 7th character (+, - or A) that represents the century of birth (plus: born 1800-1899, minus: born 1900-1999 and letter A: born 2000-today)
SE	999999-9999 999999 + 9999	10 numerals	For the purpose of IT processing, the TIN should be written as a single block (no plus, no minus) — In some cases, a prefix of 2 additional numerals is added to the TIN (i.e. 12 numerals in total) indicating the century of birth (19 if born in 1900's and 20 if born in 2000's)

MS	Format	Structure	Comment
UK	9999999999	10 numerals	—
	LL999999C	2 letters + 6 numerals + 1 character (A, B, C or D or space)	—

Note: for more information on the national TINs of natural persons, please consult the 'TIN on EUROPA' portal on the Commission website: https://ec.europa.eu/taxation_customs/tin/

2. **Non-natural persons**

MS	Format	Structure	Comment
BE	9999999999	10 numerals (first numeral is 0)	For the purpose of IT processing, the TIN (FR: 'numéro d'entreprise' — NL: 'ondernemingsnummer') should be written as a single block (no point, no space, no dash, no slash sign)
BG	999999999	9 numerals	UIC or UIC as per BULSTAT
	9999999999	10 numerals	10-digit official number from NRA's register — First three numerals are 307
	9999999999999	13 numerals	UIC assigned only to branches of resident companies
CZ	CZ99999999	8 numerals	—
DK	DK99999999	2 letters (country-code DK) + 8 numerals	For the purpose of IT processing, the TIN should be written as a single block (no space)
DE	—	—	—
EE	99999999	8 numerals	For the purpose of IT processing, the TIN should be written as a single block (no space)
IE	9999999L(L)	7 digits + either 1 or 2 letters	There can be one or two letters at the end of the digit sequence and there is no restriction on the letters used
EL	999999999	9 numerals	—
ES	L9999999C	1 letter (A, B, C, D, E, F, G, H, J, N, P, Q, R, S, U, V, W) + 7 numerals + 1 control character (letter or numeral)	—
FR	999 999 999	9 numerals	For the purpose of IT processing, the TIN should be written as a single block (no space)
HR	99999999999	11 numerals	—

MS	Format	Structure	Comment
IT	99999999999	11 numerals	—
CY	99999999L	8 numerals followed by a letter, the letter belongs to the Latin alphabet and is always upper case	The first numeral indicates the category. For non-natural persons it is either 1, 3, 4, 5 or 9
LV	99999999999	11 numerals	If the legal person is VAT taxable person then 2 letters (LV) should be specified before the 11 numerals. For the purpose of IT processing, the TIN should be written as a single block (no dash)
LT	999999999	9 numerals	—
LU	99999999999	11 numerals	—
HU	99999999-9-99	11 numerals	For the purpose of IT processing, the TIN should be written as a single block (no dash) - The 3 last numerals may change over time due to change in taxpayer's circumstances
MT	999999999	9 numerals	—
NL	999999999	9 numerals	—
AT	99-999/9999	9 numerals	For the purpose of IT processing, the TIN should be written as a single block (no dash, no slash sign)
PL	9999999999	10 numerals	—
PT	999999999	9 numerals	—
RO	9999999999	2 to 10 numerals	For the purpose of IT processing, the TIN should be written as a single block
SI	99999999	8 numerals	—
SK	9999999999	10 numerals	—
FI	9999999-9	7 numerals + dash + 1 numeral	—
SE	999999-9999	10 numerals	TIN for a legal person consists of 10 numerals, normally separated with a dash but not needed. If one needs 12 numerals for the IT processing the TIN should start with the figure 16.
UK	9999999999	10 numerals	—