

Information on Tax Identification Numbers

Section I – TIN Description

Natural persons:

In Denmark the TIN equals the Danish CPR number.

The CPR number is issued after the rules in the Civil Registration System Act by the Central Registration Office.

In the Danish CPR-System (Central Person Registration System) all persons is registered if:

1. The person figures in the National Register of Persons – meaning that the person is born in Denmark or has moved to Denmark as a resident.
2. The person is member of ATP (a specific occupational pension scheme)
3. The person is according to the Danish Tax Administration taxable to Denmark

The Danish CPR number is used in almost all communication with public authorities and therefore also in tax matters. It appears on official identification documents (passport, drivers license, health insurance card etc. - as mentioned in section III “Where to find TIN”)

In situations where a person is not residents in Denmark but where the Danish Tax Administration finds that the person is taxable to Denmark – for example as an employee – the Danish Tax Administration can issue a CPR number. The structure and format are identical with the ones issued by the Central Registration Office.

The CPR number is a unique number for one person and is not renewed.

Non-natural persons/companies etc.:

In Denmark the non-natural persons/legal entities’ TIN equals the Danish CVR number.

The CVR number is issued according to the CVR law and is administrated by the Danish Business Authority (Erhvervsstyrelsen) placed under the Danish Ministry of Business and Growth (Erhvervs- og Vækstministeriet).

Corporations must apply for the CVR number in connection with their establishment.

A non-natural person and a company/association which is not a corporation can wait to apply for the CVR number until they are due to register for paying VAT or excise duties and withhold tax of salaries etc.

Foreign companies without permanent establishment in Denmark do not get a CVR number when they register for VAT etc. Instead, their TIN equals the Danish SE number. The Danish SE number is also issued to Danish companies with e.g. partial registration for VAT and under other special conditions. Partial registration is therefore issued when a sub-identification-number to the CVR number is needed under the tax-legislation.

The SE number is issued according to different tax-, VAT and excise laws. The SE number is administrated by SKAT (The Danish Customs and Tax Administration) placed under the Danish Ministry of Finance.

Additional information on the mandatory issuance of Tax Identification Numbers (TINs)

The questions regarding TINs can both be answered with “yes”:

Automatic issuance of TINs to all residents for tax purposes:

Individual: yes no

Entities (as defined by the CRS): yes no

Section II – TIN Structure

Natural persons:

Format	Explanation	Comment
999999-9999	10 digits with a hyphen between the 6 th and 7 th digits	The last digit is a check digit. And the last digit also indicates whether the person is a man or woman. If it is an even number it is a woman – an odd number indicates that it is a man.

Notice that CPR numbers issued after 1 October 2007 can have a different format meaning that the last digit is not a check digit and can therefore not be verified on the TIN on Europa web portal.

Non-natural persons/companies etc.:

Format	Explanation	Comment
99999999	8 digits	CVR number
99999999	8 digits	SE number

As a rule “CVR” or “SE” is mentioned in front of the number e.g. CVR 99999999 or SE 99999999.

In some situations a company can have both a CVR number and a SE number.

Section III – Where to find TINs?

Natural persons:

Below is examples of official documents where the CPR (TIN) is registered:

Passport:



Non-natural persons/companies etc:

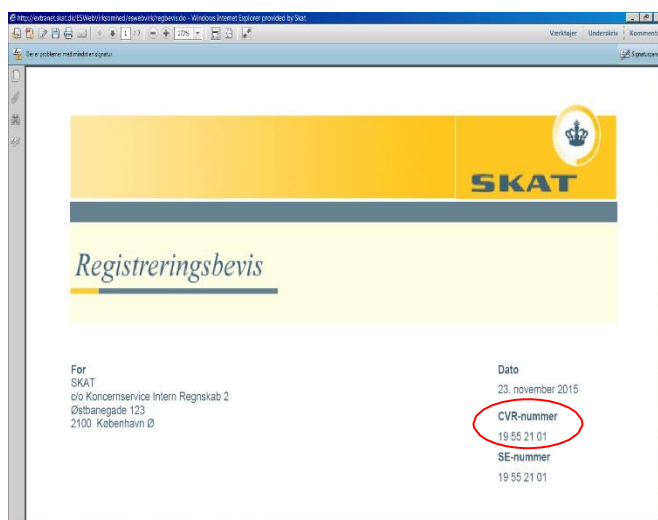
The non-natural person or company will receive a registration certificate mentioning the CVR or SE number.

The CVR or SE number appears from the registration certificate among with the different areas the company is registered for (VAT, excise etc.) according to the Danish tax- and excise laws.

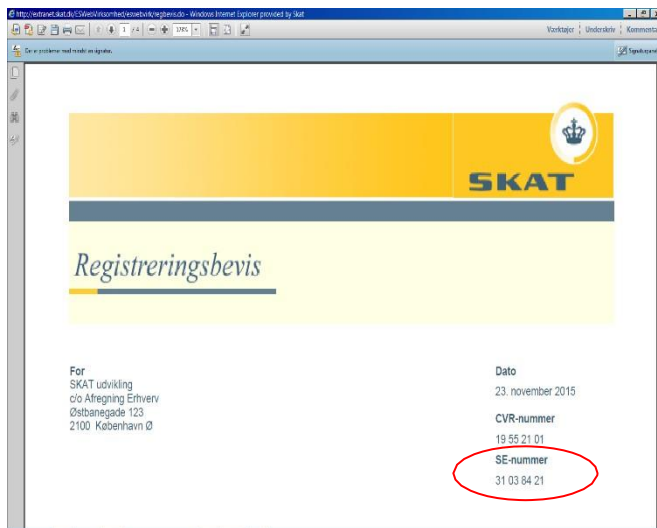
Below is an example of a registration certificate for both a CVR number and a SE number. The number is mentioned in the head of the registration certificate. Further into the certificate there will be information about address, industrial classification code, areas of registration – e.g. VAT and so on.

If the same number is mentioned under both CVR and SE number – it is a CVR number. Otherwise it is a SE number.

Registration certificate with a CVR number:



Registration certificate with a SE number:



Section IV – TIN information on the domestic website

Natural persons:

Further information on CPR numbers (TIN for natural persons) can be found at:

www.CPR.dk

The EU [TIN on Europa portal](#) can provide a verification tool which allows checking the CPR syntax (i.e. algorithm) and the TIN structure. The online check module does not confirm the identity of a person or the existence of the TIN.

The information published on the TIN on Europa and all the pages dedicated to TIN and the use of the TIN online check module provided on this European TIN Portal, of which it constitutes an integral part, are subject to a disclaimer, a copyright notice and rules relating to the protection of personal data and privacy, which are available under the legal notice page.

Non-natural persons/companies etc.:

Further information on CVR numbers can be found at:

www.CVR.dk

In the register the company's history, addresses, and business format is displayed. The register also have information on line of business, number of employees and the company's production units.

Further informations on SE-numbers can only be found at:

www.SKAT.dk

under the menu item "Moms" (VAT).

This information is about the company's VAT registration (this includes companies with a CVR

number).

Section V – Contact point for further information

Natural persons:

Ministry of Economic Affairs and the Interior

CPR Administration

Finsensvej 15, DK-2000 Frederiksberg

Telephone +45 72269735

Non-natural persons/companies etc.:

Cooperations:

Erhvervsstyrelsen

Langelinie Allé 17

2100 København Ø

Telephone + 45 72200031

Companies owned by natural-persons:

SKAT

Østbanegade 123

2100 København Ø

Telephone: +45 72222827