

Jurisdiction's name:	Denmark
Information on Tax Identification Numbers	
Section I – TIN Description	
Natural persons:	
<p>In Denmark the TIN equals the Danish CPR number.</p> <p>The CPR number is issued after the rules in the Civil Registration System Act by the local municipalities or the Danish Tax Agency.</p> <p>In the Danish CPR-System (Central Person Registration System) all natural persons are registered if they:</p> <ol style="list-style-type: none"> 1) are registered in Denmark due to birth or migration from abroad, 2) are included under ATP (a special work-related pension scheme), 3) according to the tax authorities must have a CPR number in connection with tax processing in Denmark <p>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, driver's license, health security card etc. - as shown in section III "Where to find TIN").</p> <p>In situations where a person is not residents in Denmark but where the Danish Tax Agency finds that the person is taxable to Denmark – for example as an employee – the Danish Custom and Tax Administration can issue a CPR number. The structure and format are identical with the ones issued by the local municipalities.</p> <p>The CPR number is a unique lifelong number and are only changed in very few situations.</p>	
Non-natural persons/companies etc.:	
<p>In Denmark the non-natural persons/legal entities' TIN equals the Danish CVR number.</p> <p>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 Industry, Business and Financial Affairs (Erhvervsministeriet).</p> <p>Corporations must apply for the CVR number in connection with their establishment.</p> <p>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, excise duties and/or withheld tax of salaries etc.</p> <p>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.</p> <p>The SE number is issued according to different tax-, VAT and excise laws. The SE number is administrated by The Danish Tax Agency (Skattestyrelsen) placed under the Danish Ministry of Taxation.</p>	
Additional information on the mandatory issuance of Tax Identification Numbers (TINs)	
Question 1 – Does your jurisdiction automatically issue TINs to <u>all</u> residents for tax purposes?	

Individuals	Yes	Entities	No
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Question 2a – If you answered No to Question 1 with respect to individuals, describe those instances where individuals are not being automatically issued a TIN.

Response:

Question 2b – If you answered No to Question 1 with respect to Entities (as defined by the CRS), describe those instances where Entities are not being automatically issued a TIN.

Response:

See comments in section I – TIN description

Section II – TIN Structure

Natural persons:

Format	Explanation	Comment
999999-9999	10 digits with a hyphen between the 6 th and 7 th digit	The last digit is a check digit. The last digit also indicates whether the person is female or male. An even number is a female – an odd number is a male

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

“CVR” or “SE” is often placed 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.

Driver's licence:



Non-natural persons/companies etc:

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

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.

Registration certificate with a CVR number:

Registreringsbevis

SKATTE STYRELSEN

For
Skatteforvaltningen
Brændgårdvej 10
7400 Herning

Dato
18. april 2023

CVR-nummer
19 55 21 01

SE-nummer
19 55 21 01

Stamoplysninger

Land Danmark	Land navn kort DK
Driftsform Stat	Virksomhedens start 18. 06. 1969
	Regnskabsår 01.01. - 31.12.
Branche	

Registration certificate with a SE number:

Registreringsbevis

SKATTE
STYRELSEN

For
Skatteforvaltningen
Brændgårdvej 10
7400 Herring

Dato
18. april 2023

CVR-nummer
19 55 21 01

SE-nummer
19 55 21 01

Stamoplysninger

Land Danmark	Land navn kort DK
Driftsform Stat	Virksomhedens start 18. 06. 1969
	Regnskabsår 01.01. - 31.12.
Branche	

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, 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 information on SE-numbers can be found at:

www.skat.dk

under the item VAT (Moms). This information is about the company's VAT registration.

Section V – Contact point for further information

Natural persons:

Ministry of the Interior and Health
CPR Administration
Holdbergsgade 6
DK-1057 Copenhagen K

Mail: cpr@cpr.dk

Non-natural persons/companies etc.:

Corporations:

The Danish Business Authority (Erhvervsstyrelsen)
Langelinie Allé 17
2100 København Ø

Telephone + 45 35291000

Companies owned by natural persons:

The Danish Tax Agency (Skattestyrelsen)
Hannemanns Allé 25
2300 Copenhagen S

Telephone: +45 72221818