

Jurisdiction's name:	Germany		
Information on Tax Identification Numbers			
Section I – TIN Description			
<p>The Federal Central Tax Office (<i>Bundeszentralamt für Steuern</i>) issues a uniform and permanent tax identification number (TIN) to every individual who is subject to tax, for purposes of unambiguous identification in taxation procedures. Taxpayers (and third parties who must submit a taxpayer's data to the revenue authorities) must indicate this TIN on applications, declarations or notifications submitted to the revenue authorities (sections 139a and 139b of the Fiscal Code).</p> <p>In addition to the taxpayer's TIN, the Federal Central Tax Office stores the information specified in section 139b of the Fiscal Code (name, address, date of birth, etc.).</p> <p>Access to the data stored in connection with a taxpayer's TIN is granted exclusively to German revenue authorities within the context of the tasks assigned to them by law.</p> <p>In the future, legal persons, associations of persons and economic actors subject to tax are to be assigned a business identification number (sections 139a and 139c of the Fiscal Code). The procedure for introducing and issuing business identification numbers is currently being developed.</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
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: As long as the TINs for entities haven't been issued in Germany, the order criterion will be the tax number.			
Section II – TIN Structure			
<p>TINs are comprised of 11 digits: 10 digits plus one check digit.</p> <p>TINs are non-descriptive numbers, i.e. they provide no indications as to a taxpayer's name, gender or other tax-related information.</p>			
Section III – Where to find TINs			
<p>The Federal Central Tax Office promptly sends a written notice to taxpayers informing them of the TIN that has been issued to them and the data that has been stored together with the TIN.</p> <p style="text-align: center;">(see attached pdf file).</p> <p>A taxpayer's TIN is also indicated on tax assessment notices and correspondence from revenue authorities.</p>			

Taxpayers (and third parties who must submit a taxpayer's data to the revenue authorities, such as financial institutions) must indicate this TIN on applications, declarations or notifications submitted to the revenue authorities.

The use of TINs is permissible exclusively within the context of taxation procedures. The use of TINs in other official documents such as identity cards or pension insurance cards is not permitted.

Section IV – TIN information on the domestic website

Information on tax identification numbers can be found on the Federal Central Tax Office's website at:

https://www.bzst.de/DE/Privatpersonen/SteuerlicheIdentifikationsnummer/steuerlicheidentifikationsnummer_node.html

Section V – Contact point for further information

The contact points for questions regarding tax identification numbers are the competent tax offices or the Federal Central Tax Office:

Federal Central Tax Office An der Kueppe 1
53225 Bonn

Phone: +49 228 406 1240 (Monday to Friday, 8:00 am to 4:00 pm)

Federal Central Tax Office

RETURN ADDRESS Registration authority

Personal identification number:

99 999 999 999

Address

General information:

DD.MM.YYYY

**SUBJECT Allocation of an identification number in accordance with section 139b of the Fiscal Code
(Abgabenordnung, AO)**

Dear Sir or Madam,

The Federal Central Tax Office (*Bundeszentralamt für Steuern*) has allocated you an identification number. This number is for tax purposes and will remain valid throughout your lifetime. For that reason, please retain this letter even if you are currently not a taxpayer.

In all applications, declarations and communications directed to the revenue authorities concerning income tax/wages tax please always quote your identification number. For the time being, please continue to quote your tax number as well as the identification number allocated to you.

Under your identification number – on the basis of information provided by the registration authority normally responsible for your affairs – the Federal Central Tax Office has stored the following details:

01: ---

02: ---

03: ---

04: ---

05: ---

06: ---

07: ---

08: ---

09: ---

01 = Title, surname; 02 = Married name; 03 = Registered partnership name; 04 = Birth name; 05 = First names; 06 = Gender; 07 = Full address; 08 = Date and place of birth; 09 = Country of birth (this field applies in the case of birth abroad)

If you find that the details recorded are incorrect, please contact the authority identified above next to the heading RETURN ADDRESS. Normally, this will be the registration authority responsible for your affairs. Please also read carefully the explanatory notes on the reverse of this letter.

Yours faithfully,

The Federal Central Tax Office

Explanatory notes on the identification number

Purpose of the identification number

All individuals receive an 11-digit identification number to ensure their unique identification within the tax system. The number will not change if you move home or marry. It will remain with you for the whole of your life. It does not contain any information about you or the tax office responsible for your tax affairs. Introduction of the number will allow for an improved and more efficient use of electronic data-processing.

Allocation to children

Please be aware that identification numbers are also allocated to children. This is necessary because liability for tax can begin at birth.

Use of the identification number

The identification number will replace the tax number in income tax matters. The identification number must be used on all applications, declarations and communications directed to the German revenue authorities concerning income tax. To make things easier, for the time being, please additionally quote your existing tax number. For other taxes (e.g. VAT, motor vehicle tax, inheritance and gift tax, real property transfer tax) please continue to use only your existing tax numbers.

Our latest printed and online forms (for example, in connection with the electronic tax return (ELSTER)) will keep you updated on further developments in the introduction and use of the identification number in the tax system.

Please allow for the fact that the tax office responsible for your affairs will not immediately be able to identify you in all matters simply on the basis of your identification number. For a transitional period, your identification number will need to be used in parallel with your tax number.

Use of the identification number when making payments to the tax office

When making payment by credit transfer, for the time being, please continue to use your tax number. If you are sent a credit transfer form, please use that form or if you pay by online banking, please copy the payee reference stated on the form. The most convenient method is to opt for payment under the direct debit scheme. That guarantees in all cases that your account will be debited at the earliest on the date payment becomes due. Penalties for late payment can thus be avoided. For the time being, income tax payments collected by this method will continue to appear on bank statements and transaction messages together with the tax number

and period for which payment is made.

Wages tax

The identifier (eTIN) previously used in collecting wages tax will be replaced by the identification number. Introduction of this feature is needed to operate the wages tax system electronically. In the future, this will allow for the system of printed wages tax cards to be withdrawn.

Pensioners

If you are in receipt of a state pension, private annuity or other benefits, your identification number will be used in communicating the notice of pension payments (section 22a of the Income Tax Act (*Einkommensteuergesetz*, EStG)).

Individuals engaged in economic activities (e.g. traders)

In the future, individuals engaged in economic activities will also be allocated a business identification number (section 139c of the Fiscal Code (*Abgabenordnung*, AO)). This means that individuals trading as an unincorporated enterprise and freelancers/the self-employed will receive a business identification number in addition to the identification number. Prior to the introduction of the business identification number, for business taxes (e.g. VAT, trade tax) please continue to use the tax number.

Save this letter for future reference

Even if your tax status means that you currently do not need the identification number, please keep hold of this letter. The identification number will be essential for your tax affairs in the future (e.g. on starting work).

General information

General information on the identification number is available online at: www.identifikationsmerkmal.de. For more detailed questions on the identification number, please contact the tax information centre of the Federal Central Tax Office (address: An der K ppe 1, 53225 Bonn, Germany) by calling: 0228-406-1240, Monday to Friday 8:00am to 4:00pm.

Callers from abroad please dial: +49 228 406 1240