

Netherlands - Information on Tax Identification Numbers

Section I – TIN Description

A TIN is allocated:

Natural persons: At birth or at registration at the municipality

Non-natural persons: At entry in the register of business names (handelsregister)

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

Question 1 – Does your jurisdiction automatically issue TINs to all residents for tax purposes?

Individuals	Yes	Entities	Yes
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Section II – TIN Structure

The Dutch TIN has 9 digits: 999999999.

Validation rule and check digit:

1. The TIN always has 9 digits: N1, N2, N3, N4, N5, N6, N7, N8, N9
N9 is a check digit.
2. Algorithm for check digit:
 $((N1*9) + (N2*8) + (N3*7) + (N4*6) + (N5*5) + (N6*4) + (N7*3) + (N8*2))$ modulo 11

Check digit (N9) = remainder from above algorithm

If remainder = 10, the TIN is not valid.

TIN-check-module: https://ec.europa.eu/taxation_customs/tin/tinRequest.html

Section III – Where to find TINs?

A TIN for individuals is recorded on a passport, driving license and identity card. All information can be found on: [https://ec.europa.eu/taxation_customs/tin/pdf/nl/TIN - country sheet NL nl.pdf](https://ec.europa.eu/taxation_customs/tin/pdf/nl/TIN_-_country_sheet_NL_nl.pdf)

Section IV – TIN information on the domestic website

EU online verification tool for the Netherlands: [*TIN on-the-Web - European Commission*](#)

Section V – Contact point for further information

For further information please visit the

[The Citizen Service Number \(BSN\) | Identification documents | Government.nl](#)

You can also contact the Client Service of the Dutch Tax and Customs Administration by
phonenumber +31.55.538.53.85

(Open: Monday - Thursday 08:00-20:00 – Friday 08:00-17:00)

Address:

Dutch Tax and Customs Administration/Limburg/ Foreign Office

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