

## Slovak - Republic – Information on Tax Identification Numbers

### Section I – TIN Description

*Slovakia issues TIN only for (natural and legal) persons who perform business activities and who have an obligation to register at local tax office. TIN is not issued for citizens of Slovakia who do not have obligation to register at local tax office and therefore most natural persons do not have TIN.*

*Pursuant legislation in force Financial Administration assigns TIN to a taxpayer within a registration procedure.*

*Taxpayer uses TIN during communication with relevant tax administrator.*

*Only natural persons and legal entities can be registered.*

*TIN is automatically assigned once a taxpayer is recorded in register of taxpayers.*

*It is not possible to assign the same TIN for different taxpayers.*

*It is not possible to assign two different TINs to the same taxpayer.*

*Even if registration follows deregistration the taxpayer is assigned with the same TIN.*

*TIN is used for all purposes related to taxes.*

*As regards VAT registration: The number consists of prefix "SK" and TIN.*

*If natural person does not have a TIN then a unique birth identification number (TIN-like number) is used as a TIN for purposes of automatic exchange of information.*

### Section II – TIN Structure

<i>Format</i>	<i>Explanation</i>	<i>Comment</i>
9999999999	10 digits	-
999999/999(9)	9 or 10 digits	For the purpose of IT processing, the TIN should be written as a single block, without any slash sign.

*TIN assigned by Financial Administration does not consist of any personal data of natural person. TIN consists of 10 digits.*

*If natural person does not have a TIN then a unique birth identification number is used for tax purposes.*

*Birth identification number consists of 10 digits [C1 C2 C3 C4 C5 C6 C7 C8 C9 C10].*

*C1, C2 represent digits in the range 0...9.*

*C3, C4 represent digits in the range 01...12 or in range 51...62.*

*C5, C6 represent digits in the range 01...31.*

*C7, C8, C9 represent digits in the range 0...9.*

*C10 represents digit in n the range 0...9.*

*Exception: If the number consisting of the digits C1, C2 is lower than 54, C10 might not be present.*

### Section III – Where to find TINs?

Financial administrator issues confirmation about registration that includes TIN.  
The assigned TIN must be present on each document submitted to Financial Administration.  
TIN is present on cash register records/cash register receipts.  
TIN must be presented on each invoice according to VAT Act 222/2004 Coll.

Specimen of identification documents where birth identification number can be found:

Identification card (issued from 01.09.2003)



Identification card (issued from 01.07.2008)



Identification card (issued from 01.03.2015)





**Section IV – TIN information on the domestic website**

*Link where VAT numbers assigned by Tax Administration can be verified:*

[https://www.financnasprava.sk/sk/elektronicke-sluzby/verejne-sluzby/zoznamy/detail/\\_72414cdf-8eb7-478d-9ac2-a275008b40a0/?q=d2hlcmU9fHBhZ2U9MXxwYWdlU2l6ZT0xMHxjb250cm9scz1JQ19EUEg~L05BWk9WPI9PQkVDPI9QU0M~](https://www.financnasprava.sk/sk/elektronicke-sluzby/verejne-sluzby/zoznamy/detail/_72414cdf-8eb7-478d-9ac2-a275008b40a0/?q=d2hlcmU9fHBhZ2U9MXxwYWdlU2l6ZT0xMHxjb250cm9scz1JQ19EUEg~L05BWk9WPI9PQkVDPI9QU0M~)

*Homepage of Tax Administration containing useful information:*

<https://www.financnasprava.sk/en/homepage>

**Section V – Contact point for further information**

[avi.biznistim@financnasprava.sk](mailto:avi.biznistim@financnasprava.sk)