

Iceland - Information on Tax Identification Numbers

Section I – TIN Description

The Icelandic Identification Number (kennitala) is used as a TIN in Iceland. This number is a unique number issued to both individuals and entities. The TIN has a special structure depending on the type of taxpayer.

[Register Iceland](#) issues the identification number for individuals and [Fyrirtækjaskrá](#) issues the identification number for entities.

TINs are used for all taxes in Iceland.

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 identification number (TIN) is composed of ten digits.

For **individuals** the first six of these digits are the individual's date of birth in the format DDMMMYY. The seventh and eighth digits are random, the ninth is a check digit and the tenth indicates the century of the individual's birth. The TIN is often written with a hyphen following the sixth digit, e.g. XXXXXX-XXXX.

D₁D₂M₁M₂Y₁Y₂R₁R₂CM

D = day, M = Month, Y = year, R = random, C = checksum, M = millennium.

The check digit equations are:

$$C = 11 - ((3xD_1 + 2xD_2 + 7xM_1 + 6xM_2 + 5xY_1 + 4xY_2 + 3xR_1 + 2xR_2) \bmod 11)$$

For **entities** the same formula is applied. Instead of the date of birth the initial registration date is used and then the number 4 is added to the first digit to make sure that there are no conflicts with individuals.

Section III – Where to find TINs?

TINs can be found on driving licenses, debit cards, bank statements and tax returns.

Online register of entity's TIN can be found [here](#).

Section IV – TIN information on the domestic website

Further information can be found here:

<https://www.rsk.is/fyrirtaekjaskra/>

<http://www.skra.is/english/english/>

Section V – Contact point for further information

Further information can be obtained by contacting:

Directorate of Internal Revenue
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