

Jurisdiction's name:	Luxembourg
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Information on Tax Identification Numbers

Section I – TIN Description

Non-natural persons: The national identifier is used as a TIN-like number. The national identifier is regulated by the law of 30th March 1979 concerning the introduction of a national identifier. The tax file number corresponds to the national identifier. The allocation of a file number is an administrative practice. There is no further regulation.

Natural persons: For direct taxation, a national identification number is used as TIN-like number to identify the taxpayer. For administrative purposes, the tax administration allocates additionally a file number to each taxpayer.

The law of 19th June 2013 attributes an identification number of 13 digits to all natural persons.

- - registered in a municipal registry of physical persons;
- - registered by law in a file of a public administration;
- - possessing the Luxembourg nationality and residing abroad.

The allocation of a file number is an administrative practice. There is no further regulation.

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

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.

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.

Section II – TIN Structure

Structure and syntax of Luxembourg TIN-like numbers for non-natural persons:

The identifier has 11 digits (9999999999), the last digit is a check digit.

The 11th digit corresponds to the difference between 11 and the remainder of the division by 11 of the sum of the products obtained by multiplying each of the first 10 digits of the ID number by the respective factors of 5, 4, 3, 2, 7, 6, 5, 4, 3 and 2, being understood that of the numbers generated, during the abovementioned division, a remainder of 1 is not allocated. A remainder of zero during that division is the check digit.

Structure and syntax of Luxembourg TIN-like numbers for natural persons :

The identification number has 13 digits (9999999999999), the 2 last digits are check digits.

The 12th digit is a check digit calculated on the basis of the algorithm “de Luhn 10”, calculated on the 11 first digits.

The 13th digit is a check digit calculated on the basis of the algorithm “de Verhoeff”, calculated on the 11 first digits.

Section III – Where to find TINs?

TIN-like numbers are not reported on official documents of identification. TIN-like numbers of natural persons can be found on the social security card.

Section IV – TIN information on the domestic website

For natural persons: <http://www.ccss.lu/matricule> (in French).

Section V – Contact point for further information

TIN national contact point: Administration

des contributions directes

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http://www.impotsdirects.public.lu/legislation/memento/Memento14_EN.pdf

http://www.impotsdirects.public.lu/profil/organigramme/direction/division_echange_renseignements_retenue_interets/index.html