

<b>Jurisdiction's name:</b>	<b>Norway</b>
<b>Information on Tax Identification Numbers</b>	
<b>Section I – TIN Description</b>	
<p><i>Norway has three types of TINs. The three types are National identity numbers, D-numbers and Legal Entities.</i></p> <p><b><i>National identity numbers and D-numbers</i></b></p> <p><i>Everyone who resides in Norway is assigned a unique national identity number. This includes everyone born in Norway, who settles in Norway or Norwegian citizens who are born or resident abroad who need a national identity number in order to be issued with a Norwegian passport. The national identity number consists of 11 digits, the first six of which consist of the person's date of birth.</i></p> <p><i>Individuals who settle in Norway will be notified of their Norwegian national identity number by an official letter from the Tax Office.</i></p> <p><i>Foreign nationals who come to Norway to work for less than six months are given a temporary identity number called a D-number. These numbers are similar in structure to national identity numbers, but the first digit is increased by four.</i></p> <p><i>D-numbers are assigned in connection with requests for tax deduction cards, Individuals will receive a confirmation of the assigned D-number in the post. D-numbers are also assigned by request from other authorities for different purposes.</i></p> <p><i>Those who are registered as residents of Norway after having previously been assigned a D-number, can only use their new national identity number thereafter.</i></p> <p><i>These registration numbers are used extensively to identify inhabitants, and in order to ensure that the authorities can identify individual inhabitants with certainty. Once you have a unique registration number, you must use the same number in all contexts where your national identity number or D-number is requested.</i></p> <p><i>The registration process requires personal attendance at a tax office for an ID-check. Applicants must bring along a valid ID and other required documentation depending on the individual case.</i></p> <p><b><i>Legal Entities</i></b></p> <p><i>Norway has a Central Coordinating Register for Legal Entities, which registers basic data about legal entities. Registration is a requirement at the incorporation of any legal entity. Upon registration, legal entities are issued an organisation number. The organisation number serves as the identifier of the legal entity. The organisation number thereby also serves as the TIN for legal entities.</i></p>	

**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**

***National identity numbers and D-numbers***

*The national identity number consists of 11 digits. The first six digits represent the date of birth in the order day, month, year. The next three digits are an individual number, the third digit of which indicates gender – even numbers for women and odd numbers for men. The last two digits are control digits.*

*The three digits comprising the individual number are allocated sequentially within the specific date of birth. Individual digits are allocated as follows:*

- a) born 1854-1899: allocated from series 749-500
- b) born 1900-1999: allocated from series 499-000
- c) born 1940-1999: also allocated from series 999-900
- d) born 2000-2039: allocated from series 999-500

**For example**

Day	Month	Year	Individual number	Control digits
01	12	99	551	31

***Legal Entities***

*The organisation number (TIN) is a nine digit number. The technical construction of the number specifies that the first digit must always be either 8 or 9, with a modulus 11 check digit at the end. According the Central Coordination Register's website, the weighting factors are 3, 2, 7, 6, 5, 4, 3 and 2 calculated from the first digit. The digits are thus multiplied by the weighting factors and the product sum divided by 11. The leftover from the division is subtracted by 11 and the result becomes the check digit.*

*Legal entities which are registered in the Value Added Tax Register are required to add the letters MVA as a suffix to the organisation number. The format of the TIN thus becomes:*

<b>Format</b>	<b>Explanation</b>
999999999	Legal entity
999999999LLL	VAT registered legal entity

### **Section III – Where to find TINs?**

#### ***Where to find National identity numbers and D-numbers***

*Both national identity numbers and D-numbers are unique and personal to the individual concerned. National identity numbers appear in Norwegian passports and on Norwegian driving licences.*

*National identity numbers and D-numbers that are issued will appear in most official letters/documents from the tax authorities concerning individuals. National identity numbers and D-numbers may also be shown on other letters/documents issued by other Norwegian public authorities based on their needs.*

#### ***Legal Entities***

*The organisation number (TIN) is the unique identification of a legal entity. The TIN will appear on all official documents issued both by the legal entity itself and by government agencies such as the tax office. The identification on tax returns and other tax related forms for legal entities will thus always be the TIN.*

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

#### ***Further information on National identity numbers***

<http://www.skatteetaten.no/en/Person/National-Registry/Birth-and-name-selection/Children-born-in-Norway/National-ID-number/>

#### ***Further information on D-numbers***

<http://www.skatteetaten.no/en/Person/Tax-deduction-card-and-advance-tax/Foreign-employees/D-numbers/D-numbers/>

#### ***Legal Entities***

#### ***General information about the organisation number:***

<http://www.brreg.no/samordning/organisasjonsnummeret.html>

#### ***Technical specification of the organisation number:***

<http://www.brreg.no/samordning/organisasjonsnummer.html>

**Section V – Contact point for further information*****National identity numbers and D-numbers***

*The Norwegian Tax Administration*

*By phone +47 22 07 70 00  
For English menu, press 9.*

*The telephone lines are open on weekdays, 8.00 am - 3.30 pm.*

***Legal Entities***

*The Brønnøysund Register Centre*

*By phone + 47 75 00 75 00*

*The telephone lines are open on weekdays, 8.00 am - 3.00 pm.*