<table>
<thead>
<tr>
<th>Jurisdiction’s name:</th>
<th>AUSTRIA</th>
</tr>
</thead>
</table>

**Information on Tax Identification Numbers**

**Section I – TIN Description**

Austria issues TINs which are not reported on official documents of identification. The Local Tax Offices issue TINs to the taxpayers having their residence in the area of competence of these Offices, when they ask the local office for a service. This means that a TIN can change when a taxpayer changes residence.

**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?

<table>
<thead>
<tr>
<th>Individuals</th>
<th>No</th>
<th>Entities</th>
<th>Yes</th>
</tr>
</thead>
</table>

**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.

TINs are only issued to individuals who are liable to tax.

**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**

<table>
<thead>
<tr>
<th>Format</th>
<th>Explanation</th>
<th>Comment</th>
</tr>
</thead>
<tbody>
<tr>
<td>99-999/9999</td>
<td>9 digits</td>
<td>The hyphen and the slash are not mandatory in all cases (e.g., for the purpose of IT processing they should be omitted)</td>
</tr>
</tbody>
</table>

**Section III – Where to find TINs?**

TIN are not reported on official documents of identification: no TIN cards are issued. TIN numbers can be found on tax assessments in the right upper corner on the first page. Other documentation is possible: no standard form is foreseen.

Tax assessment:
Section IV – TIN information on the domestic website

Information on TIN: https://www.bmf.gv.at/Steuern/_start.htm

TIN verification tool: not available

Section V – Contact point for further information

e-mail: Post.i-10-mi@bmf.gv.at (IT Department of the Federal Ministry of Finance)