

Czechia- Information on Tax Identification Numbers

Jurisdiction's name:	Czechia		
Information on Tax Identification Numbers			
Section I – TIN Description			
The Czech Republic issues tax identification numbers only to individuals who are required to register for tax purposes. Individuals are subject to this requirement only if they are registered for VAT. The Czech Republic uses Personal Identification Number to identify individuals. Individual who is not registered for tax purposes uses this Personal Identification Number when dealing with the tax authorities. In some cases, a Personal Identification Number is not issued. Such an individual is identified for tax purposes by a Special Identification Number, which is a number generated by the tax administration's information system only at the time the individual is entered into the tax authority's records. However, entry into these records occurs only in certain cases (most often when the individual files a tax return on their own). If an individual is not registered or listed with the tax authority (e.g., he/she has income solely from employment, does not fill in tax return), he/she does not use any identifier for tax purposes. If an individual is registered for tax purposes, his/hers tax identification number consists of his/hers personal identification number or business registration number. For legal persons/entities registered for tax purposes, the TIN is identical to the Business Identification Number. A legal entity may also be assigned a Special Identification Number for tax purposes if it has not been assigned an Business Identification Number. For the unincorporated legal persons/entities the provisions set forth above for natural persons are applicable.			
Additional information on the mandatory issuance of Tax Identification Numbers (TINs)			
Question 1 – Does your jurisdiction automatically issue TINs to <u>all</u> residents for tax purposes?			
Individuals	[Yes/No]	Entities	[Yes/No]
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.			
Response: see above.			
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.			
Response:-			
Section II – TIN Structure			

Format Explanation Comment

Tax Identification Number (TIN) consisted of the country code CZ followed by either the Business Identification Number, the Personal Identification Number, or the Special (generated) Identification Number, depending on the type of entity and its identifier.

999999999 9 digits Personal Identification Number (Social Security Number) for individuals born in or before 1953.

9999999999 10 digits Personal Identification Number (Social Security Number) for individuals born in or after 1954.

699999999 9 digits (first digit is 6) Special (generated) Identification Number is issued to individuals who do not have a Personal Identification Number and to legal entities that do not have a Business Identification Number.

99999999 8 digits Business Identification Number (number issued by registry office to legal or natural persons for business purposes).

Section III – Where to find TINs?

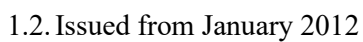
TINs are listed exclusively in registration decision letters and tax identification number assignment notices issued by tax authority. They are not listed on identity documents or other official documents.

Personal Identification Numbers are listed on these identity documents:

1. Identity cards

1.1. Issued from August 2021







2.2.

Section IV – TIN information on the domestic website

https://ec.europa.eu/taxation_customs/tin/tinByCountry.html

Section V – Contact point for further information

not available