

Estonia - Information on Tax Identification Numbers

Section I – TIN Description

Information about issuance of TIN for individuals (personal identification code, see structure in section II below) and about TIN issuing bodies can be found in Estonian here: <https://www.riigiteataja.ee/akt/106032012004>

The usage of personal identification code as means of identification is not restricted directly with specific type of tax but due to the difference between natural and legal person's identification numbers, we use it with head taxes.

All legal persons are assigned a unique registration code (TIN for legal persons) either from the commercial register (companies and sole proprietors), from the state register of state and local governmental authorities (legal persons in public law) or from the non-profit associations and foundations register.

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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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

An Estonian personal identification code consists of 11 digits, generally given without any whitespace or other delimiters. The form is GYYMMDDSSSC, where G shows sex and century of birth (odd number male, even number female, 1-2 19th century, 3-4 20th century, 5-6 21st century), YY is the year of birth, MM is the month of birth and DD is the date of birth, SSS is a serial number separating persons born on the same date and C a checksum.

Legal persons registration code consists of 8 numbers. For public limited company, private limited company, general partnership, limited partnership and commercial association the code starts with number 1, for non-profit associations it starts with number 8 and for foundation with number 9.

Section III – Where to find TINs?

Information about official documents where TIN can be found is here: https://ec.europa.eu/taxation_customs/tin/pdf/en/TIN - country sheet EE en.pdf

Section IV – TIN information on the domestic website

Further information about TINs can be found in Estonian from here:
<https://www.riigiteataja.ee/akt/106032012004>

In Estonia there is no online tool for TIN verification.

Section V – Contact point for further information

Estonian Tax and Customs Board
Lõõtsa 8, 15176 Tallinn, Estonia

E-mail: emta@emta.ee (general).