Information on Tax Identification Numbers – Faroe Islands

Section I – TIN Description

Physical persons:

In the Faroe Islands the TIN equals the Faroese P Number.

The P Number is issued in accordance with the Civil Registration System Act


In the Faroese P-System (Civic Registration Number System) a person is registered if:

1. The person is born in the Faroe Islands or has moved to the Faroe Islands as a resident.
2. The person according to the Faroese Tax Administration is taxable to the Faroe Islands.

The Faroese P Number is used in almost all communication with public authorities and by the same reason also in tax matters. The P number often appears in official identification documents, e.g. identification cards and health cards.

In cases where a person is not a Faroese resident, but where the Faroese Tax Administration at the same time finds the person taxable to the Faroe Islands, e.g. as an employee, the Faroese Tax Administration issues an Identification number. The structure and format of this Identification number is similar, but not identical to the P number issued by the National Registration Office.

The P number and the Identification number are unique and are not renewed.

Legal persons:

In the Faroe Islands the legal persons TIN equals the V number issued by the Faroese Tax Administration.

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.

N/A

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.

N/A

Section II – TIN Structure
Physical persons:
Format Explanation Comment
Ddmmyyyyy (ddmmyy-xxx) 9 digits often with a hyphen between 6th and 7th digits
The Last digit is a check digit and at the same time it indicates whether the person is a male or a female. An odd number indicates a male and an even number indicates a female.

Legal persons
Format Explanation Comment
The number is a consecutive number.

Section III – Where to find TINs?
Physical persons:
Further information on P numbers (TIN for physical persons) can be found at www.us.fo

Legal persons:
Further information on V numbers can be found at www.taks.fo

Section V – Contact point for further information
Physical persons:
Environment agency
National Registration Office
Traðagøta 38, P.O. Box 2048
FO-165 Argir
Telephone +298 342400

Legal persons:
TAKS
Skálatrøð 20
P.O. Box 2151
110 Tórshavn
Telephone +298 352600