Iceland - Information on Tax Identification Numbers

**Section I – TIN Description**

The Icelandic Identification Number (kennitala) is used as a TIN in Iceland. This number is a unique number issued to both individuals and entities. The TIN has a special structure depending on the type of taxpayer.

[Register Iceland](#) issues the identification number for individuals and [Fyritakjaskrá](#) issues the identification number for entities.

TINs are used for all taxes in Iceland.

**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>Yes</th>
<th>Entities</th>
<th>Yes</th>
</tr>
</thead>
</table>

**Section II – TIN Structure**

The identification number (TIN) is composed of ten digits.

For **individuals** the first six of these digits are the individual’s date of birth in the format DDMMYY. The seventh and eighth digits are random, the ninth is a check digit and the tenth indicates the century of the individual’s birth. The TIN is often written with a hyphen following the sixth digit, e.g. xxxxxx-xxxx.

\[
D_1, D_2, M_1, M_2, Y_1, Y_2, R_1, R_2, C, \text{CM}
\]

\[
D = \text{day}, M = \text{Month}, Y = \text{year}, R = \text{random}, C = \text{checksum}, M = \text{millennium}.
\]

The check digit equations are:

\[
C = 11 - ((3D_1 + 2xD_2 + 7xM_1 + 6xM_2 + 5xY_1 + 4xY_2 + 3xR_1 + 2xR_2) \text{ mod } 11)
\]

For **entities** the same formula is applied. Instead of the date of birth the initial registration date is used and then the number 4 is added to the first digit to make sure that there are no conflicts with individuals.

**Section III – Where to find TINs?**

TINs can be found on driving licenses, debit cards, bank statements and tax returns.

Online register of entity’s TIN can be found [here](#).

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

Further information can be found here:

[https://www.rsk.is/fyritakjaskra](https://www.rsk.is/fyritakjaskra)

[http://www.skra.is/english/english/](http://www.skra.is/english/english/)
Section V – Contact point for further information

Further information can be obtained by contacting:

    Directorate of Internal Revenue
    Laugavegur 166
    150 Reykjavik
    Iceland
    Tel: +354 442-1000
    rsk@rsk.is