

Netherlands - Information on Tax Identification Numbers			
<b>Section I – TIN Description</b>			
A TIN is allocated:			
Natural persons: At birth or at registration at the municipality			
Non-natural persons: At entry in the register of business names (handelsregister)			
<b>Additional information on the mandatory issuance of Tax Identification Numbers (TINs)</b>			
<b>Question 1 – Does your jurisdiction automatically issue TINs to <u>all</u> residents for tax purposes?</b>			
Individuals	Yes	Entities	Yes
<b>Section II – TIN Structure</b>			
The Dutch TIN has 9 digits: 999999999.			
Validation rule and check digit:			
<ol style="list-style-type: none"> <li>The TIN always has 9 digits: N1, N2, N3, N4, N5, N6, N7, N8, N9 N9 is a check digit.</li> <li>Algorithm for check digit:  <math display="block">((N1*9) + (N2*8) + (N3*7) + (N4*6) + (N5*5) + (N6*4) + (N7*3) + (N8*2)) \text{ modulo } 11</math>  Check digit (N9) = remainder from above algorithm   If remainder = 10, the TIN is not valid.</li> </ol>			
TIN-check-module: <a href="https://ec.europa.eu/taxation_customs/tin/tinRequest.html">https://ec.europa.eu/taxation_customs/tin/tinRequest.html</a>			
<b>Section III – Where to find TINs?</b>			
A TIN for individuals is recorded on a passport, driving license and identity card. All information can be found on: <a href="https://taxation-customs.ec.europa.eu/online-services/online-services-and-databases-taxation/tin-taxpayer-identification-number_en">https://taxation-customs.ec.europa.eu/online-services/online-services-and-databases-taxation/tin-taxpayer-identification-number_en</a>			

<b>Section IV – TIN information on the domestic website</b>
EU online verification tool for the Netherlands: <a href="#"><i>TIN on-the-Web - European Commission</i></a>
<b>Section V – Contact point for further information</b>
For further information please visit the  <a href="#">The Citizen Service Number (BSN)   Identification documents   Government.nl</a>  You can also contact the Client Service of the Dutch Tax and Customs Administration by phonenummer +31.55.538.53.85 (Open: Monday - Thursday 08:00-20:00 – Friday 08:00-17:00) Address: Dutch Tax and Customs Administration/Limburg/ Foreign Office Kloosterweg 22 Postbus 2865 6401 DJ Heerlen The Netherlands