

Jurisdiction's name:	Slovak Republic		
Information on Tax Identification Numbers			
Section I – TIN Description			
<p>Slovakia issues TIN only for (natural and legal) persons who perform business activities and who have an obligation to register at local tax office. TIN is not issued for citizens of Slovakia who do not have obligation to register at local tax office and therefore most natural persons do not have TIN.</p> <p>Pursuant legislation in force Financial Administration assigns TIN to a taxpayer within a registration procedure.</p> <p>Taxpayer uses TIN in communication with relevant tax administrator.</p> <p>TIN is automatically assigned once a taxpayer is recorded in register of taxpayers.</p> <p>It is not possible to assign the same TIN for different taxpayers.</p> <p>It is not possible to assign two different TINs to the same taxpayer.</p> <p>Even if registration follows deregistration the taxpayer is assigned with the same TIN. If the natural person does not have the TIN assigned, their unique birth number is used for automatic exchange of information purposes.</p>			
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.			
<p>Response: If natural person does not have a TIN then a unique birth number (TIN-like number) is used as a TIN for purposes of automatic exchange of information.</p>			
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			
<p>Format Explanation Comment</p> <p>9999999999 10 digits</p> <p>999999/999(9) 9 or 10 digits</p> <p>For the purpose of IT processing, the TIN should be written as a single block, without any slash sign.</p>			
<p>TIN assigned by Financial Administration does not consist of any personal data of natural person.</p> <p>TIN consists of 10 digits.</p>			
<p>If natural person does not have a TIN then a unique birth number is used for tax purposes.</p> <p>Birth number consists of 10 digits [C1 C2 C3 C4 C5 C6 C7 C8 C9 C10].</p> <p>C1, C2 represent digits in the range 0...9.</p> <p>C3, C4 represent digits in the range 01...12 or in range 51...62.</p> <p>C5, C6 represent digits in the range 01...31.</p> <p>C7, C8, C9 represent digits in the range 0...9.</p> <p>C10 represents digit in n the range 0...9.</p>			
<p>Exception: If the number consisting of the digits C1, C2 is lower than 54, C10 might not be present.</p>			

Section III – Where to find TINs

Financial administrator issues confirmation about registration that includes TIN. The assigned TIN must be present on each document submitted to Financial Administration. TIN is present on cash register records/cash register receipts. TIN must be presented on each invoice according to VAT Act 222/2004 Coll.

Specimen of identification documents where birth number can be found:

Identification card (issued from 01.09.2003)



Identification card (issued from 01.07.2008)



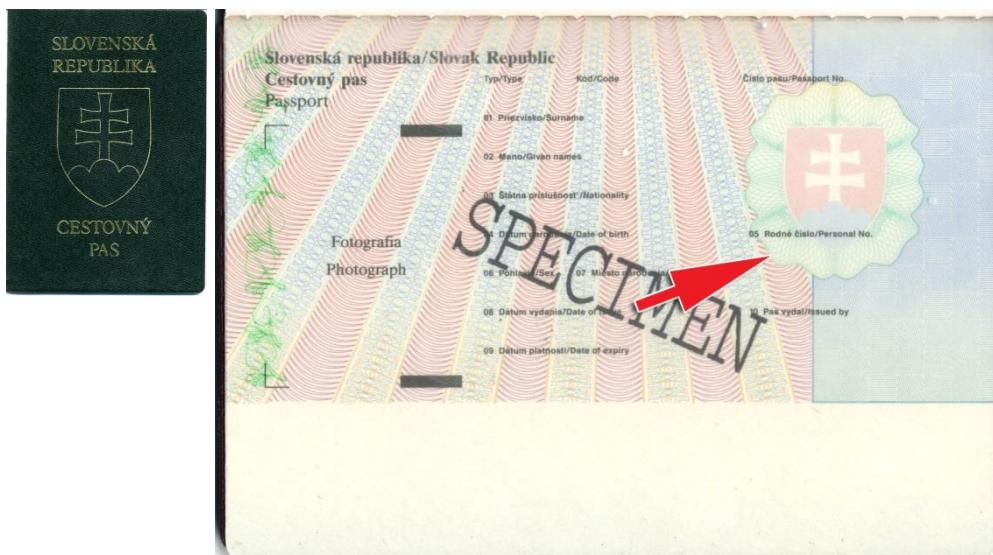
Identification card (issued from 01.03.2015)



Identification card (issued from 01.12.2022)



Passport (CESTOVNY PAS) (issued from 01.04.1994 to 31.03.2005)



Passport (issued from 01.04.2005 to 14.01.2008)



Passport (issued from 15.01.2008)



Passport (issued from 26.11.2014)



Section IV – TIN information on the domestic website

https://www.financnasprava.sk/sk/elektronicke-sluzby/verejne-sluzby/zoznamy/detail/_101c6128-e1f6-4a48-81ed-ad3c01220e03

Section V – Contact point for further information

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