

Sweden - Information on Tax Identification Numbers

Section I – TIN Description

Natural persons

In Sweden there are two kinds of TINs for natural persons.

1. Personal identity number (personnummer) for persons who are or have been registered in the Swedish population record and
2. Co-ordination number (samordningsnummer) for persons who are not or have not been registered in the Swedish population records.

Personal identity number and co-ordination number is used in most activities, whether public or private and is public. Inquiries about who has a certain personal identity number or co-ordination number can be made at any Tax Office.

The Personal identity number and the Co-ordination number consist of 10 digits. There is a hyphen (or minus sign) between the 6th and the 7th digits.

Personal identity number

All those registered in the Swedish population's register are given a personal identity number as an identification. Personal identification numbers are used for identification in most activities, whether governmental or private.

The personal identification numbers are permanent and unique, which means that the number follows the person throughout life and that no two personal identity numbers are identical. If a person at a later time emigrates from Sweden and is removed from the population records, he/she retains his/her personal identity number. A personal identity number can never be replaced by a coordination number.

The personal identity number must be stated in tax returns, income statements and other documents which are submitted to the Swedish Tax Agency.

Co-ordination number

A co-ordination number is a uniform identification number for natural persons who are not or have not been registered in the Swedish population records.

The Tax Office can only allocate a co-ordination number on the request of an authority for specific purposes. Examples of such purposes are that a person has an income from work or receive a pension that is taxable in Sweden. However, anyone who has a co-ordination number can use this in other activities, both public and private.

The co-ordination number is permanent and unique, which means that the number follows the person and that no two co-ordination numbers are identical. If the person is later registered in the population register, the co-ordination number is replaced by a personal identity number.

If a person liable to pay tax is allocated a co-ordination number, this number – in the same way as for a personal identity number – must be stated in tax returns, income statements and other documents which are submitted to the Swedish Tax Agency.

A person cannot obtain an official identity document with their co-ordination number.

Legal persons

TIN for legal persons (organisationsnummer) are assigned by the Swedish authority that registers the legal person.

The TIN for legal persons consist of 10 digits. There is a hyphen (or minus sign) between the 6th and the 7th digits.

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**

Section II – TIN Structure

Format	Explanation	Comment
999999-9999 999999+9999	10 digits	Personal identification number: natural person who is or has been resident in Sweden
999999-9999	10 digits	Co-ordination number: natural person who is not and has not been resident in Sweden
999999-9999	10 digits	TIN for legal persons: legal person registered by a Swedish authority

Section III – Where to find TINs?

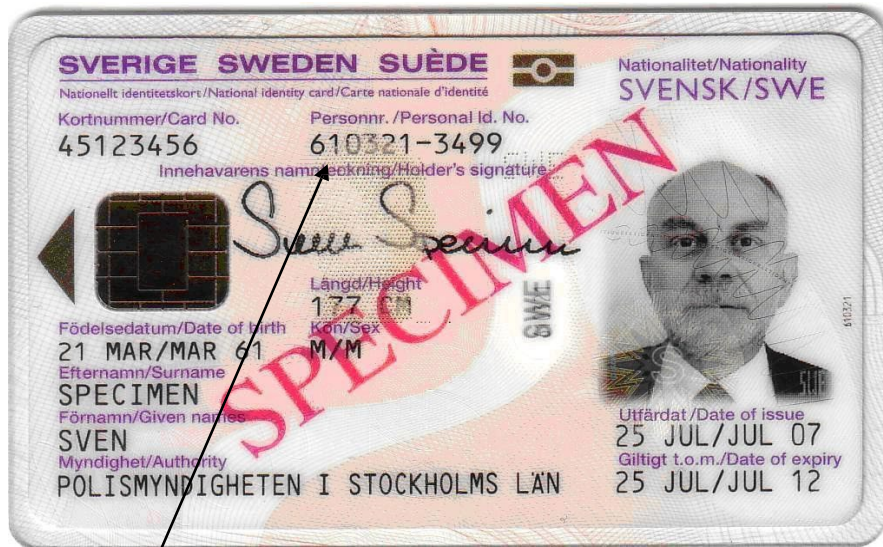
TINs are reported on the following official documents of identification:

Passport (Europeiska Unionen Sverige Pass)



**Personal Identification
Number (TIN)**

Identity card (Nationellt Id-Kort/National identity card/Carte nationale d'identité)



Personal Identification Number (TIN)

Driving license (Körkort Sverige)



Personal Identification Number (TIN)

Other identity card (IDENTITETSKORT)

Identity card for people registered for population purposes in Sweden. This card is used for identification in Sweden and cannot replace a passport or national identity card when travelling. The TIN is found under the heading PERSONNUMMER.



Personal Identification Number (TIN)

Section IV – TIN information on the domestic website

Information on TIN: www.skatteverket.se

TIN online check: Not available.

Section V – Contact point for further information

TIN is public and inquiries about who has a certain personal identity number or co-ordination number can be made at any Tax Office.

Contact:

The Swedish Tax Agency

Addresses can be found on www.skatteverket.se

Telephone from abroad: +46 8 564 851 60

Telephone from Sweden: 0771-567 567

Email: Swedish Tax Agency