

法罗群岛税收居民身份认定规则

一、个人

一般情况下，在法罗群岛境内安家的所有个人均视为法罗群岛税收居民。

在下列情况下，即使个人在法罗群岛境内没有家，仍将被视为法罗群岛税收居民：

- 个人在法罗群岛境内停留至少 180 天；
- 个人在以法罗群岛为基地的船舶上提供劳务或永久停留，并且其最后的居所在法罗群岛

如果个人是法罗群岛税收居民，同时又是另一个国家的税收居民，则该个人具有双重税收居民身份。

如果法罗群岛没有与另一方达成双边税收协议，则法罗群岛有权对该个人境内及境外所得征税。这意味着无论其收入来源于何处，所有收入将在法罗群岛征税。

如果法罗群岛与另一方有双边税收协议，将根据双边税收协议进一步确定个人的税收居民身份。

征税权根据以下情况决定：

- 双边税收协议定义的税收居民身份(家庭或重要利益中心)；
- 收入来源地；
- 收入类型。

相关税法规定：

法罗群岛税务法案第 1（1）章节，第（1-6）项

OECD 协定范本第 4 章节

二、实体

公司等实体视情况承担全部或部分纳税义务。

如公司的注册地或者管理地位于法罗群岛境内，须承担全部纳税义务。

判定公司的实际管理机构是否位于法罗群岛境内，主要按个案具体情况考虑该公司日常经营管理的开展地点。

根据法罗群岛税务法案第 1 章节的规定，注册地或实际管理地在法罗群岛境内的实体一般承担全部纳税义务，这些实体包括：

- 股份有限公司
- 储蓄银行、合作储蓄银行等。
- 合作社
- 协会
- 共同基金
- 其他组织、公司、基金会和私人机构

在法罗群岛境内有永久住所的外国公司视作国内公司，承担全部纳税义务。

部分纳税义务

外国公司以及与承担全部纳税义务的组织性质相似的

组织，当取得源自法罗群岛的收入时，需要就该部分收入承担部分纳税义务（法罗群岛税法第 2 章节）。

上述纳税义务适用于接受咨询费用、拥有不动产或在法罗群岛境内设有常设机构并进行商业活动的纳税人。

基金会

受商业基金会法案监管的基金会和组织需要根据法罗群岛税务法案承担纳税义务。

上述“基金会”是指其拥有的资产与创始人个人资产永久性分割开的法人。

部分基金会等不受基金会相关法律监管，包括宗教社团和教育机构。一般情况下，这些机构符合法罗群岛税务法案第 3 章节关于免税的规定。

部分机构不受商业基金会法案的监管，包括孤儿院、老人院、体育设施、发电站等。

在某些特殊情况下，法罗群岛税务局可能会认定某个实体不是一个基金会，而是例如慈善募捐会，由于这类组织是临时性的，因此无需承担纳税义务。

目前适用于具有纳税义务的非股份公司的法律仅有法罗群岛基金会和协会税务相关规定。在法罗群岛开展经营活动的外国基金会和组织对其经营活动承担部分的纳税义务。

根据法罗群岛税务法案，对于管理机构位于法罗群岛境内的外国基金会，无论基金会是否在法罗群岛境内注册，均

须承担纳税义务。

更多信息

上述规定在法罗群岛税务机关法律指南 C 章节中有详细描述，网址为 www.TAKS.fo。该指南仅提供法罗语版本。

三、不视为税收居民的实体

税收透明体

“税收透明”原则是指该实体赚取的应纳税收入视作是该实体所有人的收入。

例如：有限合伙公司是税收透明体，原因是普通合伙人在个人层面承担纳税义务，而有限合伙人以其股权份额对合伙企业的收入承担纳税义务。

上述情况同样适用于合伙企业，即在合伙人层面纳税。

公司被重新分类为税收透明体，且构成双边税收协定项下常设机构的，公司所有人会被视为在法罗群岛设有常设机构，并承担部分纳税义务。

豁免的公司和机构

法罗群岛税务法案第 3 章节规定了某些无需承担纳税义务的公司、组织和机构。其中，无条件的绝对豁免适用于：

- 法罗群岛及其机构
- 市政府及其机构
- 独立教会

更多信息

上述规定在法罗群岛税务机关法律指南 C 章节中有详细描述，网址为 www.TAKS.fo。该指南仅提供法罗语版本。

四、联系方式

TKAKS/ Inland Revenue Department

联系电话：+298 352600

法罗群岛纳税人识别号编码规则

一、纳税人识别号介绍

个人

法罗群岛的个人纳税人识别号是“P 号码”。

P 号码是根据国家登记制度法案，由国家登记办公室发布的纳税人识别号。（参见 <http://www.logir.fo/Logtingslog/41-fra-08-05-2007-um-folkayvirlit>）

以下条件成立时，个人将在法罗群岛的 P 号码系统（即公民登记号系统）中完成注册：

1. 在法罗群岛出生或已移居到法罗群岛境内的个人
2. 根据法罗群岛税务机关规定，承担纳税义务的个人

法罗群岛 P 号码几乎在与政府机关相关的所有事务中都会使用，包括税务相关事务。P 号码通常载于官方的身份证件中，例如身份证和健康保险卡。

法罗群岛的税务机关会对须承担纳税义务的非法罗群岛居民（例如该个人是法罗群岛企业的雇员）发放识别号。该识别号的结构和格式与 P 号码基本相似，但与国家登记办公室发布的 P 号码不完全相同。

P 号码和识别号都是唯一的号码，且不会更新。

法人

法罗群岛法人的纳税人识别号是注册号。

根据第 1382/2007 号法案，注册号由法罗群岛外交和贸易部下属的法罗群岛登记管理机关发放并管理。（参见 http://logir.fo/ViewLaw.aspx?id=18517#_edn1）

是否自动为所有税收居民发放纳税人识别号

个人	是	实体	是
----	---	----	---

二、纳税人识别号编码规则

个人

格式：日日月月年年-xxx，由 9 位数字组成，通常在第 6 位第 7 位之间有“-”。

最后一个数字是校验码，代表个人的性别。奇数表示男性，偶数表示女性。

法人

格式：注册号是一串连续的数字。

三、如何找到纳税人识别号

个人

由国家登记办公室颁发的载有 P 号码的登记证书。

法人

法罗群岛登记管理机关颁发的含有注册号的登记证书。

四、国内网站信息

个人

更多有关 P 号码的信息参见 www.us.fo

法人

更多有关注册号的信息参见 www.skraseting.fo

五、联系方式

个人

Environment agency

National Registration Office

联系地址： Traðagøta 38, P.O. Box 2048, FO-165 Argir

联系电话： +298 342400

法人

Faroese Registration Authority

联系地址： Sigmundargøta 13, P.O. Box 264, FO-110

Tórshavn

联系电话： +298 356010

资料来源：

法罗群岛税收居民身份认定规则：

<http://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/tax-residency/FaroeIslands-Residency.pdf>

法罗群岛纳税人识别号编码规则：

<http://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/tax-identification-numbers/FaroeIslands-TIN.pdf>

Faroe Islands - Information on residency for tax purposes

Section I - Criteria for Individuals to be considered a tax resident

As a general rule, all individuals who establish a home in the Faroe Islands are deemed to be residents in the Faroe Islands.

Even if the individual has not established a home in the Faroe Islands he is still deemed to be resident in the Faroe Islands if:

- The individual is staying in the Faroe Islands for a period of at least 180 days
- The individual is serving or permanently staying on board a ship based in the Faroe Islands if the his latest country of residence were the Faroe Islands.

If an individual is considered a tax resident in the Faroe Islands and at the same time is considered a tax resident in another country the individual is dual resident.

If the Faroe Islands do not have a Double Taxation Agreement (DTA) with the other country the Faroe Islands are entitled to tax the individual's worldwide income. This means that all income, regardless of country of origin, may be taxed in the Faroe Islands.

If the Faroe Islands have a DTA with the other country the DTA will determine where the individual is resident for tax purposes.

The right of taxation is determined by:

- where the individual concerned is resident for tax purposes in accordance with the DTA (the home or centre of vital interests)
- where the income is earned
- type of income

Relevant tax provisions:

Section 1 (1), subparagraphs (1-6) in the Faroese Tax Act (Løgtingslóg um landsskatt og kommunuskatt)

Article 4 of the OECD Model Tax Convention

Section II - Criteria for Entities to be considered a tax resident

Companies etc. can be either fully or partially taxed in the Faroe Islands.

Companies may be subject to full tax liability either because they are registered in the Faroe Islands or because their place of management is in the Faroe Islands.

Whether a company's place of effective management is situated in the Faroe Islands depends on an individual assessment with emphasis on the day-to-day management of the company.

According to section 1 of the Faroese Tax Act (Løgtingslóg um landsskatt og kommunuskatt) companies and associations domiciled in the Faroe Islands are subject to full tax liability to the Faroe Islands:

- Public limited companies
- Savings banks, cooperative savings banks, etc.
- Cooperative societies
- Associations
- Mutual funds
- Other associations, corporations, foundations, and private institutions

Foreign companies domiciled in the Faroe Islands are considered domestic companies and are subject to full tax liability.

Limited tax liability

Foreign companies and associations of a similar nature as those that are subject to full tax liability are subject to limited tax liability in the Faroe Islands when they have income from the Faroe Islands, cf. section 2 of the Faroese Tax Act.

The tax liability applies to taxpayers who receive consulting fees, own real estate or carry out commercial activities with a permanent establishment in the Faroe Islands.

Foundations

Foundations and associations covered by e.g. the Commercial Foundations Act (Fyriskipan um gildisettan fyri Føroyar av lóg um vinnurekandi grunnar) are taxable under the Faroese Tax Act.

The term "foundation" means a legal person owning assets which are irrevocably separated from the founder's personal assets.

A number of foundations, etc. are not subject to the foundations legislation. These include religious communities and educational institutions. As a general rule these meet the requirements for tax exemption under section 3 of the Faroese Tax Act.

A number of institutions are excluded from the scope of the Commercial Foundations Act. These include halls of residence for young people, elderly homes, sports facilities, power stations, etc.

In specific cases the Faroese Tax Council may find that an entity is not a foundation but e.g. a charitable collection. Such a collection would not be subject to tax liability because it would be considered to be temporary.

The act on taxable nonstock corporations only lays down rules on the taxation of foundations and associations based in the Faroe Islands. If foreign foundations and associations have activities in the Faroe Islands they are subject to limited tax liability on these activities.

Foreign foundations are taxable under the Faroese Tax Act if their place of management is in the Faroe Islands regardless of where the foundation or private foundation may be registered.

More information

The text above is described in detail in the Faroes Tax Authority's legal guide (Líkningsvegleiðingin) at www.TAKS.fo in particular in Sections C. "Subjective tax liability". Please note that the guide is only available in Faroese.

Section III - Entity types that are as a rule not considered tax residents

Transparent entities

The transparency principle means that the income earned by an entity for tax purposes is deemed to be earned by the unit's owner(s).

E.g. limited partnership companies (Kommanditfeløg) are transparent as the general partner is personally liable and limited partner shareholders are taxed personally on their ideal share of the company's results.

The same applies to partnerships (Ógnarfeløg) where the partners are taxable.

If a company is reclassified to be a transparent company the owners of the transparent company will be subject to limited tax liability to the Faroe Islands as they are deemed to have a permanent establishment in the Faroe Islands if a permanent establishment exists according to a double taxation agreement.

Exempt companies and institutions

Section 3 of the Faroese Tax Act lays down a number of companies, associations and institutions which are exempt from tax liability.

Unconditional absolute exemption applies to for example:

- The Faroe Islands and its institutions
- Municipalities and their institutions ½
- Independed churches

More information

The text above is described in detail in the Faroes Tax Authority's legal guide (L kningsvegleiðingin) at www.TAKS.fo in particular in Sections C "Subjective tax liability". Please note that the guide is only available in Faroese.

Section IV - Contact point for further information

TAKS / Inland Revenue Department

Tel: +298 352600

Faroe Islands - Information on Tax Identification Numbers

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 <http://www.logir.fo/Logtingslog/41-fra-08-05-2007-um-folkayvirlit> by the National Registration Office.

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 insurance 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 numbers and the Identification numbers are unique numbers and are not renewed.

Legal persons:

In the Faroe Islands the legal persons TIN equals the Registration number.

The Registration number is issued in accordance with Regulation no. 1382/2007 http://logir.fo/ViewLaw.aspx?id=18517#_edn1 and is administrated by the Faroese Registration Authority (Skráseting Føroya) placed under the Faroese Ministry of Foreign Affairs and Trade.

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.

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.

Section II – TIN Structure

Physical persons:

Format Explanation Comment

Ddmmyyxxx (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 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:

Physical persons receive a registration certificate mentioning the P Number from National Registration Office.

Legal persons:

Legal persons receive a registration certificate mentioning the Registration number from the Faroese Registration Authority.

Section IV – TIN information on the domestic website

Physical persons:

Further information on P numbers (TIN for physical persons) can be found at www.us.fo

Legal persons:

Further information on Registration numbers can be found at www.skraseting.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:

Faroese Registration Authority

Sigmundargøta 13, P.O. Box 264

FO-110 Tórshavn

Telephone + 298 356010