

# 格陵兰岛税收居民身份认定规则

## 一、个人

本章节涉及税法第 1 章和第 2 章的部分内容，详细内容请参见：

<http://int.aka.gl/en/Tax-legislation>

第一节 - (1) 以下个人被视为税收居民：

- 1) 住所位于格陵兰岛境内的个人，
- 2) 虽住所未在格陵兰岛境内，但在境内停留至少 6 个月，因假期等原因的短期离境也计算在内。

第二节 -符合以下情形的，视为非居民：第 1 章 (1) 第 3-14 段规定的个人、公司、基金、协会等，以及在格陵兰岛以外管辖的且不在第一节(1)范围内的已故人士遗产。

第一节 (1) 是指：

- 1) 在格陵兰岛境内或者在格陵兰岛注册的船舶或飞机上提供服务而收到任何形式的款项，个人连续工作时间不超过 60 天并且其雇主不是格陵兰岛居民的情况除外，
- 2) 在格陵兰岛工作服务结束后收到的任何形式的款项，包括签署竞业限制条款阶段的付款。法庭裁决、庭外和解、仲裁或类似方式来决定的结算或付款金额除外，

- 3) 从格陵兰岛雇主处获得的工资薪金收入或其他类似收入，雇主受迁址、交通状况等影响延期搬迁入格陵兰岛境内的，
- 4) 从国营雇主处获得的薪水、工资其他类似收入，雇主因短期工程而延迟迁入格陵兰岛的，
- 5) 在研究学习和受教育阶段收到的来自于格陵兰岛的学生补助金和报酬等，
- 6) 专业表演者和运动员等在格陵兰岛参与活动获得的收入，包括那些不是直接归表演者或运动员所有而是归其他人的收入等，
- 7) 作为会员或助理从第 75 章（1）第二段规定的位于格陵兰岛境内的董事会、一般委员会、专业委员会和理事会等处获得的收入，
- 8) 来源于格陵兰岛的，且按照第 75 节（2）第一段划分为 A 类的收入，
- 9) 从格陵兰岛境内注册的公共有限公司、私人有限公司或合作社等处获得的分红，
- 10) 通过格陵兰岛境内常设机构开展业务，或者参与格陵兰岛境内常设机构开展的商业活动，或者有权分享上述业务的收入和利润等，

- 11) 在格陵兰岛境内固定营业地点开展专业服务, 或者在格陵兰岛境内连续 90 天以上提供此类服务, 或者参与此类业务, 或者有权分享上述服务的收入和利润等,
- 12) 在格陵兰岛境内开展船运或空运业务, 或者在格陵兰岛境内外开展定期运输, 或者参与到此类业务中或者有权分享上述服务的收入和利润等,
- 13) 从格陵兰岛境内获取的特许权使用费,
- 14) 在格陵兰岛开展出借或租赁业务获得的收入,
- 15) 在格陵兰岛拥有不动产或由格陵兰岛境内不动产获得收入,
- 16) 作为受益人从位于格陵兰境内的已故人士遗产取得的收入

(2) 上述第一节(1)所涉及的纳税义务仅涉及收入及基于特定基础的收入, 支出按照与这些收入的相关程度或以这些收入为基准扣除。上述第一节(1)第一段中所涉及的个人享有扣除其报酬的 10%后进行纳税的优惠, 扣除的数额不能超过国会规定的每年最大数额, 该数额由两院制议会在前一年的上半年会议决定。

## 二、实体

第一节 - (1) 以下实体被视为税收居民:

- 1) 住所位于格陵兰岛境内的个人,

- 2) 个人未定居在格陵兰岛境内,但在境内停留至少 6 个月,因假期等原因的短期离境也计算在内,
- 3) 注册在格陵兰岛境内的公共和私人有限公司,
- 4) 其他设立于格陵兰岛境内的公司,其合伙人对公司不承担个人责任,且公司按照合伙人的出资额分配利润,
- 5) 设立于格陵兰岛境内的储蓄银行,
- 6) 设立于格陵兰岛境内的消费者合作社,其目标为购买、采购、生产商品或者为其成员的私人消费提供服务,除了出资成员的常规利息之外,将成员产生的收入作为给上述成员分配利润的基础,
- 7) 位于格陵兰岛境内的其他类型的合作社,
- 8) 位于格陵兰岛境内的互保协会,其承担保险义务但对债务没有连带责任,
- 9) 设立于格陵兰岛境内的养老基金,
- 10) 自会员处收取存款并投资于证券的格陵兰岛境内其他协会,
- 11) 位于格陵兰岛境内的信用合作社,
- 12) 在格陵兰岛境内设立并经营酒店或餐饮业的协会、法人团体、基金会、信托及自治机构。纳税义务仅适用于来自酒店或餐饮业的收入以及与酒店和餐饮业有关的资产处置收入,
- 13) 设立于格陵兰岛境内的基金、基金会、信托和自治机构,

14) 位于格陵兰岛境内并产生营业收入的其他协会和合作社。

(2) 第一节(1)第14段中协会等仅需就营业活动产生的收入履行纳税义务。从贸易或其他经营活动中取得的收入,包括经营、租赁或出租不动产所获得的收入。协会等获取的并非由其自身营运的业务所产生的收入也应视为营业收入。协会等从会员贡献获得的利润不被视为营业收入。

第二节 -符合以下情形的,视为非居民:第1章(1)第3-14段规定的个人、公司、基金、协会等,以及在格陵兰岛以外管辖的且不在第一节(1)范围内的已故人士遗产。

第一节(1)是指:

- 1) 在格陵兰岛境内或者在格陵兰岛注册的船舶或飞机上提供服务而收到任何形式的款项,个人连续工作时间不超过60天并且其雇主不是格陵兰岛居民的情况除外,
- 2) 在格陵兰岛工作服务结束后收到的任何形式的款项,包括签署竞业限制条款阶段的付款。法庭裁决、庭外和解、仲裁或类似方式来决定的结算或付款金额除外,
- 3) 从格陵兰岛雇主处获得的工资薪金收入或其他类似收入,雇主受迁址、交通状况等影响延期搬迁入格陵兰岛境内的,
- 4) 从国营雇主处获得的薪水、工资其他类似收入,雇主因短期工程而延迟迁入格陵兰岛的,

- 5) 在研究学习和受教育阶段收到的来自于格陵兰岛的学生补助金和报酬等,
- 6) 专业表演者和运动员等在格陵兰岛参与活动获得的收入,包括那些不是直接归表演者或运动员所有而是归其他人的收入等,
- 7) 作为会员或助理从第 75 章(1)第二段规定的位于格陵兰岛境内的董事会、一般委员会、专业委员会和理事会等处获得的收入,
- 8) 来源于格陵兰岛的,且按照第 75 节(2)第一段划分为 A 类的收入,
- 9) 从格陵兰岛境内注册的公共有限公司、私人有限公司或合作社等处获得的分红,
- 10) 通过格陵兰岛境内常设机构开展业务,或者参与格陵兰岛境内常设机构开展的商业活动,或者有权分享上述业务的收入和利润等,
- 11) 在格陵兰岛境内固定营业地点开展专业服务,或者在格陵兰岛境内连续 90 天以上提供此类服务,或者参与此类业务,或者有权分享上述服务的收入和利润等,
- 12) 在格陵兰岛境内开展船运或空运业务,或者在格陵兰岛境内外开展定期运输,或者参与到此类业务中或者有权分享上述服务的收入和利润等,
- 13) 从格陵兰岛境内获取的特许权使用费,

- 14) 在格陵兰岛开展出借或租赁业务获得的收入，
- 15) 在格陵兰岛拥有不动产或由格陵兰岛境内不动产获得收入，
- 16) 作为受益人从位于格陵兰境内的已故人士遗产取得的收入

(2) 上述第一节(1)所涉及的纳税义务仅涉及收入及基于特定基础的收入，支出按照与这些收入的相关程度或以这些收入为基准扣除。上述第一节(1)第一段中所涉及的个人享有扣除其报酬的 10%后进行纳税的优惠，扣除的数额不能超过国会规定的每年最大数额，该数额由两院制议会在前一年的上半年会议决定。

### 三、不视为税收居民的实体

除了第 1 章或第 2 章不包括的类型外，税法第 3 章规定了不被视为税收居民的类型。

第 3 节 - (1) 以下实体免除纳税义务：

- 1) 国王和国王的配偶及王室成员中丹麦国王的孩子，或者其封地归属于丹麦宪法法令第 11 条规定下的人士及其配偶。该条款同样适用于上述人士的遗产。
- 2) 格陵兰岛自治政府、市政府、国家机关和国有企事业单位。
- 3) 外国政府的外交代表、工作人员及其家庭成员和私仆将根据维也纳外交关系公约纳税，

- 4) 外国政府的领事代表、工作人员及其家庭成员根据维也纳外交关系公约征税，
- 5) 由国家教会成立且受认可的宗教团体或者宗教机构，
- 6) 独立的非营利教育、社会或者文化机构，且其收入只能用于机构自身用途，
- 7) 丹麦王国政府和美利坚合众国政府之间签订的北大西洋协议第七条规定的个人和企业等，
- 8) 在格陵兰岛境内体育馆内经营餐饮业务的协会、法人团体、基金会、信托机构和自治机构。

(2) 根据第 1 章 (1) 第 13-14 段，对于应纳税的基金和协会等，若其法定目的为慈善或非营利，可全部或部分免税。是否为全部或部分免税由全国执行委员会、决定。

(3) 根据矿产资源和矿产资源活动法获得开采许可证的公司和企业，根据授予持证者的许可证享受不同程度的免税。

#### 四、联系方式

更多详细信息请参见如下联系方式：

<b>Mickael Storm Sonn</b> 国际事务部 电子邮箱： mssso@nanoq.gl	<b>Birthe Tindbæk</b>  审计-办公室主任 电子邮箱： btin@nanoq.gl	<b>Kim Neumann Nielsen</b> 税务部门主任 电子邮箱： knn@nanoq.gl
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电话: (+299) 34 65 29	电话: (+299) 34 59 28	电话: (+299) 34 65 31
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# 格陵兰岛纳税人识别号编码规则

## 一、纳税人识别号介绍

在格陵兰岛，所有自然人的纳税人识别号与其 CPR 号码相同，所有非自然人/公司等等的纳税人识别号与其 GER 号码也相同。

CPR 号码是一套丹麦的系统，根据中央注册办公室的民事登记系统规则发放。

所有格陵兰岛或是丹麦的公民都会获得一个 CPR 号码，该号码用于几乎所有与政府公共部门之间的沟通，因此也用于税收相关事宜。

CPR 号码也发放给格陵兰岛税务局认定为有纳税义务的非居民。

CPR 号码对于每一个人都是唯一的，并且不会更新。

为非自然人和法人实体发放 GER 号码则根据不同的税法 and 消费税法发放。GER 号码由格陵兰岛财政部下属的海关和税收管理局管理。

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
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## 二、纳税人识别号编码规则

对于自然人，纳税人识别号由 10 位数字构成。从左至右按如下格式构成：

第 1-2 位数字为个人的出生日期；  
第 3-4 位数字为个人的出生月份；  
第 5-6 位数字为个人的出生年份，不含代表世纪的两位；  
第 7-10 位数字构成一个序列号。通常在第 6 位和第 7 位数字之间用连字符隔开。

非自然人和法人实体的纳税人识别号由 8 位数字构成。

### 三、如何找到纳税人识别号

自然人的 CPR 号码纳税人识别号载于官方身份证明文件中；例如护照、户籍证明和驾照。

非自然人或公司会收到一份载有 GER 号码的 GER 注册证明。

### 四、国内网站信息

更多有关非自然人或公司 CPR 号码（纳税人识别号）的详细信息参见：

<http://www.cpr.dk/>

更多有关 GER 号码的详细信息可参见：

<http://aka.gl/da/Virksomhed/GER>

欧洲纳税人识别号门户网站 [TIN on Europa portal](#) 提供在线验证 CPR 算法和纳税人识别号结构的工具。但在线验证工具不能用于确认个人身份或者纳税人识别号是否存在。

在欧洲纳税人识别号门户网站上公布的信息、所有专用于纳税人识别号的页面以及在此欧洲纳税人识别号门户网

站上纳税人识别号在线验证模块受免责声明、版权声明以及有关个人信息和隐私法规的保护，具体内容参见法律通知页面。

## 五、联系方式

更多详细信息请参见如下联系方式：

<b>Mickael Storm Sonn</b> 国际事务部 电子邮箱： <b>mssso@nanoq.gl</b> 电话： (+299) 34 65 29	<b>Birthe Tindbæk</b> 审计-办公室主任 电子邮箱： <b>btin@nanoq.gl</b> 电话： (+299) 34 59 28	<b>Kim Neumann Nielsen</b> 税务部门主任 电子邮箱： <b>knn@nanoq.gl</b> 电话： (+299) 34 65 31
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资料来源：

格陵兰岛税收居民身份认定规则：

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

格陵兰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/Greenland-TIN.pdf>

## **Greenland - Information on residency for tax purposes**

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

This section includes parts of section 1 and 2 of the Tax Income Law, available here: <http://int.aka.gl/en/Tax-legislation>

**Section 1.**-(1) The following are subject to tax as residents:

- 1) individuals who are domiciled in Greenland,
- 2) individuals who are not domiciled in Greenland but remain in the country for at least 6 months including short stays outside Greenland for holidays, etc.,

**Section 2.**-(1) The following are subject to tax as non-residents: individuals, corporate forms, funds, associations, etc. specified in section 1(1), paras. 3-14 and deceased estates administered outside Greenland not falling within the scope of section 1(1) which:

- 1) receive any form of payment for work services performed in Greenland or on board ships or aircrafts registered in Greenland unless the work is performed during a stay which does not exceed 60 consecutive days and the individual in question remains employed by an employer who is not resident in Greenland,
- 2) receive any form of payment for work services performed in Greenland after termination of employment, including consideration for entering into a non-competition clause. It is irrelevant that the settlement and/or amount of payment in question is determined by court ruling, court settlement, arbitration or similar,
- 3) receive salary, wages or similar from a Greenland employer where relocation to Greenland is briefly delayed due to moving household effects, traffic conditions or similar,
- 4) receive salary, wages, etc. from a state employer in Greenland where relocation to Greenland is briefly delayed due to short course participation,
- 5) receive a student's grant, salary, etc. during studies or education, etc. from sources in Greenland,
- 6) receive income for activities carried out in Greenland as a professional performer, athlete or similar, including cases where the income does not accrue to the performer or sportsman himself but to another person, etc.,
- 7) receive remuneration of the category referred to in section 75(1), para. 2 for membership of or assistance to boards of directors, committees, commissions, councils, etc. which are domiciled in Greenland,
- 8) receive income from Greenland which is A-income pursuant to section 75(2), para. 1,
- 9) receive dividend from a public or private limited company or cooperative society, etc. which is registered as domiciled in Greenland,

10) carry out business with a permanent establishment in Greenland or participate in business activities with a permanent establishment in Greenland or are otherwise entitled to a share in the revenue, profits, etc. of such business,

11) carry out professional services from a fixed place of business in Greenland or in order to provide such services remain in Greenland for at least 90 consecutive days, or participate in such business or are otherwise entitled to a share in the revenue, profits, etc. from such business,

12) carry out shipping or air transport operations in Greenland territory or regular traffic between a location on Greenlandic territory and a location outside Greenland, or participate in such business or are otherwise entitled to a share in the revenue, profits, etc. of such business,

13) receive royalties from a source in Greenland,

14) receive income from hiring out or leasing out business operations in Greenland,

15) own real property in Greenland or receive income from such in Greenland, or

16) receive income as beneficiary in a deceased estate administered in Greenland.

(2) The tax liability under subsection (1) only covers the income and income bases specified therein, and expenses are only deductible to the extent they relate to such income or income bases. Individuals subject to tax under subsection (1), para. 1 are entitled to a deduction of 10 percent of the remuneration up to an annual maximum amount specified by the Landsting (Parliament). The annual deduction referred to in the second sentence is determined by a Landsting Assembly in the first half of the year prior to the calendar year in question.

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

**Section 1.**-(1) The following are subject to tax as residents:

1) individuals who are domiciled in Greenland,

2) individuals who are not domiciled in Greenland but remain in the country for at least 6 months including short stays outside Greenland for holidays, etc.,

3) public and private limited companies registered as domiciled in Greenland,

4) other companies domiciled in Greenland in which the partners are not personally liable for the obligations of the company and which distribute profits in proportion to the capital subscribed by the partners,

5) savings banks domiciled in Greenland,

6) consumer cooperatives domiciled in Greenland, meaning associations whose objective is to purchase, procure or produce goods or provide services fully or partly for the private consumption of their members, and which - apart from normal interest on paid-up membership subscriptions - use the revenue generated by the members as the basis for distribution of profits to said members,

7) other cooperatives domiciled in Greenland,

8) mutual insurance associations domiciled in Greenland which also undertake insurance without any obligation to participate in the mutual liability,

9) pension funds domiciled in Greenland,

- 10) other associations domiciled in Greenland whose objective is to receive deposits from their members and to invest such deposits in securities,
- 11) credit unions domiciled in Greenland,
- 12) associations, corporate bodies, foundations, trusts and self-governing institutions domiciled in Greenland which run hotel or catering business. The tax liability applies only to income from hotel or catering business and gains or losses from sale, disposal or surrender of assets which are or have been connected to hotel or catering business.
- 13) funds, foundations, trusts and self-governing institutions domiciled in Greenland and
- 14) other associations and cooperatives domiciled in Greenland which have income from business activities.

(2) The tax liability for associations, etc. listed in subsection (1), para. 14 only applies to the income of such from business activities. Business income is income from trade or other business activities, including income from operation, leasing or letting of real property. In the event that an association, etc. has been given a right to a share in the profits of a business activity that is not operated by the association itself, the resulting income is also categorised as business income. Profits which an association, etc. generates from supplies to members are not deemed as generated by business activities.

**Section 2.-**(1) The following are subject to tax as non-residents: individuals, corporate forms, funds, associations, etc. specified in section 1(1), paras. 3-14 and deceased estates administered outside Greenland not falling within the scope of section 1(1) which:

- 1) receive any form of payment for work services performed in Greenland or on board ships or aircrafts registered in Greenland unless the work is performed during a stay which does not exceed 60 consecutive days and the individual in question remains employed by an employer who is not resident in Greenland,
- 2) receive any form of payment for work services performed in Greenland after termination of employment, including consideration for entering into a non-competition clause. It is irrelevant that the settlement and/or amount of payment in question is determined by court ruling, court settlement, arbitration or similar,
- 3) receive salary, wages or similar from a Greenland employer where relocation to Greenland is briefly delayed due to moving household effects, traffic conditions or similar,
- 4) receive salary, wages, etc. from a state employer in Greenland where relocation to Greenland is briefly delayed due to short course participation,
- 5) receive a student's grant, salary, etc. during studies or education, etc. from sources in Greenland,
- 6) receive income for activities carried out in Greenland as a professional performer, athlete or similar, including cases where the income does not accrue to the performer or sportsman himself but to another person, etc.,



- 7) receive remuneration of the category referred to in section 75(1), para. 2 for membership of or assistance to boards of directors, committees, commissions, councils, etc. which are domiciled in Greenland,
- 8) receive income from Greenland which is A-income pursuant to section 75(2), para. 1,
- 9) receive dividend from a public or private limited company or cooperative society, etc. which is registered as domiciled in Greenland,
- 10) carry out business with a permanent establishment in Greenland or participate in business activities with a permanent establishment in Greenland or are otherwise entitled to a share in the revenue, profits, etc. of such business,
- 11) carry out professional services from a fixed place of business in Greenland or in order to provide such services remain in Greenland for at least 90 consecutive days, or participate in such business or are otherwise entitled to a share in the revenue, profits, etc. from such business,
- 12) carry out shipping or air transport operations in Greenland territory or regular traffic between a location on Greenlandic territory and a location outside Greenland, or participate in such business or are otherwise entitled to a share in the revenue, profits, etc. of such business,
- 13) receive royalties from a source in Greenland,
- 14) receive income from hiring out or leasing out business operations in Greenland,
- 15) own real property in Greenland or receive income from such in Greenland, or
- 16) receive income as beneficiary in a deceased estate administered in Greenland.

(2) The tax liability under subsection (1) only covers the income and income bases specified therein, and expenses are only deductible to the extent they relate to such income or income bases. Individuals subject to tax under subsection (1), para. 1 are entitled to a deduction of 10 percent of the remuneration up to an annual maximum amount specified by the Landsting (Parliament). The annual deduction referred to in the second sentence is determined by a Landsting Assembly in the first half of the year prior to the calendar year in question.

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

Apart from types that are not included in section 1 or 2, section 3 of the Tax Income Law provides the types that are not considered tax residents.

**Section 3.**-(1) The following are exempt from tax liability:

- 1) The king and the king's spouse and members of the royal house who are children of Danish kings, or for whom apanage have been specified under section 11 of the Constitutional Act of Denmark (grundlovens), as well as their spouses. This also applies to the deceased estates of such.
- 2) the Greenland Self Rule Government (Selvstyre), municipalities, the state and state enterprises and institutions.

3) Diplomatic representatives of foreign states, their staff, their family members and personnel and private servants who are in Greenland will be taxed in accordance with the provisions of the Vienna Convention on Diplomatic Relations.

4) Consular representatives of foreign states, their staff, their family members and personnel who are in Greenland will be taxed in accordance with the provisions of the Vienna Convention on Consular Relations.

5) Recognized religious communities and religious institutions set up in connection hereto or to the state church.

6) Educational, social and cultural institutions that are independent non-profit institutions whose revenues can be used only for the purposes of the institution.

7) Persons and enterprises, etc., covered by Article VII of the Agreement pursuant to the North Atlantic Treaty between the government of the Kingdom of Denmark and the government of the United States of America concerning the defence of Greenland.

8) Associations, corporate bodies, foundations, trusts and self-governing institutions domiciled in Greenland which run catering business in sports halls.

(2) Funds, associations, etc. taxable according to section 1(1), paras. 13 and 14, where the statutory objective of the fund, association, etc. is charitable or non-profit may be fully or partially exempted from taxation. The decision to this effect is made by the Landsstyre.

(3) The taxation of companies and enterprises granted an exploitation licence under The Act on mineral resources and mineral resource activities will be waived to the extent this follows from the licence awarded to the licence-holder.

#### **Section IV - Contact point for further information**

Please use the following contact points for further information:

Mickael Storm Sonn International Relations E-mail: <a href="mailto:mssso@nanoq.gl">mssso@nanoq.gl</a> Phone: (+299) 34 65 29	Birthe Tindbæk Audit - Head of office E-mail: <a href="mailto:btin@nanoq.gl">btin@nanoq.gl</a> Phone: (+299) 34 59 28	Kim Neumann Nielsen Head of Tax Agency E-mail: <a href="mailto:knn@nanoq.gl">knn@nanoq.gl</a> Phone: (+299) 34 65 31
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## **Greenland - Information on Tax Identification Numbers**

### **Section I – TIN Description**

In Greenland the TIN equals the CPR number for all natural persons and equals the GER number for all non-natural persons/companies etc.

The CPR number is a Danish system and is issued after the rules in the Civil Registration System Act by the Central Registration Office.

All residents in Greenland or Denmark gets a CPR number that is used for almost all communication with public authorities and therefore also in tax matters.

The CPR number is also issued for all non-residents in Greenland but where the Greenlandic Tax Administration finds the person is taxable to Greenland.

The CPR number is a unique number for one person and is not renewed.

The GER number for non-natural persons and legal entities is issued according to different tax- and excise laws. The GER number is administrated by Skattestyrelsen (The Greenlandic Customs and Tax Administration) placed under the Greenlandic Ministry of Finance.

### **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**

For natural persons the format of the TIN is a 10 digits structure. From the left it is constructed in the following way:

the digits in the positions 1-2 indicate the day of birth of the person;

the digits in the positions 3-4 indicate the months of birth of the person;

the digits in the positions 5-6 indicate the year of the birth of the person, without indicating the century;

the digits in the positions 7-10 form a serial number. These digits are often separated from the preceding digits by a hyphen between the 6th and 7th digits.

For non-natural persons and legal entities the format of the TIN is an 8 digits structure.

### **Section III – Where to find TINs**

For natural persons the CPR number (TIN number) appears on official identification documents; passport, residence certificate and driving license.

The non-natural person or company will receive a GER registration certificate mentioning the GER number.

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

Further information on CPR numbers (TIN) for natural persons can be found at:

<http://www.cpr.dk/>

Further information on GER numbers can be found at:

<http://aka.gl/da/Virksomhed/GER>

The EU TIN on Europa portal can provide a verification tool which allows checking the CPR syntax (i.e. algorithm) and the TIN structure. The online check module does not confirm the identity of a person or the existence of the TIN.

The information published on the TIN on Europa and all the pages dedicated to TIN and the use of the TIN online check module provided on this European TIN Portal, of which it constitutes an integral part, are subject to a disclaimer, a copyright notice and rules relating to the protection of personal data and privacy, which are available under the legal notice page.

### **Section V – Contact point for further information**

Please use the following contact points for further information:

Mickael Storm Sonn International Relations E-mail: <a href="mailto:mssso@nanoq.gl">mssso@nanoq.gl</a> Phone: (+299) 34 65 29	Birthe Tindbæk Audit - Head of office E-mail: <a href="mailto:btin@nanoq.gl">btin@nanoq.gl</a> Phone: (+299) 34 59 28	Kim Neumann Nielsen Head of Tax Agency E-mail: <a href="mailto:knn@nanoq.gl">knn@nanoq.gl</a> Phone: (+299) 34 65 31
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