

# 冰岛税收居民身份认定规则

## 一、个人

在冰岛境内停留 6 个月以上的个人视为冰岛税收居民。除非个人可以提供其承担其他税收辖区纳税义务的证明，否则在其离开冰岛后的三年内仍须承担冰岛全部无限纳税义务。

另外，在注册于冰岛的飞机或船舶上于 12 个月内工作超过 183 天的个人，也须承担纳税义务。

所得税法第 1 条规定了须根据居民身份承担全部无限纳税义务的个人。

## 二、实体

在冰岛境内注册成立，或者根据公司章程规定其总部位于冰岛境内，或者实际管理机构所在地位于冰岛境内的实体视为冰岛税收居民。

实际管理机构所在地是指个人对公司的控制、发展方向、营运或管理进行决策的所在地，以及相关上述活动的实施地。

冰岛最常见的税收居民实体包括：

- 注册的私有或上市公司
- 合伙企业

所得税法第 2 条规定了须根据居民身份承担全部无限纳税义务的实体。

### 三、不视为税收居民的实体

就 CRS 报告目的而言，税收透明体也是应报告的实体。

### 四、联系方式

更多相关信息，请联系

Directorate of Internal Revenue

Laugavegur 166

150 Reykjavik

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Tel: +354 442-1000

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# 冰岛纳税人识别号编码规则

## 一、纳税人识别号介绍

冰岛的身份证号码作为纳税人识别号使用。该号码对于个人和实体来说都是唯一的，纳税人识别号的编码规则根据纳税人种类而不同。

[Register Iceland](#) 给个人发放纳税人识别号，[Fyrirtækjaskrá](#) 给实体发放纳税人识别号。

纳税人识别号适用于冰岛所有税种。

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

纳税人识别号由 10 位数字组成。

个人纳税人识别号的前六位为出生日期，格式为 DDMMYY；第七位和第八位是随机数字，第九位是校验码，第十位代表出生日期所在的世纪。纳税人识别号格式一般为：

XXXXXX-XXXX

$D_1D_2M_1M_2Y_1Y_2R_1R_2CM$

D=日，M=月，Y=年，R=随机，C=校验码，M=世纪

校验码运算公式为：

$$C = 11 - ((3xD_1 + 2xD_2 + 7xM_1 + 6xM_2 + 5xY_1 + 4xY_2 + 3xR_1 + 2xR_2) \bmod 11)$$

实体纳税人识别号的结构与个人类似，不同之处在于“出生日期”变为该实体的注册日期，并在第一个数字前增加数字“4”以避免与个人纳税人识别号重复。

### 三、如何找到纳税人识别号

纳税人识别号载于驾驶证、借记卡、银行对账单和纳税申报表。

实体的纳税人识别号可在 <https://www.rsk.is/fyrirtaekjaskra/> 上查询。

### 四、国内网站信息

更多信息，参见下列网站：

<https://www.rsk.is/fyrirtaekjaskra/>

<http://www.skra.is/english/english/>

### 五、联系方式

更多相关信息，请联系

Directorate of Internal Revenue

Laugavegur 166

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资料来源：

冰岛税收居民身份认定规则：

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

冰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/Iceland-TIN.pdf>

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

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

Individuals staying in Iceland for 6 months or longer are considered to be residents. Former residents remain subject to full and unlimited tax liability for three years after leaving the country, unless they prove that they have become subject to taxation in another country.

In addition all those who work on-board an airplane or a ship registered in Iceland, for more than 183 days in a 12 month period is considered tax liable.

Art. 1. of the Income Tax law stipulates which individuals bear a full and unlimited tax liability based on residency.

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

Legal entities are considered to be residents in Iceland if they are registered in Iceland, if their home, according to articles of association is in Iceland or if their place of effective management is in Iceland.

Place of effective management means where the individual or individuals who take or carry out the decisions regarding the entity's control, direction, operation or management, as well as those regarding the activities it performs, are situated.

Most common legal entities resident in Iceland;

- registered private and public companies, hlutafélag (hf.) and einkahlutafélag (ehf.)
- partnerships, sameignarfélag (sf.)

Art. 2. of the Income Tax law stipulates which entities bear a full and unlimited tax liability based on residency.

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

For CRS purposes tax transparent entities are included as reportable entities.

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

Further information can be obtained by contacting:

Directorate of Internal Revenue

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## **Iceland - Information on Tax Identification Numbers**

### **Section I – TIN Description**

The Icelandic Identification Number (kennitala) is used as a TIN in Iceland. This number is a unique number issued to both individuals and entities. The TIN has a special structure depending on the type of taxpayer.

[Register Iceland](#) issues the identification number for individuals and [Fyrirtækjaskrá](#) issues the identification number for entities.

TINs are used for all taxes in Iceland.

### **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**

The identification number (TIN) is composed of ten digits.

For individuals the first six of these digits are the individual's date of birth in the format DDMMYY. The seventh and eighth digits are random, the ninth is a check digit and the tenth indicates the century of the individual's birth. The TIN is often written with a hyphen following the sixth digit, e.g. xxxxxx-xxxx.

D1D2M1M2Y1Y2R1R2CM

D = day, M = Month, Y = year, R = random, C = checksum, M = millennium.

The check digit equations are:

$$C = 11 - ((3xD1 + 2xD2 + 7xM1 + 6xM2 + 5xY1 + 4xY2 + 3xR1 + 2xR2) \text{ mod } 11)$$

For entities the same formula is applied. Instead of the date of birth the initial registration date is used and then the number 4 is added to the first digit to make sure that there are no conflicts with individuals.

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

TINs can be found on driving licenses, debit cards, bank statements and tax returns. Online register of entity's TIN can be found here.

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

Further information can be found here:

<https://www.rsk.is/fyrirtaekjaskra/>

<http://www.skra.is/english/english/>

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

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