

# 斯洛伐克共和国税收居民身份认定规则

## 一、个人

根据修订后的个人所得税法第 595/2003 号第 2d 章节第 1 款的规定，承担无限纳税义务的个人纳税人（即税收居民个人）一般指在斯洛伐克共和国境内拥有永久性居住地址或者习惯性居住在斯洛伐克共和国境内的个人。上述“习惯性居住”指一个日历年度内在斯洛伐克境内连续或累计居住达到 183 天，上述天数包括开始居住的当天及居住期间的每一天。

根据个人所得税法第 2e 章节第 2 款的规定，个人仅由于教育或医疗目的在斯洛伐克共和国境内居住，或者由于雇佣履职需要而每日或定期进入斯洛伐克境内的，不视为斯洛伐克共和国税收居民。

斯洛伐克共和国财政部发布了确定本国税收居民相关纳税义务的指引。

纳税人可在财政部官网上找到该指引（仅提供斯洛伐克语版本）：

[https://www.financnasprava.sk/\\_img/pfsedit/Dokumenty\\_PFS/Profesionalna\\_zona/Dane/Metodicke\\_pokyny/Medzinarodne\\_zdanovanie/MP\\_k\\_rezidencii.pdf](https://www.financnasprava.sk/_img/pfsedit/Dokumenty_PFS/Profesionalna_zona/Dane/Metodicke_pokyny/Medzinarodne_zdanovanie/MP_k_rezidencii.pdf)

## 二、实体

根据个人所得税法第 2d 章节第 2 款的规定，承担无限纳税义务的实体纳税人（即税收居民实体）一般指实体所在地或者实际管理机构位于斯洛伐克共和国境内的法人实体。根据商业法的规定，“实体所在地”指在商业、贸易或根据其他相关法规定登记时的注册地址。“实际管理机构”所在地指实体实施核心管理工作和作出商业决策的机构所在地，即使该地址并非其商业登记地址。

斯洛伐克共和国财政部发布了确定本国税收居民纳税义务的指引。

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### 三、不视为税收居民的实体

根据个人所得税法案，以下几类实体（或合伙企业）视为税收上的透明体或部分透明体：

a) 合伙企业，上市公司根据个人所得税法第 12 和第 14 章节的规定不视为斯洛伐克共和国税收居民，即纳税义务由合伙人而非合伙企业本身承担。

b) 股份联合公司、有限合伙企业根据个人所得税法第 12、第 14 章节的规定视为部分透明体，即仅承担部分纳税

义务。根据个人所得税法第 14（5）章节的规定，税基的计算方式为实体收入减去分配给合伙人的税基，分配给合伙人的税基由合伙人自行承担纳税义务，剩下部分由合伙企业承担纳税义务。

#### **四、联系方式**

电子邮箱：[avi.biznstim@financnasprava.sk](mailto:avi.biznstim@financnasprava.sk)

# 斯洛伐克共和国纳税人识别号编码规则

## 一、纳税人识别号介绍

斯洛伐克共和国仅向开展商业活动和须向地方税务局登记注册的个人和实体发放纳税人识别号。纳税人识别号不发放给无需进行税务登记注册的公民，因此多数个人没有纳税人识别号。

根据现行法律的相关规定，纳税人识别号由财政机关根据注册流程批量发放。

纳税人使用纳税人识别号与税务机关进行相关涉税事项的沟通。

只有个人和实体可以申请注册纳税人识别号。

一旦纳税人完成注册，纳税人识别号将自动发放。

纳税人识别号都是唯一的。

一个税收居民不能同时拥有两个不同的纳税人识别号。

实体注销后重新注册，纳税人识别号不变。

纳税人识别号可用于所有涉税事项。

增值税注册号码由前缀“SK”和纳税人识别号组成。

如果个人没有纳税人识别号，则将其身份证号码（即与纳税人识别号具有同等效力的号码）作为纳税人识别号用于CRS信息的报送。

## 二、纳税人识别号编码规则

格式	编码规则	备注
9999999999	10 位数字	-
999999/999 (9)	9 位或 10 位数字	为了便于信息系统处理, 计算机输入时连续输入数字, 没有分隔符。

纳税人识别号由财政机关发放, 不包含任何个人信息, 由 10 位数字组成。

如果自然人没有纳税人识别号, 则使用其身份证号码。

身份证号码包含 10 位数字 【C1 C2 C3 C4 C5 C6 C7 C8 C9 C10】

C1、C2 分别为从 0 到 9 的数字

C3、C4 为从 01 到 12 或者从 51 到 62 的数字

C5、C6 为从 01 到 31 的数字

C7、C8、C9 分别为从 0 到 9 的数字

C10 为从 0 到 9 的数字

特例: 如果 C1、C2 数字小于 54, 则可能没有 C10。

### 三、如何找到纳税人识别号

财政机关发放的注册证明中包含纳税人识别号。

提交到财政机关的所有文件必须载有纳税人识别号。

纳税人识别号也载于收银记录或收据上。

根据增值税法案第 222/2004 条的规定，每张发票上必须载有纳税人识别号。

身份证明文件样本：

自 2003 年 9 月 1 日起发放的身份证



自 2008 年 7 月 1 日起发放的身份证



自 2015 年 3 月 1 日起发放的身份证







**资料来源：**

斯洛伐克共和国税收居民身份认定规则：

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

斯洛伐克共和国纳税人识别号编码规则：

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

## **Slovak Republic - Information on residency for tax purposes**

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

Pursuant to the § 2 d) point 1 of the Income Tax Act No. 595/2003 Coll. as later amended (later only "Income Tax Act ") taxpayer with unlimited tax liability (tax resident) is a natural person with a permanent address in the Slovak Republic or a person that habitually stays in the territory Slovak Republic. A person habitually stays in the territory of the Slovak Republic, if he/she spends here at least 183 days in the calendar year, continually or within several periods. Every spent day of the stay (also commenced day of the stay) is included into this period.

Pursuant to the § 2 e) point 2 of the Income Tax Act a natural person is not considered to be a taxpayer with unlimited tax liability (tax resident) if he/she habitually stays in the territory of the Slovak Republic only for the purposes of studies or medication treatment or if a natural person crosses the border into the Slovak Republic daily or in the agreed time periods only for the purposes of performance of the employment which source is in the territory of the Slovak Republic.

Financial Directorate of the Slovak Republic published a guidance note on determination of the extent of the tax liability in the Slovak Republic (tax residence status).

Taxpayers can find this note on the official website of the Slovak financial administration (in Slovak language only):

[https://www.financnasprava.sk/ img/pfsedit/Dokumenty\\_PFS/Profesionalna\\_zona/Dane/Metodicke\\_pokyny/Medzinarodne\\_zdanovanie/MP\\_k\\_rezidencii.pdf](https://www.financnasprava.sk/ img/pfsedit/Dokumenty_PFS/Profesionalna_zona/Dane/Metodicke_pokyny/Medzinarodne_zdanovanie/MP_k_rezidencii.pdf)

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

Pursuant to the § 2 d) point 2 of the Income Tax Act taxpayer with unlimited tax liability (tax resident) is a legal person with a seat or a place of effective management in the territory Slovak Republic. The seat is according to the Commercial Code the address that is as the seat or place of business registered in the commercial register or in the trade register or in other recordings determined by particular law. The place of effective management is a place where key management and commercial decisions of statutory and supervisory bodies of a legal person are made, even if this address is not registered in the commercial register.

Financial Directorate of the Slovak Republic published a guidance note on determination of the extent of the tax liability in the Slovak Republic (tax residence status).

Taxpayers can find this note on the official website of the Slovak financial

administration (in Slovak language only):

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

Pursuant to the Income Tax Act there are following types of entities (partnerships) that are considered to be transparent or partially transparent:

- a) verejná obchodná spoločnosť (partnership, public company limited) - Income Tax Act (§ 12 and § 14) does not treat this entity as a taxable person, e.g. the taxable persons are the partners rather than the partnership itself,
- b) komanditná spoločnosť (societe de commandite, partnership limited) – Income Tax Act (§ 12 and § 14) treats this entity as a hybrid company e.g. as a taxable person only partially. According to the § 14 (5) of the Income Tax Act the tax base is determined for the company as a whole. From the assessed tax base is deducted a tax base allocated to partners (komplementári). Such allocated tax base is taxed by these partners (komplementári) themselves. The rest (the tax base allocated to the specific partners – komanditisti) is taxed by the partnership itself.

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

[avi.biznistim@financnasprava.sk](mailto:avi.biznistim@financnasprava.sk)

## Slovak - Republic – Information on Tax Identification Numbers

### Section I – TIN Description

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.

Pursuant legislation in force Financial Administration assigns TIN to a taxpayer within a registration procedure.

Taxpayer uses TIN during communication with relevant tax administrator.

Only natural persons and legal entities can be registered.

TIN is automatically assigned once a taxpayer is recorded in register of taxpayers.

It is not possible to assign the same TIN for different taxpayers.

It is not possible to assign two different TINs to the same taxpayer.

Even if registration follows deregistration the taxpayer is assigned with the same TIN.

TIN is used for all purposes related to taxes.

As regards VAT registration: The number consists of prefix “SK” and TIN.

If natural person does not have a TIN then a unique birth identification number (TIN-like number) is used as a TIN for purposes of automatic exchange of information.

### Section II – TIN Structure

<i>Format</i>	<i>Explanation</i>	<i>Comment</i>
9999999999	10 digits	-
999999/999(9)	9 or 10 digits	For the purpose of IT processing, the TIN should be written as a single block, without any slash sign.

TIN assigned by Financial Administration does not consist of any personal data of natural person. TIN consists of 10 digits.

If natural person does not have a TIN then a unique birth identification number is used for tax purposes.

Birth identification number consists of 10 digits [C1 C2 C3 C4 C5 C6 C7 C8 C9 C10].

C1, C2 represent digits in the range 0...9.

C3, C4 represent digits in the range 01...12 or in range 51...62.

C5, C6 represent digits in the range 01...31.

C7, C8, C9 represent digits in the range 0...9.

C10 represents digit in the range 0...9.

Exception: If the number consisting of the digits C1, C2 is lower than 54, C10 might not be present

### 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 identification 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)



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



