

# Apply for a business identification number (W-IdNr.)

If you start a business activity, you will be given a business identification number (W-IdNr.).

## **Competent Department**

• Bundeszentralamt für Steuern (BZSt)

### **Basic information**

In future, the Federal Central Tax Office (BZSt) will assign a business identification number (W-IdNr.) to every business entity in addition to the tax identification number (IdNr.).

Tax authorities will thus be able to correctly assign economically active legal entities to the natural persons acting in each case.

The W-IdNr. will consist of the letters 'DE' and 9 digits and thus correspond in its form to the VAT identification number (USt-IdNr.).

The BZSt will issue a W-IdNr. at the request of the competent tax authority and inform you without you having to submit an application.

# Requirements

The business identification number (W-IdNr.) is issued to

- natural persons who are economically active
- · legal entities
- · associations of persons

#### What documents do I need?

No documents required.

# **Procedure**

The W-IdNr. is assigned automatically by the Federal Central Tax Office. For newly established companies, you will receive the number as part of the tax registration

procedure, while existing companies will receive the number in stages until probably 2026. The initial allocation started on November 1, 2024. No separate application is required.

The Federal Central Tax Office (BZSt) will issue a business identification number (W-IdNr.) at the request of the competent tax authority and inform you; you do not need to submit an application yourself.

## **Legal bases**

• § 139c Abgabenordnung (AO)

What deadlines must be paid attention to?

None.

How long does it take to process

None.

What are the costs?

gebührenfrei