

Economic Identification Number

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Competent Department

- [Bundeszentralamt für Steuern](#)
- [Bei Fragen zur\(persönlichen\) steuerlichen Identifikationsnummer -
Hauptsitz Bonn-Beuel](#)

Basic information

The Federal Central Tax Office (BZSt) has the task of assigning each citizen an identification feature. This is to be indicated in declarations and notifications to the tax authorities, among other things. Natural persons receive an identification number (§ 139b AO), economically active persons a business identification number (§ 139c AO).

The identification number was introduced in 2008, the introduction of the Economic Identification Number is still pending.

The date of allocation is determined by statutory order, as a time lead time for the creation of the organisational and technical prerequisites must be taken into account.

Economically active persons are according to § 139a Abs. 3 AO:

- natural persons who are economically active,
- legal entities and
- Associations of persons.

Therefore, sole traders and freelancers receive a W-IdNr. in addition to their IdNr., so that the operational area is clearly and unambiguously separated from the private sphere.

In addition, the W-IdNr. will take over the function of the sales tax identification number - VAT-IdNr. (see §§ 27a, 18e Umsatzsteuergesetz - UStG). The W-IdNr. will consist of the letters 'DE' and 9 digits. Its format thus corresponds to that of the VAT ID. Therefore, VAT IDs already issued can continue to be used as W IDs.

Appropriate information will be made available in due course before the introduction of the system by means of public relations work.

Requirements

Operation of a commercial enterprise

Procedure

The W-IdNr will be issued at the request of the company as soon as it is introduced

Legal bases

- [§ 139c Abgabenordnung](#)