# COMMON REPORTING STANDARD



# TAX IDENTIFICATION NUMBERS LEAFLET

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# TAX IDENTIFICATION NUMBERS

This document provides an overview of domestic rules in the countries listed below governing the issuance, structure, use and validity of Tax Identification Numbers ("TIN") or their functional equivalents. It is split into two sections:



Countries that have already published the information on the OECD portal and can be accessed by clicking on the name of the country below







# Andorra



# **TIN** description

### For individuals

 The TIN is called NRT (Número de Registre Tributari).

### For entities

Cf. individuals.

### **TIN** structure

### For individuals

- The TIN consists of 8 characters (format: L-999999-L)
  - ✓ The first character can be "E" (non resident) or "F" (resident).
  - ✓ The 6 digits correspond to the NIA number (*Número d'Identificació Administrativa*).
  - ✓ The last character is a control letter.

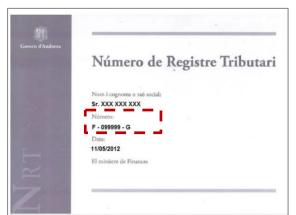
### For entities

- The TIN consists of 8 characters (format: L-999999-L)
  - ✓ The first character can vary depending on the entity type.

### **How to find TIN?**

### For individuals

 The NRT can be found in the tax identification card (issued by the Tax and Borders Department).



# For entities

Cf. individuals.

## **Useful links and contacts**

### For further information

- https://www.bopa.ad/bopa/027013/Documents/g a27013015.pdf
- <a href="http://www.impostos.ad/images/stories/docs/NR]">http://www.impostos.ad/images/stories/docs/NR</a>
   T Passama.pdf

### Contact point

impostos@govern.ad



# **Argentina**



# **TIN** description

### For individuals

 The TIN is called C.U.I.T (Clave Única de Identificación Tributaria) and is issued by the Federal Administration of Public Revenue.

### For entities

 The TIN is called C.U.I.T (Clave Única de Identificación Tributaria) and is issued by the Federal Administration of Public Revenue.

### **TIN** structure

### For individuals

- The CUIT consists of 11 digits.
  - ✓ The first 2 digits indicate the type of person: 20 for men; 27 for women; 23, 24, 25 or 26 for both (in case there is an identical CUIT).
  - ✓ The next 8 digits are the ID (DNI) number.
  - ✓ The last digit is randomly assigned.

### For entities

- The CUIT consists of 11 digits.
  - ✓ The first 2 digits indicate the type of person: 30 or 33 for entities.
  - ✓ The next 8 digits are assigned by the AFIP.
  - ✓ The last digit is randomly assigned.

### **How to find TIN?**

### For individuals

- Once the CUIT assigned, any person may enter the AFIP's website and see the Proofs of Registration or Registration of Monotributo of any of the registered taxpayers.
- Acknowledgement of registration (model):



### For entities

Cf. individuals.

# **Useful links and contacts**

### For further information

- http://www.afip.gob.ar/genericos/guiaDeTramite s/guia/documentos/PasoaPasoConstanciasporIn ternet.pdf
- <a href="http://www.afip.gov.ar/genericos/guiaDeTramites/consulta-show.aspx?id=1699">http://www.afip.gov.ar/genericos/guiaDeTramites/consulta-show.aspx?id=1699</a>
- http://www.afip.gov.ar/genericos/guiaDeTramite s/consulta\_show.aspx?id=809
- https://seti.afip.gob.ar/padron-puc-constanciainternet/ConsultaConstanciaAction.do

- CPA Diana Guterman, Competent Authority Federal Administration of Public Revenue
- dguterman@afip.gob.ar
- fiscalidadinternacional@afip.gob.ar
- **+54 11 4347-2818/9**
- **+54 11 4347- 3385**
- Domicile: Hipólito Yrigoyen 370 2º piso, oficina 2758 - CP 1086 – Buenos Aires, Argentina



# Aruba



# **TIN** description

### For individuals

A TIN (in Dutch called "persoonsnummer") is allocated to a natural person or entity if the person or entity requests this at the Tax Department. For all types of taxes for which a person or entity may be classified as taxable, the same TIN is used.

### For entities

Cf. Individuals.

### **TIN** structure

### For individuals

The TIN consists of 8 digits.

### For entities

■ The TIN consists of 8 digits.

## **How to find TIN?**

### For individuals

 TIN is only available for the tax payer upon request and is listed on tax returns, tax assessments, decisions of the tax inspector, notifications and embargos.

### For entities

Cf. individuals.

## **Useful links and contacts**

### For further information

### For individuals

http://www.impuesto.aw/Particulier/Uwgegevens/Aanvragenpersoonsnummer/tabid/156/Default.aspx.

### For entities

http://www.impuesto.aw/Zakelijk/Ondernemerschap/Startendeondernemer/Waarmoetuuwonderneminallemaalaanmelden/tabid/317/Default.aspx.

### **Contact point**

 Department of Taxes Camacuri 2 Oranjestad Aruba

Phone number: 00297-5227423



# Australia



# **TIN** description

### For individuals

 The TIN is called the Tax File Number (TFN) and is issued by the ATO (Australian Taxation Office).

### For entities

- The TFN is also used for entities (companies, trusts, partnerships, and superannuation funds).
- The ABN is a single identifier for all business dealings with the ATO and for dealings with other government departments and agencies.

### **TIN** structure

### For individuals

 The TFN consists of 8 or 9 digits compiled using a check digit algorithm (format: 999 999 999).

### For entities

- The TFN consists of 8 or 9 digits compiled using a check digit algorithm (format: 999 999 999).
- The ABN consists of 11 digits formed from a 9 digit unique identifier and 2 prefix check digits (format: 99 999 999 999).

### How to find TIN?

### For individuals

 A TFN may be found on employment payment summaries, share statements, health insurance documentation, and superannuation statements.

### For entities

 The TFN or ABN may also be used as a reference on certain ATO correspondence and assessments (see sample below).



 Entities with an ABN are identified on the publicly available <u>Australian Business Register</u> (<u>ABR</u>) which can be consulted through the <u>ABN</u> Lookup tool.

# **Useful links and contacts**

### For further information

### For individuals

For more information on the TFN for individuals:
https://www.ato.gov.au/individuals/tax-file-

https://www.ato.gov.au/individuals/tax-file-number/

### For entities

- For more information on the TFN for entities: <a href="https://www.ato.gov.au/business/registration/work-out-which-registrations-you-need/">https://www.ato.gov.au/business/registration/work-out-which-registrations-you-need/</a>
- For more information regarding ABNs please visit <a href="https://abr.gov.au/">https://abr.gov.au/</a> and search for 'QC 182'.

### **Contact point**

 The following website contains information about contacting the ATO in relation to TINs and other questions: <a href="https://www.ato.gov.au/About-ATO/About-us/Contact-us/">https://www.ato.gov.au/About-ATO/About-us/Contact-us/</a>



# **Austria**



### For individuals

The TIN for individuals is issued by Local Tax Offices to the taxpayers having their residence in their areas of competence. The TIN is only issued to individuals liable to tax.

### For entities

Not provided.

### **TIN structure**

### For individuals

 The TIN consists of 9 digits (format: 99-999/9999).

### For entities

 The TIN consists of 9 digits (format: 99-999/9999).

### **How to find TIN?**

### For individuals

 TIN numbers can be found on tax assessments in the right upper corner on the first page. Other documentation is possible (except official identification documents).



### For entities

Not provided.

# **Useful links and contacts**

### For further information:

https://www.bmf.gv.at/Steuern/ start.htm

### **Contact point**

 E-mail: <u>Post.v-2@bmf.gv.at</u> (IT Department of the Federal Ministry of Finance).



# Azerbaijan



# **TIN** description

### For individuals

- The TIN is issued by the Ministry of Taxes. It is not issued to individuals who are not engaged in entrepreneurial activities and/or should not be registered as taxpayer according to legislation.
- If TIN cannot be determined or issued, all individuals have a PIN (Personal Identification Number).

### For entities

The TIN is issued by the Ministry of Taxes to each taxpayer for all taxes.

### **TIN** structure

### For individuals

- The TIN consists of **10 digits** (format: 999999999). For individuals, the last digit is always number 2.
- The PIN is composed of 7 characters (format: 9XXX9X).

### For entities

The TIN consists of 10 digits (format: 9999999999). For entities, the last digit is always number 1.

### **How to find TIN?**

### For individuals

The TIN can be found on the following document:



• The PIN can be found:

### **Passport**



#### **ID Card**



### For entities

Cf. individuals: TIN.

### **Useful links and contacts**

### For further information

 https://www.etaxes.gov.az/ebyn/payerOrVoenChecker.jsp

- Elkhan Ahmadzada or Samir Gahramanov
   Department for Control on Execution of Bilateral
   and Multilateral Agreements
   Ministry of Taxes of the Republic of Azerbaijan
- Phone number: +994 124 038 015 / +994 124 038 052
- E-mail: <u>elxan.ahmedzade@taxes.gov.az</u>
   <u>samir.qahramanov@taxes.gov.az</u>



# Bahrain



Bahrain <u>does not issue tax identification numbers (TINs)</u> or equivalent identifiers neither for individuals nor for entities.



# Belgium



# **TIN** description

### For individuals

The TIN for individuals is called the "Numéro National (NN)".

### For entities

 The TIN for entities corresponds to the "business number" - "numéro d'entreprise" -"Belgische ondernemingsnummer"

### **TIN** structure

### For individuals

The TIN consists of 11 digits.

### For entities

The TIN consists of 10 digits.

### How to find TIN?

### For individuals

Official identity card (back side) only for Belgians citizens:



 Social Security Card, Residence card & car register certificate for foreign residents:



### For entities

Not provided.

# **Useful links and contacts**

### For further information

 All the available information can be found on the "TIN on Europa" Portal at the following address: <a href="https://ec.europa.eu/taxation\_customs/tin/tinByC">https://ec.europa.eu/taxation\_customs/tin/tinByC</a>
 ountry.html?locale=en

### **Contact point**

 ESS - DR2 - Impôts sur les revenus -International - North Galaxy - Bd du Roi Albert II, 33, bte 22, 1030 Bruxelles - Belgium.



# Belize



# **TIN** description

### For individuals

 The TIN is automatically generated by SIGTAS (Belize's domestic tax administration software) when a taxpayer is registered (individual or entity).

### For entities

Cf. individuals.

### **TIN** structure

### For individuals

- The TIN consists of 6 digits.
- This unique number can be completed by 2 additional digits (10, 13 or 66) to indicate the different tax types on which one taxpayer can be subject.

### For entities

Cf. individuals.

# **How to find TIN?**

### For individuals

 The TIN is located only on tax forms and located in the top right corner of such return forms.

### For entities

Cf. individuals.

# **Useful links and contacts**

### For further information

Not provided.

- kent.clare@itx.gov.bz
- Ann.cayetano@itx.gov.bz
- denise.staine@itx.gov.bz



# Bermuda



Bermuda <u>does not issue tax identification numbers</u>
(TINs) or equivalent identifiers neither for individuals nor for entities.



# Brazil



# **TIN** description

### For individuals

 The TIN is called "Cadastro de Pessoas Físicas – CPF" and is attributed to both national and residents by the Federal Revenue of Brazil (RFB).

### For entities

 The TIN is called "Cadastro Nacional da Pessoa Jurídica - CNPJ" and is attributed to entities (including companies, partnerships and foundations) by the Federal Revenue of Brazil (RFB).

### **TIN structure**

### For individuals

 It consists of 11 digits (the 2 last numbers are the result of an arithmetic operation on the 9 previous ones).

### For entities

- It consists of 14 digits formatted as follows: XX.XXX.XXX/XXXX-XX.
- The first eight digits identify the company, the four digits after the slash identify the branch or subsidiary and the last 2 are the result of an arithmetic operation on the previous ones.

## **How to find TIN?**

### For individuals

 CPF, identity card, driver license, Professional Identity Cards (i.e. Bar Association).









### For entities

Not provided.

## **Useful links and contacts**

### For further information

### For individuals (CPF)

 http://www.receita.fazenda.gov.br/PessoaFisica/ CPF/CadastroPf.htm

### For entities (CNPJ)

 http://www.receita.fazenda.gov.br/PessoaJuridic a/CNPJ/ConsulSitCadastralCNPJ.htm

- Genevieve Castello Branco
- E-mail: genevieve.branco@receita.fazenda.gov.br
- Phone: (55 61) 3412-4847



# Brunei Darussalami

Please note that Brunei Darussalam is on the French list of non cooperative territories and States. As a consequence, transactions from France with this country are subject to a punitive tax regime.

# **TIN** description

### For individuals

- The TIN equivalent is the NRIC number.
- It is attributed to:
  - ✓ Brunei Darussalam Citizens and Permanent Residents aged 12 years or above
  - ✓ Temporary Residents with immigration passes of 3 months or above, and aged 12 vears or above

### For entities

- The TIN equivalent is a standard registration number, that is attributed to:
  - √ Sole-Proprietorships or Partnerships
  - ✓ Private Limited Companies and Public Companies
  - ✓ Foreign Branch of companies

### TIN structure

### For individuals

The NRIC number consists in 8 digits (format: 99-999999)

### For entities

- The structure of the standard registration number depends of the entity type:
  - ✓ **Sole-proprietorships**: 9 characters (format: P99999999)
  - ✓ **Private Limited Companies**: 10 characters (format: RC99999999)
  - ✓ Foreign Branch Companies: 11 characters (format: RFC99999999)

### How to find TIN?

### For individuals

The TIN equivalent is printed on the NRIC:



# For entities

- The registration numbers can be found on:
  - ✓ Certificate of Registration and Business Extract (Profile) for Sole-proprietorships and Partnerships
  - ✓ Certificate of Incorporation and Company Extract (Profile) for Private Limited Companies. Public Companies and Registered Foreign Branch.

# Useful links and contacts

### For further information:

- For individuals: no hyperlink is available
- For entities:
  - ✓ For private limited companies/public companies/registered foreign companies
  - ✓ For Sole-proprietorship/partnership

### **Contact point**

- Mohammad Noorul Aiman bin Haii Jaman (Mr) Senior Finance Officer Email: aiman.jaman@mof.gov.bn
- Norul Adibah Abdullah (Ms) Finance Officer Email: adibah.abdullah@mof.gov.bn
- Hj Muhammad Bukhari bin Hj Abd Rajid (Mr) Finance Officer Email: bukhari.rajid@mof.gov.bn

#### Address:

Revenue Division

Level 1, Island Block - Ministry of Finance -Commonwealth Drive BB3910 Brunei Darussalam

**Telephone:** +673 2383933 / +673 2380651

Fax: +673 2383932



# Bulgaria



# **TIN** description

### For individuals

- The TIN is called "Unified Civil Number" (UCN)" for Bulgarian citizens.
- The TIN is called "Personal Number of a Foreigner" for foreign citizens who receive permission for long-term or permanent residence in Bulgaria.
- For other foreign citizens resident for tax purposes in Bulgaria, the TIN is the official number.

### For entities

 3 possible TINs: "Unified Identification Code", UIC assigned only to branches of resident companies and an official number from NRA's register.

### **TIN structure**

### For individuals

The TIN consists of 10 digits.

### For entities

- The UIC consists of 9 digits.
- The UIC assigned only to branches of resident companies consists of 13 digits.
- The official number from NRA's register consists of 10 digits (1st three digits are 307).

### How to find TIN?

### For individuals

 The TIN is in the passport, the identity card or the driving license.



### For entities

 The UIC is in the official certificates issued by the National Revenue Agency or Registry Agency.

# **Useful links and contacts**

### For further information:

<a href="https://ec.europa.eu/taxation\_customs/tin/tinByC">https://ec.europa.eu/taxation\_customs/tin/tinByC</a>
 ountry.html

### **Contact point**

 Tax Treaties Directorate - National Revenue Agency - 52 Dondukov Blvd., 1000 Sofia, Bulgaria.



# Canada



# **TIN** description

### For individuals

 The TIN is called the Social Insurance Number (SIN) for individuals resident in Canada.

### For entities

- For entities and partnerships, the TIN is called the Business Number (BN).
- For trusts, the TIN is called the Trust Account Number (TAN).
- These numbers are issued by the CRA (Canada Revenue Agency).

### **TIN** structure

### For individuals

The SIN consists of 9 digits.

### For entities

- For entities and partnerships, the BN consists of 15 characters (format: 999999999LL9999)
- For trusts, the Trust Account Number consists of 9 characters: letter T followed by 8 digits (format: T99999999)

### How to find TIN?

#### For individuals

 SINs can be found on the front page of an individual Canadian tax return and on notices of assessment issued by the CRA.



### For entities

 BNs and Trust Account Numbers can be found on the front page of an entity / trust's Canadian tax return and on notices of assessment issued by the CRA.

## **Useful links and contacts**

### For further information

## For individuals (SIN)

 https://www.canada.ca/en/employment-socialdevelopment/services/sin.html

### For entities (BN and TAN)

- Information on BN: <a href="https://www.canada.ca/en/services/taxes/busine">https://www.canada.ca/en/services/taxes/busine</a> ss-number.html
- Information on Trust Account Number: <a href="https://www.canada.ca/en/revenue-agency/services/tax/trust-administrators/application-a-trust-account-number.html">https://www.canada.ca/en/revenue-agency/services/tax/trust-administrators/application-a-trust-account-number.html</a>

### **Contact point**

### For individuals (SIN)

 Service Canada - Social Insurance Registration Office PO Box 7000 Bathurst NB E2A 4T1 CANADA.

### For entities (BN and TAN)

 International and Ottawa Tax Services Office -Canada Revenue Agency (CRA) - Post Office Box 9769, Station T Ottawa ON K1G 3Y4 CANADA.



# Cayman Islands



The Cayman Islands <u>do not issue tax identification</u> <u>numbers (TINs)</u> or equivalent identifiers neither for individuals nor for entities.



# Chile



# **TIN** description

### For individuals

The TIN for individuals corresponds to the National Identity Number.

### For entities

 The TIN for entities is provided at their registration in the Rol Unico Tributario (RUT or TIN Registry).

### **TIN** structure

### For individuals

• The TIN consists of **9 characters** (format: 99.999.999.9 or 99.999.99.K).

### For entities

• The TIN consists of **9 characters** (format: 99.999.999.9 or 99.999.999.K).

# **How to find TIN?**

### For individuals

 The TIN can be found in the National Identity Card , driver's license, deeds, contracts, invoices, import and export documents.

### For entities

Cf. individuals.

## Useful links and contacts

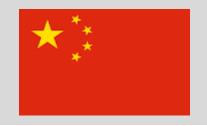
### For further information:

- TIN information: <a href="http://www.sii.cl/pagina/registro\_contribuyentes/">http://www.sii.cl/pagina/registro\_contribuyentes/</a> ayudas inicio actividades.htm
- TIN verification: https://zeus.sii.cl/cvc/stc/stc.html

- Ms. Paula Acevedo, Servicio de Impuestos Internos, Teatinos 120, piso 3, Oficina 315, Santiago, Chile
- E-mail: intercambio.info@sii.cl
- Phone: +56 2 23951421



# China



# **TIN** description

### For individuals

- The TIN is the ID number for individuals using Chinese ID cards as identification document.
- For individuals using passport or other ID certificates as identification documents, TIN is issued by local tax office. In some regions, passport numbers are also recognized as TIN. For these individuals, the TIN is issued following a first tax-return or a first tax payment obligation.

### For entities

- The old TIN used before the reform of 2015 is still in use for some entities.
- The TIN is called the Uniform Social Credit Code (USCC).
- If no USCC is obtained by the entity, its TIN is assigned by local tax office according to relevant rules.
- Entities need to be registered with a tax authority or industry & commerce authority to obtain their TIN or USCC

### **TIN structure**

#### For individuals

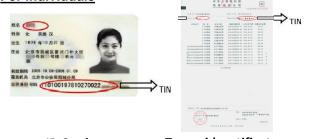
- The TIN related to the soldier card consists of 15 characters (format: J999999999999).

### For entities

- The old TIN consists of 15 digits.

### **How to find TIN?**

### For individuals

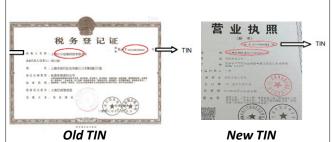


**ID Card** 

Tax-paid certificate

### For entities

 In the Certificate of Tax Registration (old TIN) and in the Business License (new TIN).



# **Useful links and contacts**

### For further information:

- http://www.chinatax.gov.cn/n810341/n810755/c1 826943/content.html
- http://www.gov.cn/xinwen/2015-08/13/content 2912366.htm

- Chinese Competent Authority Global Cooperation and Compliance Division, International Taxation Department, State Administration of Taxation - No. 5, Yangfangdian Xilu, Haidian District, Beijing, P.R.China.
- E-mail: eoicompetentauthority@chinatax.gov.cn



# Colombia



# **TIN** description

### For individuals

The TIN is called N.I.T and is issued by the DIAN (Dirección de Impuestos y Aduanas Nacionales de Colombia). For individuals, it is also known as NUIP (single personal identification number).

### For entities

 The TIN is called N.I.T and is issued by the DIAN (Dirección de Impuestos y Aduanas Nacionales de Colombia).

### **TIN structure**

### For individuals

- There is a new TIN that consists of 10 digits (format: 9.999.999.999).
- This new TIN coexists with older identification numbers that consists of either 8 digits (format: 99.999.999, for older citizenship card still in effect) or 9 digits (format: 999.999.999 / e.g. numbers already assigned to foreigners).

### For entities

■ The TIN consists of **9 digits** (format: 999.999.999).

# **How to find TIN?**

### For individuals

 The TIN can be found in the RUT form (single tax registration form) issued by the DIAN (in the header of each sheet in box number 5) or in tax declarations.

### For entities

Cf. individuals.

# **Useful links and contacts**

### For further information:

<a href="http://www.dian.gov.co/contenidos/otros/conozc">http://www.dian.gov.co/contenidos/otros/conozc</a>
 a rut.html

- Natalia Aristizabal Mora, <u>naristizabalm@dian.gov.co</u>
- Gustavo Peralta Figueredo, gperaltaf@dian.gov.co
- Fabrizio de Mari McCausland, fmarim@dian.gov.co



# Cook Islands



# The information published on the OECD portal is not complete yet.

### **How to find TIN?**

 Taxpayers are personally responsible for keeping TIN. The Revenue Management Division maintains TIN database on its revenue management system.

### **Useful links and contacts**

- Andrew Haigh Treasurer of Revenue Management: andrew.haigh@cookislands.gov.ck
- Geraldine Ryan- Legal Counsel Revenue Management
  - geraldine.ryan@cookislands.gov.ck
- Philip Eyre- Senior Tax Adviser Revenue Management <a href="mailto:philip.eyre@cookislands.gov.ck">philip.eyre@cookislands.gov.ck</a>



# Costa Rica



# **TIN** description

### For individuals

- The TIN of an individual is its physical identification number.
- In the case of foreign individuals, the TIN is called **DIMEX** ("Immigration Identification Document for Foreigners").
- If a foreign individual does not have a DIMEX, the TIN is a special tax identification number called NITE.

### For entities

- For entities, the TIN is the corporate identification number.
- In case an entity does not have a legal personality, the TIN used is the NITE.

### **TIN** structure

### For individuals

- The physical identification number consists of 9 digits (format: 9 9999 9999).
- The DIMEX consists of 11 or 12 digits. (format : 9999999999 or 9999999999)
- The NITE consists of **10 digits** (format: 3 120 999999).

### For entities

- The corporate identification number consists of **10 digits** (format: 9 999 999999).
- The NITE consists of **10 digits** (format: 3 120 999999).

### How to find TIN?

### For individuals

 The physical identification number is on the ID Card. The DIMEX is in the Immigration Identification Document for Foreigners.

### TIN





#### **DIMEX**

Search for Costa Rican physical identification number:

https://www.hacienda.go.cr/ATV/frmConsultaSituTributaria.aspx

### For entities

 Search for corporate identification numbers (by name or Id. number): <a href="https://www.hacienda.go.cr/ATV/frmConsultaSituTributaria.aspx">https://www.hacienda.go.cr/ATV/frmConsultaSituTributaria.aspx</a>

## **Useful links and contacts**

### For further information

 Taxpayer Identification System <u>https://www.hacienda.go.cr/ATV/frmConsultaSit</u> <u>uTributaria.aspx</u>

- Costa Rican Competent Authority: General Director of the Tax Administration - Dirección General de Tributación - Edificio La Llacuna, piso 14 - Avenida central, calle 5 - San José, Costa Rica, CA.
- You also may contact Mr. Marco Antonio LEON TENORIO, Deputy Director of Tax Treaties:
  - ✓ Phone number: (506) 2539-6958
  - ✓ E-mail: leontm@hacienda.go.cr / infocrs@hacienda.go.cr or tributacionInter@hacienda.go.cr



# Croatia



# **TIN** description

### For individuals

 In Croatia, the TIN is called Personal Identification Number (OIB) and is issued by the Tax Administration.

### For entities

 The Personal Identification Number (OIB) is also applicable for entities.

### **TIN** structure

### For individuals

- Personal Identification Number consists of 11 digits.
- 10 digits are randomly chosen, while the 11th digit represents the control number calculated by "Modul 11.10" ISO 7064th.

### For entities

 The Personal Identification Number (OIB) structure is also applicable for entities.

### **How to find TIN?**

### For individuals

 The Personal Identification Number appears on personal documents such as identity cards, passports, etc.



### For entities

 Personal Identification Number is assigned by the Tax Administration to entities based on the Croatian territory and foreign entities when there is basis for their surveillance in the Republic of Croatia.

## **Useful links and contacts**

### For further information

 http://www.poreznauprava.hr/en/Pages/PIN.aspx

- Tax Administration Central Office Boškovićeva
   5 10 000 Zagreb Croatia.
- Phone number: +385(0)1 480 9000



# Curacao



# **TIN** description

## For individuals

 The TIN is allocated to a natural person or entity upon request to the Tax Department.

### For entities

Cf. individuals.

### **TIN** structure

### For individuals

• The TIN consists of 9 digits.

### For entities

Cf. individuals.

## **How to find TIN?**

### For individuals

 TIN is listed on tax returns, tax assessments, decisions of the tax inspector, notifications and embargos.

### For entities

Cf. individuals.

# **Useful links and contacts**

# For further information

http://www.minfin.cw/en/

- Department of Taxes Regentesselaan s/n Willemstad Curação
- Phone number: 5999 734 2652



# Cyprus



# **TIN** description

### For individuals

- The TIN is issued upon registration to the Tax Authority Data Base.
- No TIN is issued to individuals not obliged to register.

### For entities

- Cf. individuals.
- No TIN is issued to entities who not obliged to register.

### **TIN structure**

### For individuals

- The TIN consists of **9 characters** (format: 99999999L).
- The first digit is 0 or 9 for individuals.

# For entities

- The TIN consists of 9 characters (format: 999999991).
- The first digit indicates the entity category.

### How to find TIN?

### For individuals

The TIN can be found in individuals income tax self-assessments:



### For entities

The TIN can be found in entities tax selfassessments:



# **Useful links and contacts**

### For further information

Not available.

### **Contact point**

E-mail: <u>izevlaris@tax.mof.gov.cy</u>



# Czech Republic



# **TIN** description

## For individuals

In Czech Republic, the TIN is called "Personal Number".

### For entities

Not available.

### **TIN structure**

### For individuals

- The Personal Number of individuals with birthday before 1/1/1954 consists of **9 digits** (format: 999999/999).
- The Personal Number of individuals with birthday after 1/1/1954 consists of **10 digits** (format: 999999/9999).

### For entities

 The TIN consists of 8 digits (these digits are often preceded by the 2 letters CZ).

### **How to find TIN?**

### For individuals

 The TIN is in the identity card, in the passport or in the driving license.



Personal Number (TIN)



Personal Number (TIN)

### For entities

Not available.

## **Useful links and contacts**

### For further information

<a href="https://ec.europa.eu/taxation\_customs/tin/tinByC">https://ec.europa.eu/taxation\_customs/tin/tinByC</a> ountry.html

### **Contact point**

Not available.



# Denmark



# **TIN** description

### For individuals

 The TIN is known as the Danish "CPR number" and is issued by the Central Registration Office.

### For entities

- The TIN is called "CVR number".
- For foreign entities without permanent establishment in Denmark, the TIN is called "SE number".

### **TIN** structure

### For individuals

- The CPR number consists of 10 digits (format: 999999-9999).
  - ✓ CPR numbers issued after October 1st, 2007 can have a different format, meaning that the last digit is not a check digit and can therefore not be verified on the TIN on Europa web portal.

### For entities

 The CVR number and the SE number for entities consist of 8 digits.

### How to find TIN?

### For individuals

 The TIN can be found on official documents where the CPR number is registered (e.g. Passport, health insurance card / social security card, driving license).



### For entities

 The CVR and SE number can be found in the head of registration certificates.

### **Useful links and contacts**

### For further information

### For individuals

- For CPR numbers: www.CPR.dk.
- The <u>EU TIN on Europa portal provides</u> a verification tool for the CPR syntax & TIN structure.

### For entities

- For CVR numbers: www.CVR.dk
- For SE-numbers: www.SKAT.dk

### **Contact point**

### For individuals

 Ministry of Economic Affairs and the Interior -CPR Administration - Finsensvej 15, DK-2000 Frederiksberg - Phone: +45 72269735.

#### For entities

- Erhvervsstyrelsen Langelinie Allé 17 2100
   København Ø Phone: + 45 72200031.
- SKAT Østbanegade 123 2100 København Ø
   Phone: + 45 72222827



# **Ecuador**



# **TIN** description

### For individuals

 The TIN in Ecuador is known as the Taxpayer Unique Registry (RUC (Registro Único de Contribuyentes)).

# For entities

- Cf. Individuals.
- International organizations with offices in Ecuador, embassies, consulates and commercial offices are not required to obtain a RUC.

# **TIN** structure

### For individuals

- The RUC consists of 13 digits, without letters or special characters. (Format: 999999999999)
  - ✓ For foreigners, the third digit is always 9.
  - ✓ The last three digits are always 001.

### For entities

- The RUC consists of 13 digits, without letters or special characters. (Format: 9999999999999)
  - ✓ For foreign entities, the third digit is always 9 and the last three digits are always 001.
  - ✓ For public entities, the third digit is always 6 and the last four digits are always 0001.

### How to find TIN?

### For individuals

- The RUC must be included in documents identified in the article 10 of the Unique Taxpayer Registry Law. For example: Military Certificate or Certificate of the Armed Forces; Certificate of personal records conferred by the National Civil Police; Social Security personal affiliation document; Driver's licenses; Trade registries; Industrial registries; Chambers of Handicrafts and Small Industries affiliation document...
- The exhaustive list of concerned documents is available in this link at the Section III : <a href="http://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/tax-identification-numbers/Ecuador-TIN.pdf">http://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/tax-identification-numbers/Ecuador-TIN.pdf</a>

### **Useful links and contacts**

### For further information

- Further information about TINs can be found here in Spanish:
  - http://www.sri.gob.ec/web/guest/RUC
- Data of registrered taxpayers can be obtain here
   <a href="https://declaraciones.sri.gob.ec/sri-en-linea/#/consulta/1">https://declaraciones.sri.gob.ec/sri-en-linea/#/consulta/1</a>

### **Contact point**

- Mercedes Recalde, Coordinator Automatic Exchange of Information of Financial Accounts Project
- E-mail: marecalde@sri.gob.ec

### For entities

Cf. Individuals.



# Estonia



# **TIN** description

### For individuals

 The TIN for individuals is called the "Personal Identification Code".

### For entities

The TIN is the unique registration code assigned for all entities.

### **TIN** structure

### For individuals

The "Personal Identification Code" consists of 11 digits.

### For entities

- The registration code consists of 8 digits.
  - ✓ The code starts with 1 for public limited company, private limited company, general partnership, limited partnership and commercial association.
  - ✓ The code starts with 8 for non-profit associations.
  - ✓ The code starts with 9 for foundations.

### **How to find TIN?**

### For individuals

The TIN is in the identity card, in the passport or in the driving license.



Personal identification code (TIN)



Personal identification code (TIN)

### For entities

Not provided.

# **Useful links and contacts**

### For further information

- Further information about TINs can be found in Estonian from here: https://www.riigiteataja.ee/akt/106032012004
- In Estonia there is no online tool for TIN verification.

- Estonian Tax and Customs Board Lõõtsa 8, 15176 Tallinn – Estonia.
- E-mail: <u>emta@emta.ee</u>



# Faroe Islands



# **TIN** description

### For individuals

- The TIN for individuals is called the "P number" and is issued by the National Registration Office.
- In case of a non Faroese resident individual who is taxable to the Faroe Islands, the TIN is called "Identification number". The structure and format of this Identification number is similar, but not identical to the P number issued by the National Registration Office

### For entities

 The TIN for entities is called the "V number" and is issued by the Faroese Tax Administration.

### **TIN structure**

### For individuals

- The TIN for individuals consists of 9 digits (format: 999999-999)
- The last digit is a check digit and at the same time it indicates whether the person is a male or a female. An odd number indicates a male and an even number indicates a female.

### For entities

 The TIN for entities consists of consecutive digits.

# **How to find TIN?**

### For individuals

The Faroese P Number is used in almost all communication with public authorities and by the same reason also in tax matters. The P number often appears in official identification documents, e.g. identification cards and health cards.

### For entities

Not provided.

# **Useful links and contacts**

### For further information

#### For individuals

 Further information on P numbers can be found at <u>www.us.fo</u>

#### For entities

 Further information on V numbers can be found at www.taks.fo

### **Contact point**

### For individuals

- Environment agency National Registration Office -Traðagøta 38, P.O. Box 2048, FO-165 Argir
- Phone: +298 342400

### For entities

- TAKS Skálatrøð 20, P.O. Box 2151, 110 Tórshavn
- Phone: +298 352600



# **Finland**



# **TIN** description

### For individuals

 The TIN is the Finnish Social Security number provided by the Population Register Centre of Finland.

### For entities

 The TIN for entities is the Business ID (Business Identity Code) provided by the Registration Authorities.

### TIN structure

### For individuals

- The TIN consists of 11 characters.
  - ✓ 6 digits.
  - √ 1 character which can be + (plus), (minus) or the letter A.
  - ✓ 3 digits.
  - √ 1 alphanumeric character.

### For entities

■ The TIN consists of **8 digits and a dash** (format: 9999999-9).

### How to find TIN?

### For individuals

The TIN is in the identity card, in the passport or in the driving license.



### For entities

 TINs for legal persons are publicly available on www.ytj.fi/english

## **Useful links and contacts**

### For further information

### For individuals

 TIN information : <u>https://ec.europa.eu/taxation\_customs/tin/pdf/en/</u>
 TIN - country sheet FI en.pdf

### For entities

TIN verification tool for entities: TIN search

### **Contact point**

- Website: Tax Administration
- TIN national contact point :

Population Register Centre

**Box 70** 

FI-00581 Helsinki

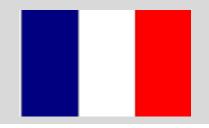
Email: kirjaamo@vrk.fi

Phone services:

- ✓ For individuals taxpayers: +358 29 497 050
- ✓ For specific international tax situations: +358
  29 497 024
- √ For businesses: +358 29 497 051



# **France**



# **TIN** description

### For individuals

- TIN is known as the numéro fiscal de référence or numéro SPI and is issued by the Tax Authorities.
- The minors (under 18 years-old) do not have a French TIN.

### For entities

 This number is known as the numéro SIREN and is issued by the Tax Authorities.

### **TIN structure**

### For individuals

 The TIN consists in 13 digits. The first digit of the TIN is always 0, 1, 2 or 3 (format: 99 99 999 999 999).

### For entities

 The numéro SIREN consists in 9 digits (format: 999 999 999).

### How to find TIN?

### For individuals

The French TIN may be found on the 1<sup>st</sup> page of the pre-filled tax return for income tax and on the 1<sup>st</sup> page of the notice of assessment of income tax, residence tax or property tax.



### For entities

 The numéro SIREN is given to an entity at the time of its creation. This number is reported on the accounting documents (tax returns, etc.) of the entity.

# **Useful links and contacts**

### For further information

### For individuals

 The French TIN cannot be checked by an online TIN-verification tool.

### For entities

 For entities, the number can be checked online: http://avis-situation-sirene.insee.fr/avisitu/



### **Contact point**

 For further information about their TIN, contact the relevant tax service (Service des impôts des particuliers / entreprises).



# Germany



# **TIN** description

### For individuals

 The TIN is known as the Identifikationsnummer (identification number) and is issued by the Federal Central Tax Office (Bundeszentralamt für Steuern).

### For entities

 The procedure for introducing and issuing a TIN for entities (business identification numbers) is currently being developed.

### **TIN structure**

### For individuals

 The TIN consists of 11 digits (10 digits plus one check digit).

### For entities

The TIN is currently being developed.

### How to find TIN?

### For individuals

 The TIN can be found in the written notice from the Federal Central Tax Office informing the issuance of the TIN («Mitteilungsschreiben über die Zuordnung einer Identifikationsnummer»).



 The TIN is also indicated on tax assessment notices and correspondence from revenue authorities.

### For entities

The TIN is currently being developed.

## **Useful links and contacts**

### For further information

 Information on tax identification numbers can be found on the Federal Central Tax Office's website at: <a href="http://www.bzst.de/DE/Steuern\_National/Steuerliche Identifikationsnummer/steuerid\_node.html">http://www.bzst.de/DE/Steuern\_National/Steuerliche Identifikationsnummer/steuerid\_node.html</a>

- Federal Central Tax Office An der Kueppe 1 -53225 Bonn
- Phone: +49 228 406 1240 (Monday to Friday, 8:00 am to 4:00 pm)



# Gibraltar



# TIN description

### For individuals

 The TIN for individuals is called the « taxpayer reference number » and is issued by the Gibraltar Income Tax Office.

### For entities

 The TIN for entities is also called the « taxpayer reference number » and is issued by the Gibraltar Income Tax Office.

### **TIN** structure

### For individuals

The TIN consists of a maximum of 6 digits.

### For entities

The TIN consists of a maximum of 6 digits.

# **How to find TIN?**

### For individuals

 Gibraltar's taxpayer reference numbers can be found on documents issued by the Income Tax Office, such as tax return forms, assessments and tax code advice statements.

### For entities

Cf. individuals.

### **Useful links and contacts**

### For further information

- There is no specific information published online with regard to taxpayer reference numbers.
- However, the legislation that governs all other aspects of the operation of the income tax code in Gibraltar is publicly available online: <a href="http://www.gibraltarlaws.gov.gi/articles/2010-21o.pdf">http://www.gibraltarlaws.gov.gi/articles/2010-21o.pdf</a>

- Commissioner of Income Tax, Ministry of Finance, HM Government of Gibraltar - St Jago's Stone Block, 331 Main Street, Gibraltar GX11 1AA
- Email: incometax@gibraltar.gov.gi
- Phone: +350 20075260



# Greece



# **TIN** description

### For individuals

 The Tax Administration assigns a TIN (CPR number) to any individual taxpayer (or non taxpayer upon request).

### For entities

 The Tax Administration assigns a TIN (CPR number) to any entity taxpayer (or non taxpayer upon request).

### **TIN** structure

### For individuals

The TIN consists of 9 digits.

### For entities

The TIN consists of 9 digits.

### How to find TIN?

### For individuals

The TIN can be found in the "Tax completeness status", in the "Tax refund status" and in the "Certification of issued TIN".



### For entities

The TIN can be found in the "Certification of issued TIN".

## **Useful links and contacts**

### For further information

- Information on Greek TINs can be found on General Secretariat of Information Systems (GSIS) internet site: <a href="http://www.gsis.gr">http://www.gsis.gr</a>
- No online checker is available.

### **Contact point**

taxisNEt Help Desk: +30 210 4802552



# Greenland



# **TIN** description

### For individuals

 The TIN for individuals is called the "CPR number" and is issued by the Central Registration Office.

### For entities

 The TIN for entities is called the "GER number" and is issued by Skattestyrelsen (the Greenlandic Customs and Tax Administration).

### **TIN** structure

### For individuals

 The TIN for individuals consists of 10 digits (format: 999999-9999).

### For entities

• The TIN for entities consists of 8 digits.

### How to find TIN?

## For individuals

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

### For entities

 Entities will receive a GER registration certificate mentioning the GER number.

# **Useful links and contacts**

### For further information

- 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 <a href="http://aka.gl/da/Virksomhed/GER">http://aka.gl/da/Virksomhed/GER</a>.
- The <u>EU TIN on Europa portal</u> 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.

- Mickael Storm Sonn, International Relations, msso@nanoq.gl, Phone: (+299) 34 65 29.
- Birthe Tindbæk, Audit Head of office, btin@nanoq.gl, Phone: (+299) 34 59 28.
- Kim Neumann Nielsen, Head of Tax Agency, knn@nanoq.gl, Phone: (+299) 34 65 31.



## Guernsey



#### **TIN** description

#### For individuals

- The first TIN equivalent number is the Social security number issued by the Guernsey Social Security Department.
- The 2<sup>nd</sup> TIN equivalent number is the UK National Insurance Number (NINO).
- The 3<sup>rd</sup> Tin equivalent number is the Jersey Social Security Number.
- Some pre 1979 existing UK/Jersey Insurance Numbers remain and are potentially valid TIN for Guernsey purposes.

#### For entities

- The TIN for entities is called "Guernsey Company Registration number".
- The TIN for foundations is the "Foundation Registration number".
- The TIN for charities and non profit organizations are respectively "Charity and Non Profit Organisation registration numbers"

#### **TIN** structure

#### For individuals

- The Social security number consists of 6 digits prefixed with GY (format: GY999999).
- The NINO consists of 9 characters (format: LL999999L).
- The Jersey Social Security Number consists 6 digits prefixed with JY and a final letter (format: JY999999L).

#### For entities

- Guernsey Company Registration number consists of 1 to 6 digits.
- Foundation Registration number consists of 1 to 3 digits.
- Charity Registration number consists of 1 to 3 digits prefixed with CH (format: CH9, CH99, CH999).
- Non Profit Organisation number consists of 1 to 3 digits prefixed with NP (format: NP9, NP99, NP999).

#### How to find TIN?

#### For individuals

 For individuals, the TIN can be found on the Social Security Contribution and Social Security Insurance Cards (issued by Guernsey Social Security Department) and on individual's payslip, issued by their employer.

#### For entities

 For entities, a Company Search to confirm the number is available at the Guernsey Registry.



- For foundations, the register is available at <a href="http://www.guernseyregistry.com/article/104797/">http://www.guernseyregistry.com/article/104797/</a> Foundations-Register
- For charities: Charities Register
- For non profit organizations: NPO Register

#### **Useful links and contacts**

#### For further information

Not provided.

- Christina.lepavoux@tax.gov.gg
- Alexis.morgan@tax.gov.gg
- Lee.harris@tax.gov.gg



## Hong Kong



#### **TIN** description

#### For individuals

- The TIN equivalent number is called "Hong Kong Identity Card (HKID) number" issued by the Immigration Department of Hong Kong, China.
- Note: individuals with personal eTAX accounts may register a self-selected "TIN". This number is only used for accessing e-services provided and should not be collected/provided for CRS purposes.

#### For entities

 The TIN equivalent number is the "Business Registration (BR) number" issued by Business Registration Office of Hong Kong, China.

#### **TIN structure**

#### For individuals

 The HKID number consists of 8 (format: L999999L or L9999999) or 9 (format: LL999999L or LL9999999) characters. The last digit has 11 possible values from 0 to 9 and A.

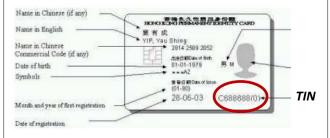
#### For entities

■ The BR number consists of **8 digits**, which are at the front of the business registration certificate number (e.g. 99999999-&&-&&-&.).

#### **How to find TIN?**

#### For individuals

 The HKID number is shown at the bottom righthand corner of the HKID.



#### For entities

 The BR number consists of the 8 first digits shown at the middle of the business registration certificate and under the heading "Certificate No."



#### **Useful links and contacts**

#### For further information

#### For individuals

 Information on HKID: <a href="http://www.immd.gov.hk/eng/services/hkid/gener">hkid/gener</a> al info.html

#### For entities

- Information on BR: <a href="http://www.ird.gov.hk/eng/tax/bre.htm">http://www.ird.gov.hk/eng/tax/bre.htm</a>
- An on-line search for BR number free of charge is available here:

http://www.gov.hk/en/residents/taxes/etax/services/brn\_enquiry.htm

- The Hong Kong Competent Authority Inland Revenue Department - 36/F Revenue Tower, 5 Gloucester Road, Wanchai, Hong Kong.
- Email: taxtt@ird.gov.hk.



## Hungary



#### **TIN** description

#### For individuals

The TIN for individuals in Hungarian is called "adóazonosító jel".

#### For entities

- The TIN for entities in Hungarian is called: "adószám".
- This <u>TIN</u> also apply for certain individuals wishing to pursue business activities that incur entrepreneurial tax or VAT payment liability.

#### **TIN** structure

#### For individuals

The TIN consists of 10 digits.

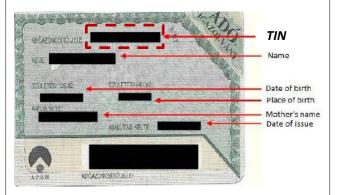
#### For entities

• The TIN consists of **11 digits** (format: 99999999-9-99).

#### **How to find TIN?**

#### For individuals

The TIN for individuals can be found on the Hungarian TIN card.



#### For entities

 For entities, the TIN is recorded in the register of companies.

#### **Useful links and contacts**

#### For further information

 Further information can be found on the website of the National Tax and Customs Administration: http://en.nav.gov.hu/

- Mr. Benedek Nobilis, head of Department Tax Policy and International Taxation.
- Email: benedek.nobilis@ngm.gov.hu



### **Iceland**



#### **TIN** description

#### For individuals

 The Icelandic TIN is called "Kennitala" and is issued to individuals by Register Iceland.

#### For entities

 The Icelandic TIN is called "Kennitala" and is issued to entities by Fyrirtækjaskrá.

#### **TIN** structure

#### For individuals

- The TIN for individuals consists of **10 digits** (format: 999999-9999).
  - ✓ The first 6 digits are the date of birth.
  - ✓ The 7<sup>th</sup> and 8<sup>th</sup> digits are random.
  - ✓ The 9<sup>th</sup> is a check digit and the 10<sup>th</sup> indicates the century of the individual's birth

#### For entities

• 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 ensure no conflicts with individuals.

#### How to find TIN?

#### For individuals

 TIN can be found on driving licenses, debit cards, bank statements and tax returns.

#### For entities

 Online register of entity's TIN can be found at the following address: https://www.rsk.is/fyrirtaekjaskra/

Undanþága frá innköllunarsky	/ldu
Hlutafélög og einkahlutafélög sækja nú um undanþágu á innköllunarskyldu til fyritrækjaskrár í stað ráðherra vegna lækkunar á hlutafé.  3 Sjá nánar	
Leit í fyrirtækjaskrá Nýskráð félög	
Leit í fyrirtækjaskrá, ársreikningaskrá og V	/SK-skrá. Aðeins þarf að fylla út eitt svæði.
Nafn:	Heimilisfang:
Kennitala:	VSK-númer:

#### **Useful links and contacts**

#### For further information

 Further information can be found here: <a href="https://www.rsk.is/fyrirtaekjaskra/">https://www.rsk.is/fyrirtaekjaskra/</a> <a href="https://www.skra.is/english/english/">https://www.skra.is/english/english/</a>

- Directorate of Internal Revenue Laugavegur 166 - 150 Reykjavik - Iceland
- Phone: +354 442-1000
- Email: rsk@rsk.is



### India



#### **TIN** description

#### For individuals

The TIN is called "Permanent Account Number" (PAN) and is issued in the form of a laminated card by the Income Tax Department.

#### For entities

 The "Permanent Account Number" (PAN) is also issued for entities in the form of a laminated card by the Income Tax Department.

#### TIN structure

#### For individuals

- The TIN consists of 10 alphanumeric characters (format: LLLLL9999L)
  - ✓ The 4<sup>th</sup> character of the PAN represents the status of the PAN holder and enables to distinguish individuals from entities (e.g. P for individuals, C for company, etc.).

#### For entities

- The TIN consists of 10 alphanumeric characters (format: LLLLL9999L)
  - ✓ The 4<sup>th</sup> character of the PAN represents the status of the PAN holder and enables to distinguish individuals from entities (e.g. P for individuals, C for company, etc.).

#### **How to find TIN?**

#### For individuals

- PAN can be found on PAN card or PAN allotment letter.
- Indian Income Tax Return mandatorily has the taxpayer's PAN on it.



#### For entities

 PAN can be found on PAN card or PAN allotment letter.

#### **Useful links and contacts**

#### For further information

- <a href="http://www.incometaxindia.gov.in/Documents/ab">http://www.incometaxindia.gov.in/Documents/ab</a>
  out-pan.htm
- <a href="http://www.incometaxindia.gov.in/Pages/acts/income-tax-act.aspx">http://www.incometaxindia.gov.in/Pages/acts/income-tax-act.aspx</a>
- http://www.incometaxindia.gov.in/pages/rules/inc ome-tax-rules-1962.aspx

#### **Contact point**

No contact point at this stage.



### Indonesia

#### **TIN** description

#### For individuals

- The TIN is known in Indonesia as Nomor Pokok Wajib Pajak (**NPWP**).
- Generally, NPWP is not assigned automatically. It is only given to eligible taxpayers who fulfill requirements in accordance with law.

#### For entities

Cf. Individuals

#### TIN structure

#### For individuals

- NPWP is comprised by 15 numeric digits 99.999.999.9-999.999) (format: following details:
  - ✓ the first 9 digits are unique identity of taxpayer
  - ✓ the next 3 digits are the code for tax office where the taxpayer registered for the first
  - ✓ the last 3 digits are code for central or branch status

#### For entities

Cf. Individuals

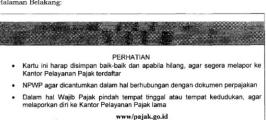
#### **How to find TIN?**

#### For individuals

NPWP can be found in specific NPWP card:

	KEMENTERIAN KEUANGAN REPUBLIK INDONESIA DIREKTORAT JENDERAL PAJAK		
NPWP	:	XX.XXX.XXX.X-XXX.XXX	
Nama	:		
NIK	:		
Alamat	:		
KPP			

Halaman Belakang:



BERSAMA ANDA MEMBANGUN BANGSA

#### For entities

Cf. Individuals

#### **Useful links and contacts**

#### For further information

For individuals :

http://www.pajak.go.id/content/1213-syaratpendaftaran-npwp

For entities :

http://www.pajak.go.id/content/212-syaratpendaftaran-npwp

Procedures:

http://ketentuan.pajak.go.id/aturan/asli/147~PMK .03~2017Per.pdf

- Mr. P. M. John L. Hutagaol
- ✓ Address: Directorate General of Taxes Headquarters Mar'ie Muhammad Building, 14th Floor Jalan Gatot Subroto Kav. 40-42. Jakarta Selatan
- ✓ Phone: +6221 5250208 ext. 51234
- ✓ Fax: +6221 5262889
- ✓ Email: eoi@pajak.go.id



### Ireland



#### **TIN** description

#### For individuals

 The TIN is known as Personal Public Service Number (PPS N°) and is issued by the Department of Social Protection.

#### For entities

- The TIN is called Tax Reference Number (TRN) for entities and is issued by the Revenue Commissioners.
- The TIN is called CHY Number for eligible bodies who qualify for a charitable tax exemption and is issued by the Revenue Commissioners.

#### **TIN** structure

#### For individuals

 The TIN consists of 7 digits + either 1 or 2 letters (format: 9999999L or 9999999LL).

#### For entities

- The TRN consists of 7 digits + either 1 or 2 letters (format: 99999999L).
- The CHY Number consists of letters CHY followed by between 1 and 5 digits (format: CHY9 to CHY99999).

#### How to find TIN?

#### For individuals

TINs are not reported on official documents of identification, but they can be found on the tax return form:



PPS N° (TIN)

#### For entities

- TRN's can be found on the tax return form.
- CHY Numbers can be found on letter from the Revenue Commissioners informing of the charitable status.

#### **Useful links and contacts**

#### For further information

#### For individuals

www.welfare.ie

#### For entities

 List of bodies who have been granted a charitable tax exemption and their associated CHY Number:

http://www.revenue.ie/en/about/publications/charities\_alpha.xlszdzd

#### **Contact point**

#### For individuals

- Department of Social Protection Áras Mhic Dhiarmada - Store Street - Dublin 1 – Ireland.
- Phone: + 353 1 7043000

#### For entities

- TRN: Revenue Commissioners Planning Division, 1st floor, Bishop's Square, Redmond Hill Dublin 2 D02 TD99 Ireland.
- CHY Number: Revenue Commissioners -Collector-General's Division - Charities Section -Government Offices - Nenagh - Co. Tipperary.
- Phone: +353 67 63377.

(\*) Information on individuals is no more available on the OECD portal



### Isle of Man



#### **TIN** description

#### For individuals

- The first TIN equivalent number is the "Tax Reference Number" issued by the Income Tax Division.
- The 2<sup>nd</sup> TIN equivalent is the "National Insurance Number (NINO)" issued either by the Income Tax Division or the HMRC.

#### For entities

 The TIN equivalent number is the "Tax Reference Number" issued by the Income Tax Division.

#### **TIN** structure

#### For individuals

- The Tax Reference Number consists of 9 characters (format: L999999-99).
- For individuals, the 1<sup>st</sup> letter is "H" and the use of the 2-digits suffix is optional.
- The NINO consists of 9 characters (format: LL999999L).

#### For entities

- The Tax Reference Number consists of 9 characters (format: L999999-99).
- For entities, the 1<sup>st</sup> letter is "C" for companies and "X" for trusts, foundations and partnerships. The use of the 2-digits suffix is optional.

#### How to find TIN?

#### For individuals

 A Tax Reference Number can be found on any official document or letter issued by the Income Tax Division, such as an Income Tax Return (shown below) or Assessment Notice.



Tax Reference Number

 A NINO may be found on certain official documents and letters issued by either the Income Tax Division or Social Security Division of Treasury, such as a the National Insurance Number Card.

#### For entities

Cf. individuals.

#### **Useful links and contacts**

#### For further information

There is no verification tool available online or otherwise to check the validity of an Isle of Man Tax Reference Number or NINO, nor is there any information pertaining to the construction and issuance details of either available domestically at present.

- Nicola Skillicorn CTA Deputy Assessor -Treasury - Income Tax Division - Government Office - Bucks Road – Douglas - IM1 3TX
- Phone: 01624 685389
- Email: nicola.skillicorn@itd.treasury.gov.im



### Israel



#### **TIN** description

#### For individuals

The TIN for individuals corresponds to the ID number.

#### For entities

Not provided.

#### **TIN** structure

#### For individuals

Not provided.

#### For entities

 The TIN is numeric. No other information has been provided on the OECD portal as of today.

#### How to find TIN?

#### For individuals

The TIN can be found in the ID cards.

#### For entities

The TIN can be found in corporate documents.

#### **Useful links and contacts**

#### For further information

Not provided.

- Danny Sheffer 125 Menachem Begin Rd Tel Aviv 6701201 – Israel
- Phone: 972-3-7633870 / 972-50-6210543 (mobile)
- Email: <u>dansh2@taxes.gov.il</u>



## Italy



#### **TIN** description

#### For individuals

 The TIN is called "Codice fiscale" and is issued by the Revenue Agency Offices (Agenzia delle Entrate).

#### For entities

 In case of entities, the TIN is allocated by a Revenue Agency Office upon request.

#### **TIN** structure

#### For individuals

■ The TIN consists of **16 characters** (format: LLLLLL99L99L99DL).

#### For entities

- The TIN consists of 11 digits.
  - √ 7 first digits: serial number in the registry of the Province where the competent Revenue Agency Office is located.
  - √ 8<sup>th</sup>, 9<sup>th</sup> and 10<sup>th</sup> digits: identification number of the Province where the competent Revenue Agency Office is located.
  - ✓ The last digit is a check digit.

#### **How to find TIN?**

#### For individuals

- The TIN can be found on personal health cards (Tessera sanitaria).
- In case of people not entitled to the services of Italian Health System, TIN is showed on the TIN card.
- TIN may be found also on Electronic Identity Card, on residence permit and on National Service Card.



#### For entities

Not provided.

#### **Useful links and contacts**

#### For further information

- http://www.agenziaentrate.gov.it/wps/content/Nsi lib/Nsi/Home/CosaDeviFare/Richiedere/Codice+ fiscale+e+tessera+sanitaria/Richiesta+TS\_CF/s chedai/ (Italian)
- http://www1.agenziaentrate.gov.it/english/italian taxation/tax\_code.htm (English)
- https://telematici.agenziaentrate.gov.it/VerificaC
   F/Scegli.jsp (online tools)

#### **Contact point**

 http://www.agenziaentrate.gov.it/wps/content/Nsi lib/Nsi/Contatta/Assistenza+fiscale/



## Japan



#### **TIN** description

#### For individuals

- The TIN is called "Individual Number" (nicknamed "My Number") and is issued by Japanese municipalities.
- Foreigners with certain status, such as a medium-to long-term resident status or a special permanent resident status, also receive Individual Numbers.

#### For entities

- The TIN is called "Corporate Number" and is issued by the National Tax Agency.
- Certain entities or associations without juridical personality are not assigned Corporate Numbers (e.g. silent partnerships, limited Partnerships for investment etc.).

#### **TIN** structure

#### For individuals

The Individual Number consists of 12 digits.

#### For entities

The Corporate Number consists of 13 digits.

#### How to find TIN?

#### For individuals

- Individuals can check the "notification card" sent by their municipalities from October 2015 to obtain their TIN.
- Additionally, beginning in January 2016, individuals will be able to apply to municipalities to receive an "Individual Number Card".
- Furthermore, individuals may request to have their Individual Numbers printed on any copies of their resident records or certificates of entry in the resident record that they receive.

#### For entities

- The National Tax Agency will send the notification to entities' registered locations of their Corporate Number with a separate document.
- Corporate Numbers are be published on the Corporate Number Publication Site:

http://www.houjin-bangou.nta.go.jp/en/

#### **Useful links and contacts**

#### For further information

#### For individuals

For more information on the Individual Number:
 <a href="http://www.cao.go.jp/bangouseido/">http://www.cao.go.jp/bangouseido/</a> (Japanese)
 <a href="http://www.cao.go.jp/bangouseido/foreigners/english.html">http://www.cao.go.jp/bangouseido/foreigners/english.html</a> (English)

#### For entities

 For more information on the Corporate Number: <a href="http://www.nta.go.jp/mynumberinfo/houjinbangou/index.htm">http://www.nta.go.jp/mynumberinfo/houjinbangou/index.htm</a> (Japanese)
 <a href="http://www.nta.go.jp/foreign\_language/corporate">http://www.nta.go.jp/foreign\_language/corporate</a> number/index.htm (English)

#### **Contact point**

National Tax Agengy (International Operation Division)



## Jersey



#### **TIN** description

#### For individuals

 The TIN corresponds to the "social security number" and is issued by the Social Security Department.

#### For entities

 The TIN is called "tax reference number" and is issued by Jersey's Department of Treasury and Resources (except for entities exempt from income tax such as charities).

#### **TIN** structure

#### For individuals

- The TIN consists of **9 characters** (format: LL999999L).
  - ✓ The first 2 letters are usually JY.
  - ✓ The last letter is A, B, C or D.

#### For entities

- The TIN consists of **3 to 7 characters** (2 letters followed by up to 5 digits. Format: LL9 to LL99999).
  - ✓ The first letter is C for companies, D or E for partnerships and E for other entities.

#### How to find TIN?

#### For individuals

 The TIN can be found on individuals' registration or health cards.

#### For entities

The TIN can be found on official correspondence from the Jersey Taxes Office, such as tax assessments, tax return forms or statements of account.

#### **Useful links and contacts**

#### For further information

 http://www.gov.je/taxesmoney/internationaltaxag reements/igas/pages/commonreportingstandard. aspx

#### Contact point

■ Email: AEOl@gov.je



### South Korea



#### **TIN** description

#### For individuals

 The TIN is called "Resident Registration Number" and is issued by the Ministry of Interior.

#### For entities

 The TIN is called "Business Registration Number" and is required to be obtained from the head of a district tax office by entities or individuals starting a business.

#### **TIN structure**

#### For individuals

- The TIN consists of 13 digits (format: 9999999-9999999).
  - ✓ The first 6 digits corresponds to the individual birth date.
  - ✓ The next digits corresponds to gender, region of birth registration, serial number and check digits.

#### For entities

- The TIN consists of 10 digits (format: 999-99-99999).
- The middle 2 digits are used to distinguish between entities and individual corporations.

#### How to find TIN?

#### For individuals

The TIN can be found in the resident registration cards and in the photo page of passports.



Next 7 digits

#### For entities

 The TIN can be found on the front of business license certificates.



#### **Useful links and contacts**

#### For further information

- http://www.nts.go.kr/eng/index.asp
- http://www.nts.go.kr/info/info 01 01.asp

#### **Contact point**

 Assistant Director Ms. Jun-Young Jo Offshore Compliance Division, International Tax Management National Tax Service

Phone: +82 44 204 2953E-mail: axis@nts.go.kr



### Kuwait



#### **TIN** description

#### For individuals

 TINs are issued by the Public Authority of Civil Information (PACI). Each individual has a civil identification number.

#### For entities

Cf. Individuals.

#### **TIN** structure

#### For individuals

• The TIN consists of **12 digits** (format: 99999999999).

#### For entities

• No information available yet.

#### How to find TIN?

#### For individuals

The TIN is on the Civil ID cards.

#### For entities

 The TIN number can be obtained from the Tax liability & Planning Department (Ministry of Finance).

#### **Useful links and contacts**

#### For further information

Link is not available.

#### **Contact point**

Omar AlwelayteEmail: owelayte@mof.gov.kw



### Latvia



#### For individuals

 The TIN for individuals is identical with their personal code and is issued by the State Revenue Service.

#### For entities

 The TIN for entities is issued by the State Revenue Service.

#### TIN structure

#### For individuals

- The TIN consists of 11 digits (format: 99999999999999999).
  - ✓ The first 6 digits indicate the date of birth of the individual.
  - ✓ The 7th digit indicates century ("0" is 19th century, "1"-20th century, "2"-21th century).

#### For entities

The TIN consists of 11 digits.

#### **How to find TIN?**

#### For individuals

The TIN for individuals can be found in the Passport, the identity card or in the driving license.



#### For entities

Not provided.

#### **Useful links and contacts**

#### For further information

- Information about TIN: www.pmlp.gov.lv
- Internet TIN verification: www.latvija.lv

#### **Contact point**

State Revenue Service e-mail: vid@vid.gov.lv



### Lebanon



#### **TIN description**

#### For individuals

- The TIN is issued by the tax administration to:
- ✓ an individual performing a business individually or as a partner in a partnership or contributing or holding shares in a company, or having a real estate in Lebanon, or subject to inheritance tax or any other tax liability.
- ✓ an employee practicing work on the Lebanese soil, whether the employer was a resident or a non resident.

#### For entities

- The TIN is issued by the tax administration to:
  - ✓ a profession, an establishment, a partnership, a corporation or a company or a joint venture
  - ✓ governmental entities, municipalities, associations or any other body having a tax liability.

#### **TIN** structure

#### For individuals

 The TINs are given based on numerical serial without the use of any letters.

#### For entities

The TINs are given based on numerical serial without the use of any letters, yet the TIN for entities registered in VAT are followed by a dash and a code (601 for the taxpayers subject to VAT, 603 and 604 for refund purposes...).

No additional information has been provided by the Lebanese tax administration on the format.

#### **How to find TIN?**

#### For individuals

 The TIN can be found in the tax identification card issued to physical persons.

#### For entities

 The TIN can be found in the registration certificate issued to entities or any other official certificate issued by the departments of the Revenue Directorate.

#### **Useful links and contacts**

#### For further information

http://www.finance.gov.lb/ar-lb/Taxation/LRT/TP

- Mr Louay Hajj Chehade
- E-mail: louayc@finance.gov.lb
- Phone: 00 961 1 429 003



### Liechtenstein



#### **TIN** description

#### For individuals

 The TIN is called the "PEID Nummer", which is the acronym for Personenidentifikationsnummer.

#### For entities

• The "PEID Nummer" is also used for entities.

#### **TIN structure**

#### For individuals

- The TIN consists of 12 digits
  - ✓ It might occur that a specific PEID number is only 4 or 7 digits long, but that happens due to the fact that the first digits are omitted in case they are the numeral zero.

#### For entities

- The TIN consists of 12 digits
  - ✓ It might occur that a specific PEID number is only 4 or 7 digits long, but that happens due to the fact that the first digits are omitted in case they are the numeral zero.

#### **How to find TIN?**

#### For individuals

- A project is currently being implemented in order to list the PEID number in the Liechtenstein national domestic identification cards.
- The PEID number is already mentioned on recent residence permits for foreigners and cross-border workers' ID (cf. illustrations below).



TIN

#### For entities

Not provided.

#### **Useful links and contacts**

#### For further information

 Website compatible with PEID number search for public information (in German): <a href="http://www.oera.li/hrweb/ger/firmensuche\_afj.htm">http://www.oera.li/hrweb/ger/firmensuche\_afj.htm</a>

#### **Contact point**

Still being defined.



### Lithuania



#### **TIN** description

#### For individuals

 The TIN corresponds to the unique personal number.

#### For entities

Nor provided.

#### **TIN** structure

#### For individuals

• The TIN consists of **11 digits**.

#### For entities

• The TIN consists of 9 digits.

#### How to find TIN?

#### For individuals

 The TIN is used in all identity documents – passports, ID cards, driving licenses, students ID, etc.



#### For entities

Not provided.

#### **Useful links and contacts**

#### For further information

http://www.gyvreg.lt/index.html

- International Information Exchange Division -State Tax Inspectorate under the Ministry of Finance.
- Phone: +370 5 2687993.



## Luxembourg



#### For individuals

- The TIN is known as the "National Identification Number" attributed to all individuals:
  - ✓ registered in a municipal registry of physical persons;
  - ✓ registered by law in a file of a public administration;
  - ✓ possessing the Luxembourg nationality and residing abroad.

#### For entities

The TIN is known as the "National Identifier".

#### **TIN structure**

#### For individuals

The TIN consists of 13 digits.

#### For entities

The TIN consists of 11 digits.

#### **How to find TIN?**

#### For individuals

 The TIN is not reported on official documents of identification but can be found on the social security card.

#### For entities

 The National identifier corresponds to the Tax File Number allocated by the administration.

#### **Useful links and contacts**

#### For further information

#### For individuals

http://www.ccss.lu/matricule (in French).

- Administration des contributions directes -Division échange de renseignements et de retenue d'impôt sur les intérêts - 45, boulevard Roosevelt - L-2982 Luxembourg.
- Phone: (+352) 40 800 1
- Fax: (+352) 40 800 2022
- http://www.impotsdirects.public.lu/legislation/me mento/Memento14 EN.pdf
- http://www.impotsdirects.public.lu/profil/organigr amme/direction/division\_echange\_renseigneme nts\_retenue\_interets/index.html



## Macao (China)



#### **TIN** description

#### For individuals

- The TIN corresponds to the ID number for individuals working as self-employed professionals or employees.
- The TIN is the taxpayer number assigned upon tax registration for individuals involving in commercial purposes.

#### For entities

 The TIN corresponds to the taxpayer number assigned upon tax registration for entities conducting commercial purposes.

#### **TIN** structure

#### For individuals

- The structure of the **ID number** is not provided.
- For individuals involving in commercial purposes, the TIN consists of 8 digits (the first digit is "0").

#### For entities

• The TIN consists of 8 digits (the first digit is "8").

#### How to find TIN?

#### For individuals

 The TIN is not usually found on official documents, except on documents for tax purposes.

#### For entities

Cf. individuals.

#### **Useful links and contacts**

#### For further information

www.dsf.gov.mo

#### **Contact point**

Not provided.



## Malaysia



#### **TIN** description

#### For individuals

 The TIN is called "Nombor Cukai Pendapatan" or Income Tax Number and is issued by the Inland Revenue Board of Malaysia (IRBM).

#### For entities

 The TIN is called "Nombor Cukai Pendapatan" or Income Tax Number and is issued by the Inland Revenue Board of Malaysia (IRBM).

#### **TIN structure**

#### For individuals

- The TIN consists of 13 characters (format: LL 9999999999).
  - ✓ The two first characters are either "SG" or "OG".

#### For entities

#### **How to find TIN?**

#### For individuals

 The TIN can be found in any documents or correspondences which relates to tax matters of the tax payer.

#### For entities

Cf. individuals.

#### **Useful links and contacts**

#### For further information

http://www.hasil.gov.my/index.php

- Malaysian Competent Authority: Department of International Taxation. Headquarters of Inland Revenue Board of Malaysia, Level 12, Hasil Tower, Persiaran Rimba Permai, Cyber 8, 63000 Cyberjaya, Selangor, MALAYSIA
- Telephone: (+603) 8313 8888
- Fax: (+603) 8313 7848 / (+603) 8313 7849
- e-mail: eoimalaysia@hasil.gov.my



### Malta



#### **TIN** description

#### For individuals

- The TIN is the Identity Card Number for Maltese nationals.
- For individuals who are not Maltese nationals, the TIN is the unique taxpayer reference number issued by the IRD.

#### For entities

 For entities, the TIN is the unique taxpayer reference number issued by the IRD.

#### TIN structure

#### For individuals

- The Identity Card Number consists of 8 characters (format: 9999999L).
- The first 4 digits may be omitted when they are 0 (format: (0000)999L).
- The last letter is M, G, A, P, L, H, B, or Z
- The taxpayer reference number consists of 9 digits.

#### For entities

The taxpayer reference number consists of 9 digits.

#### How to find TIN?

Income Tax Return

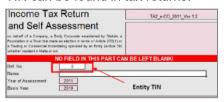
#### For individuals

The TIN can be found in the passport, in the identity card or in tax returns.



#### For entities

The TIN can be found in tax returns.



#### **Useful links and contacts**

#### For further information

- Information on Identity Card Numbers: https://identitymalta.com/id-cards/
- Application form for expatriate taxpayers: <a href="https://ird.gov.mt/downloads/other/expatriates\_fo">https://ird.gov.mt/downloads/other/expatriates\_fo</a> rm editable.pdf
- No online checker is available.

- Taxpayers Services.
- Email: taxpayerservice.ird@gov.mte-mail



### Marshall Islands

Please note that Marshall Islands are on the French list of non cooperative territories an States. As a consequence, transactions from France with this country are subject to a punitive tax regime.

#### **TIN** description

#### For individuals

The Marshall islands do not issue TIN but use an equivalent called "employee identification number" that is issued by the MISSA (Marshall Islands Social Security Administration). It is also known as "SSN" (Social Security Number).

#### For entities

 The Marshall islands do not issue TIN but use an equivalent called EIN ("employer identification number") that is issued by the MISSA (Marshall Islands Social Security Administration).

#### **TIN** structure

#### For individuals

 The employee identification number consists of 8 digits. The two first digits are always "04" (format: 04-999999).

#### For entities

 The EIN consists of 7 digits. The two last digits are always "04" (format: 99999-04).

#### **How to find TIN?**

#### For individuals

The employee identification number or personal SSN can be found in practically every document, such as social security cards, passports, driver licenses as ID numbers, medical records, death certificates, etc.

#### For entities

The EIN can be found on most official documents related to the entity, including bank accounts/loan applications, tax forms/filing taxes, MISSA/filing employees contributions, land leases, etc.

#### **Useful links and contacts**

#### For further information

MISSA website: http://www.rmimissa.org/

- Mr. Itibo P. Tofinga, Assistant Secretary of Finance, Ministry of Finance, Republic of the Marshall Islands.
- Mr. Bryan Edejer, Tax Compliance Manager, Marshall Islands Social Security Administration, Republic of the Marshall Islands.



### **Mauritius**



#### **TIN** description

#### For individuals

The TIN is called Tax Account Number (TAN).

#### For entities

Cf. individuals.

#### **TIN** structure

#### For individuals

■ The TIN consists of **8 digits** (the 1<sup>st</sup> digit is always 1, 7 or 8).

#### For entities

■ The TIN consists of **8 digits** (the 1<sup>st</sup> digit is always 2 or 3).

#### **How to find TIN?**

#### For individuals

- The TAN is printed on all tax returns, letters and notices sent to taxpayers. All official documents issued by the tax authority contain the Tax Account Number.
- For individuals who are employees, it is often shown on the statement of emoluments issued by their employer.
- The tax authority issues Tax Residence Certificates to both individuals and entities resident in Mauritius for a particular year. The TAN is clearly visible on this document.

#### For entities

Cf. individuals.

#### **Useful links and contacts**

#### For further information:

Not provided.

#### **Contact point**

 Mrs Y.Rangasamy, Section Head International Taxation Section, Mauritius Revenue Authority

E-mail: yamini.rangasamy@mra.mu

Phone: +230 207 5905

 Mrs Mukta Toofanee, Team Leader International Taxation Section, Mauritius Revenue Authority

E-mail: <a href="mailto:mukhta.toofanee@mra.mu">mukhta.toofanee@mra.mu</a> Phone: +230 207 6000 (ext 2953)



### Mexico



#### **TIN** description

#### For individuals

 The TIN is called Clave en el Registro Federal de Contribuyentes - RFC and is issued by the Mexican Tax Administration Service.

#### For entities

 The TIN is called Clave en el Registro Federal de Contribuyentes - RFC and is issued by the Mexican Tax Administration Service.

#### **TIN structure**

#### For individuals

- It consists of 13 characters (4 letters followed by 6 digits and 3 alphanumeric characters).
- The first 4 letters belong to the name, the next 6 digits are the date of birth, and the last 3 belong to the check digits.

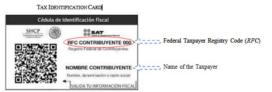
#### For entities

- It consists of 12 characters (3 letters followed by 6 digits and 3 alphanumeric characters).
- The first 3 letters belong to the name, the next 6 digits are the date incorporation, and the last 3 belong to the check digits.

#### **How to find TIN?**

#### For individuals

Tax Identification Card



Certification of Tax registration



Certification of Tax situation



#### For entities

Cf. Individuals

#### **Useful links and contacts**

#### For further information

- http://www.sat.gob.mx/informacion\_fiscal/tramite s/inscripcion\_rfc/Paginas/default.aspx
- http://www.sat.gob.mx/fichas\_tematicas/progra ma\_cumplimiento\_voluntario/Paginas/guia\_apoy o\_ins\_cribirse\_rfc.aspx

#### Online TIN Verification Tool

<a href="https://portalsat.plataforma.sat.gob.mx/Consulta">https://portalsat.plataforma.sat.gob.mx/Consulta</a>
 RFC/

- Mexican Competent Authority: Central Administration for Legal Support and International Tax Legal Affairs (Administración Central de Apoyo Jurídico y Normatividad Internacional)
- Avenida Hidalgo 77, Módulo III, P.B., Col. Guerrero, Delegación Cuauhtémoc, C.P. 06300, México, D.F.
- Tel. +52 (55)5802-1301



### Montserrat



Montserrat <u>does not issue tax identification numbers</u>
(TINs) or equivalent identifiers neither for individuals nor for entities.



### Nauru

Please note that Nauru is on the French list of non cooperative territories and States. As a consequence, transactions from France with this country are subject to a punitive tax regime.



#### **TIN** description

#### For individuals

 The TIN is issued by the Nauru Revenue Office Taxation Department upon registration.

#### For entities

 The TIN is automatically issued by the Nauru Revenue Office Taxation Department.

#### **TIN structure**

#### For individuals

■ The TIN consists of **9 digits** in 4 separate sections (format: 99-99999-9-9).

#### For entities

■ The TIN consists of **9 digits** in 4 separate sections (format: 99-99999-9-9).

#### **How to find TIN?**

#### For individuals

The TIN can be found on:

- Monthly Withholding Tax Return forms.
- Annual Withholding Tax Summary return forms.
- Tax payment Receipts.
- Application for Cash Export forms.
- Nauru Customs Office identification documentation.
- All correspondence issued to taxpayers in relation to penalty imposition including two templated letters by way of (a) Notification of Penalties under EST and (b) Notice of Penalty Assessment.
- Remittances advices provided by taxpayers for their tax and penalty payments.

#### For entities

Cf. individuals

#### **Useful links and contacts**

#### For further information

Not provided.

- Deputy Secretary Revenue Terry Greenwood.
- Email: terrygreenwood22@hotmail.com



### Netherlands



#### **TIN** description

#### For individuals

 The Dutch TIN is issued at birth or at registration at the municipality.

#### For entities

 The Dutch TIN is issued at entry in the register of business names (handelsregister).

#### **TIN** structure

#### For individuals

The Dutch TIN consists of 9 digits.

#### For entities

The Dutch TIN consists of 9 digits.

#### How to find TIN?

#### For individuals

 A TIN for individuals is recorded on a passport, driving license and identity card.





3.3.1. Rijbewijs (vanaf 1 november 2014)



#### For entities

Not provided.

#### **Useful links and contacts**

#### For further information

 https://www.government.nl/topics/identificationdocuments/contents/the-citizen-service-number

#### **Online TIN Verification Tool**

 https://ec.europa.eu/taxation\_customs/tin/tinReq uest.html

- Client Service of the Dutch Tax and Customs Administration
- Phone number +31.55.538.53.85
- Address: Dutch Tax and Customs Administration/Limburg/ Foreign Office Kloosterweg 22 Postbus 2865 6401 DJ Heerlen The Netherlands



### New Zealand



#### **TIN** description

#### For individuals

 The TIN is called IRD number and is issued by the Inland Revenue to individuals.

#### For entities

 The TIN is called IRD number and is issued by the Inland Revenue for entities (such as Companies, Partnerships, Trusts, Charities).

#### **TIN** structure

#### For individuals

 The TIN consists of 8 or 9 digits (depending on when it was first issued).

#### For entities

 The TIN consists of 8 or 9 digits (depending on when it was first issued).

#### How to find TIN?

#### For individuals

- IRD numbers are printed on all tax returns, letters (including the initial notification following registration into the tax system) and notices sent to customers.
- Initial notification of IRD number



Tax return



#### For entities

Cf. Individuals

#### **Useful links and contacts**

#### For further information

- Information on the IRD number is available on Inland Revenue's internet site:
  - http://www.ird.govt.nz/contact-us/topfive/one/ird-number-index.html http://www.ird.govt.nz/how-to/irdnumbers/
  - https://registermybaby.dia.govt.nz/birth.m http://www.business.govt.nz/companies/learnabout/starting-a-company/how-to-apply
- There is no online verification tool available.

#### Contact point

 New Zealand's Inland Revenue Department can be contacted as per the details on their internet site: <a href="http://www.ird.govt.nz/contact-us/">http://www.ird.govt.nz/contact-us/</a>



## Norway



#### **TIN** description

#### For individuals (NIN and D-numbers)

- NIN: Everyone resident in Norway is assigned a unique National Identity Number (NIN).
- D-Number: Foreign nationals who come to Norway to work for less than six months are given a temporary identity number called a Dnumber.

#### For entities

 Entities are issued an organization number which serves as a TIN upon registration.

#### **TIN structure**

#### **For individuals** (NIN and D-numbers)

- The NIN consists of 11 digits. The first 6 digits represent the date of birth in the order day, month, year.
- D- numbers are similar in structure to NINs, but the first digit is increased by four.

#### For entities

- The organization number consists of 9 digits.
- Entities which are registered in the Value Added Tax Register are required to add the letters MVA as a suffix to the organization number.

#### **How to find TIN?**

#### For individuals (NIN and D-numbers)

- National identity numbers appear in Norwegian passports and on Norwegian driving licenses.
- National identity numbers and D-numbers will appear in most official letters/documents from the tax authorities concerning individuals.

#### For entities (Organization number)

- The TIN will appear on all official documents issued both by the legal entity itself and by government agencies such as the tax office.
- The identification on tax returns and other tax related forms for entities will thus always be the TIN.

#### **Useful links and contacts**

#### For further information

#### On national identity numbers:

 http://www.skatteetaten.no/en/Person/National-Registry/Birth-and-name-selection/Childrenbornin-Norway/National-ID-number/

#### On D-numbers:

 http://www.skatteetaten.no/en/Person/Taxdeduction-card-and-advancetax/Foreignemployees/D-numbers/D-numbers/

#### On entities:

 http://www.brreg.no/samordning/organisasjonsn ummeret.html

#### Contact point

#### For individuals

- The Norwegian Tax Administration
- By phone +47 22 07 70 00

#### For entities

- The Brønnøysund Register Centre
- By phone + 47 75 00 75 00



### Poland



#### For individuals

- One TIN is called PESEL and is reported on official documents of identification.
- Another TIN, called Numer Identyfikacji Podatkowej (NIP), is also issued provided to be defined as taxpayers or payers of social security or health insurance contributions according to the local law.

#### For entities

The TIN is called Numer Identyfikacji Podatkowej (NIP).

#### **TIN structure**

#### For individuals

- The PESEL consists of 11 digits. The first 4 digits represent the year and month of birth.
- The NIP consists of 10 digits.

#### For entities

The NIP consists of 10 digits.

#### How to find TIN?

#### For individuals (PESEL)

PESELs are reported on official documents of identification:



#### For entities (NIP)

NIPs can be found on an official form of the head of a local tax office issuing TINs:



#### **Useful links and contacts**

#### For further information

#### For entities:

 http://www.mf.gov.pl/index.php?const=3&dzial=1 43&wysw=14&sub=sub1

#### Contact point

#### For individuals

- Ministry of Interior From stationary
- phone: +48 22 60 28 208

#### For entities

- National Tax Information (call-center)
- From stationary phone: +48 801 055 055
- From mobile phone: +48 22 330 0330



## Portugal



#### **TIN** description

#### For individuals

The TIN is called "Numero Identificação Fiscal - NIF" and is issued by Tax and Customs Authority in Portugal.

#### For entities

The TIN is issued by the Registo Nacional de Pessoas Coletivas (RNPC, National Registration for Legal Persons).

#### TIN structure

#### For individuals

- The TIN consists of 9 digits. The first digit for individuals is:
  - √ from 1 to 3 for resident individuals
- for non residents (subject to For entities withholding)

- The TIN consists of 9 digits. The first digit for entities is:
  - √ 5 for corporations and public entities
  - √ 6 for states
  - √ 7 for inheritances, Inv. Funds, non resident corporations (subject to withholding)
  - √ 9 for irregular companies and others

#### **How to find TIN?**

#### For individuals

 Citizen card (emission by the Ministry of Justice); and



Taxpayer card (emission by the Ministry of Finance – Tax and Customs Authority)



#### For entities

- Society card (emission by the Ministry of Justice); and
- Corporation card (emission by the Ministry of Justice)

#### **Useful links and contacts**

#### For further information

https://dre.pt/application/file/256919

- Directorate of Taxpayer Registration (DSRC)
- E-Mail: dsrc@at.gov.pt



### Romania



#### **TIN** description

#### For individuals

- The TIN is called "Personal Identification Number (CNP)" and is issued by the Ministry of Internal Affairs.
- For tax non-resident persons in Romania, the TIN is called "Codul de înregistrare fiscală (CIF)" and is issued the Tax Administration.

#### For entities

The TIN is issued by the Tax Administration.

#### **TIN** structure

#### For individuals

- The CNP consists of 13 digits.
- The CIF consists of 13 digits (the first 4 digits are: 9000).

#### For entities

The TIN consists of a single block of 2 to 10 digits.

#### **How to find TIN?**

#### For individuals

 The CNP can be found on official documents as passport, identity card, driving license, residence identity card for non-EU citizens or permanent residence identity card for EU citizens.



The CIF can be found on certificates for tax registration.

#### For entities

Not provided.

#### **Useful links and contacts**

#### For further information

#### For individuals

 https://ec.europa.eu/taxation\_customs/tin/pdf/en/ TIN - country\_sheet\_RO\_en.pdf

#### For entities

 http://www.mfinante.ro/agenticod.html?pagina=d omenii

#### **TIN** online check

 https://ec.europa.eu/taxation\_customs/tin/tinReq uest.html

#### Contact point

https://www.anaf.ro/arondare/



### Russia



#### **TIN** description

#### For individuals

The TIN is called "INN" and is issued by the tax authority.

#### For entities

Cf. individuals.

#### **TIN** structure

#### For individuals

The INN for individuals consists of 12 digits.

#### For entities

The INN for entities consists of 10 digits.

#### **How to find TIN?**

#### For individuals

- The INN can be found in the certificate of registration of an individual as a taxpayer.
- NB: the INN is not related to the passport number.

#### For entities

The INN can be found in the certificate of registration of an entity as a taxpayer.

#### **Useful links and contacts**

#### For further information

- Information about the INN on the Federal Tax Service web-portal:
  - http://www.nalog.ru/eng/exchinf/inn/
- Information on registration of entities and individual entrepreneurs (currently available only in Russian): <a href="mailto:egrul.nalog.ru">egrul.nalog.ru</a>
- Online service Find out an INN (TIN) (currently available only in Russian): <a href="https://service.nalog.ru/inn.do">https://service.nalog.ru/inn.do</a>

- Mr. Maxim Kuznetsov Head of Automatic Exchange of Information - Division Federal Tax Service of Russia
- E-mail: mns11324@nalog.ru
- Phone: +7 495 913 03 79



### Saint Lucia



#### **TIN** description

#### For individuals

The TIN is issued on registration for tax purposes.

#### For entities

Cf. individuals.

#### **TIN** structure

#### For individuals

• The TIN consists of a maximum of 6 digits.

#### For entities

Cf. individuals.

#### **How to find TIN?**

#### For individuals

 The TIN is only used for tax and customs purposes and can only be found on documents generated for these purposes.

#### For entities

Cf. individuals.

#### Useful links and contacts

#### For further information

Not provided yet.

- Fay Mathurin-Albert Tax Compliance Officer -Inland Revenue Department
- Email: fay.mathurin-albert@ird.gov.lc



# St Vincent & the Grenadines



#### **TIN** description

#### For individuals

 The TIN is automatically generated by the Inland Revenue Department.

#### For entities

Cf. individuals.

#### **TIN** structure

The TIN is **strictly numeric** in structure (individuals and entities).

**No other information** on the TIN structure has been provided as of today on the OECD portal.

#### **How to find TIN?**

#### For individuals

The TIN can be found on the National Drivers Licence Identification card and on receipts issued by the Inland Revenue Department upon the payment of any tax type.

#### For entities

 The TIN can be found on receipts issued by the Inland Revenue Department upon the payment of any tax type.

#### **Useful links and contacts**

#### For further information

Not provided yet.

- Kezi Francis Legal Officer Inland Revenue Department, Halifax Street, Kingstown, St. Vincent and the Grenadines
- Phone: (784)456-1111 Ext: 418
- Email: kezifrancis@gmail.com



# Samoa



# **TIN** description

#### For individuals

The TIN is issued by the Ministry for Revenue only to individuals that are engaged in a business/economic activity and have obtained a business license. It is not automatically issued to all tax residents.

#### For entities

 Similarly to individuals, the TIN is issued by the Ministry for Revenue to entities when applying for a business license.

### **TIN** structure

## For individuals

 The TIN consists of at least 5 digits (starting from number 70004).

#### For entities

Cf. individuals.

## How to find TIN?

#### For individuals

 TIN numbers are found on all Business License Certificate's and also on invoices and receipts of the business. Furthermore, all notices sent from the Ministry to businesses have this TIN number on it.

#### For entities

Cf. individuals.

# **Useful links and contacts**

### For further information

Not provided.

#### **Contact point**

Not provided.



# San Marino



# **TIN** description

### For individuals

 The TIN is called "Social Security Number (SSI Number)" and is issued by the Social Security Institute.

#### For entities

 The TIN is called "Tax Registration Number (COE)" and is issued by the Office of Industry, Handicraft and Trade or the Labour Office.

#### **TIN structure**

#### For individuals

- The TIN consists of block of digits assigned in sequence (format: 999999999, more than 1 digit).
- The first digits might be omitted if they correspond to the digit zero.

#### For entities

- The TIN consists of **7 characters** (format: LL99999).
- The 2 first characters are always "SM".

# **How to find TIN?**

#### For individuals

- The Social Security Number is indicated on the front of the identity card issued by the Vital Statistics Office, next to the photo of the holder, on the right, or on the Carta Azzurra (San Marino health card).
- It is also indicated in the certificates of tax residency issued by the Tax Office.

#### For entities

- The Tax Registration Number (COE) is indicated in the Certificate of License, issued by the Office of Industry, Handicraft and Trade.
- It is also indicated in the certificates of tax residency issued by the Tax Office.

# **Useful links and contacts**

#### For further information

Not provided yet.

- Tax Office, Via 28 Luglio, 196 47893, Borgo Maggiore (San Marino)
- Phone: +378 (0549) 885015
- Fax: +378 (0549) 885095
- Email: info.tributario@pa.sm



# Saudi Arabia



# **TIN** description

# For individuals

The TIN is automatically issued by the GAZT (Saudi Arabian tax administration) only to individuals or entities that are subject to tax. No TIN is issued to non Saudi individuals who do not conduct a business as they are not subject to tax.

#### For entities

Cf. individuals.

### **TIN** structure

#### For individuals

 The TIN consists of 10 digits (the last digit is a check digit).

#### For entities

Cf. individuals.

# **How to find TIN?**

#### For individuals

 The TIN can be found on TAX, Zakat, excise tax or VAT Certificates and invoices, and in correspondence between GAZT and taxpayers or on any type of documents issued by GAZT to taxpayers.

#### For entities

Cf. individuals.

# **Useful links and contacts**

#### For further information

 https://eservices.gazt.gov.sa/dzit\_logon/MenuIte ms.jsp?menu\_id=zcert&menu\_grp=eservices&p o rtalapp=x&ume.logon.locale=en

# **Contact point**

■ E-mail: CRS@gazt.gov.sa



# Seychelles



# **TIN** description

#### For individuals

- The TIN in Seychelles has no specific name and is referred as TIN.
- It is issued by the STC to any person liable to tax (individuals or entities).
- Yet, employees generally are not issued with a TIN as income tax is levied by means of withholding tax payable by the employer. Solely individuals who fall under the category of business, or those who rent a house for residential dwelling in Seychelles have a TIN.

#### For entities

Cf. individuals.

#### **TIN** structure

#### For individuals

- The TIN consists of 9 digits.
- For individuals, the third digit is "2".

## For entities

- The TIN consists of 9 digits.
- For entities the third digit is "1" for companies, "3" for partnerships, "4" for investment, "5" for trusts and "7" for funds.

# How to find TIN?

# For individuals

 Any documents produced by SRC will have a space dedicated to the TIN.

#### For entities

Cf. individuals.

# **Useful links and contacts**

## For further information

Not provided yet.

- Maria Luisa Woodcock Director Taxpayer Services - Seychelles Revenue Commission, Maison Collet, Victoria, Mahe, Seychelles.
- Phone: 4293724.
- Email: <u>Luisa.woodcock@src.gov.sc</u>



# Singapore



# **TIN** description

#### For individuals

- NRIC: This is for Singapore Citizens or Permanent Residents of Singapore.
- FIN: This is for Foreign Individuals who work in Singapore and hold a Work Permit or Employment pass.

#### For entities

- UEN Business (ROB): Number issued to Businesses registered with Accounting & Corporate Regulatory Authority ("ACRA").
- UEN Local Company (ROC): Number issued to Local Companies registered with ACRA.
- UEN Others: Number issued to all other entities which are not businesses or local companies.
- Individuals or entities without a NRIC/FIN or UEN will be assigned a Tax Reference Number (ASGD) or an Income Tax Reference Number (ITR).

#### **TIN** structure

#### For individuals

 NRIC/FIN: Both have 9 characters with the following format: L9999999L.

#### For entities

- UEN Business (ROB): 9 characters (99999999L).
- UEN Local Company (ROC): 10 characters (999999999L).
- UEN Foreign companies: 10 characters (F00099999L or F 99999L).
- UEN Others: 10 characters (S99LL9999L or T99LL9999L).
- ASGD: 9 characters (A9999999L)
- ITR: 10 characters (499999999L)

#### **How to find TIN?**

#### For individuals

 The TIN for a Singapore citizen and permanent resident of Singapore is printed on the NRIC (National Registration Identity Card)



 The TIN for a foreign individual who works/resides in Singapore is printed on the work pass or immigration pass.

#### For entities

 The TIN for businesses and local companies is printed on the Certificate of Registration or Certification of Incorporation issued by ACRA.

# **Useful links and contacts**

#### For further information

#### On UEN:

 https://www.uen.gov.sg/ueninternet/faces/pages/ admin/aboutUEN.jspx? afrLoop=486102330495 600& afrWindowMode=0& adf.ctrlstate=1bk0g69cny 13

#### Contact point

- International Tax Affairs & Relations Branch -Singapore Competent Authority: Inland Revenue Authority of Singapore
   55 Newton Road, Revenue House
- www.iras.gov.sg

Singapore 307987



# Slovak Republic



# **TIN** description

#### For individuals

- TIN is issued only for (individuals and entities) persons who perform business activities and who have an obligation to register at local tax office.
- If an individual does not have a TIN then a unique birth identification number ("Rodné Cislo") is used for tax purposes.

#### For entities

 TIN is issued to entities by tax administration trough registration procedure completion.

#### **TIN structure**

#### For individuals

- The TIN consists of 10 digits.
- The unique birth identification number consists of 9 or 10 digits (format: 999999/999 or 999999/9999).

#### For entities

- The TIN consists of 10 digits.
- In case of VAT registration, TIN consists of a prefix SK and the normal TIN.

## **How to find TIN?**

#### For individuals

 The birth identification number can be found on identification documents as identification card or passport.



#### For entities

- The allocated TIN must be shown on each document submitted to tax administration.
- TIN is visible on cash register records. TIN must be visible on each invoice, according to VAT act.

# **Useful links and contacts**

#### For further information

- Link where numbers assigned by Tax Administration can be verified
- Homepage of Tax Administration

#### Contact point

avi.biznistim@financnasprava.sk



# Slovenia



# **TIN** description

#### For individuals

 The TIN is called the SI tax number and is issued by Financial Administration of the Republic of Slovenia.

## For entities

 The TIN is called the SI tax number and is issued by Financial Administration of the Republic of Slovenia.

#### **TIN** structure

#### For individuals

The TIN consists of 8 digits.

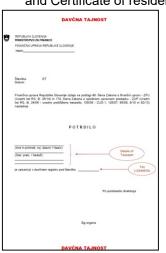
## For entities

The TIN consists of 8 digits.

#### How to find TIN?

#### For individuals

 TINs are not reported on official documents of identification, but they can be found on Certificate about the entry into the tax register and Certificate of residence.





#### For entities

Cf. individuals.

# **Useful links and contacts**

# For further information

#### For individuals and entities

- http://www.fu.gov.si/davki in druge dajatve/pos lovanje z nami/vpis v davcni register in davc na stevilka/ (SL)
- http://www.fu.gov.si/en/taxes and other duties/ poslovanje z nami/entry into the tax register and tax number/ (EN)
- No online checker is available.

- Financial Administration of the Republic of Slovenia - General Financial Office Tax Department - Tax Register Division
   Šmartinska cesta 55 SI-1000 Ljubljana Slovenia
- Email: gfu.fu@gov.si
- Phone: 00 386 1 478 38 00



# South Africa



# **TIN** description

#### For individuals

 The South African TIN is issued by the South African Revenue Service (SARS).

#### For entities

Cf. Individuals.

### **TIN** structure

#### For individuals

■ The TIN consists of **10 digits** (format: 999999999). The tax reference number can only start with 0, 1, 2, 3 and can be validated using the Modulus 10 Check.

#### For entities

Cf. Individuals.

#### **How to find TIN?**

#### For individuals

- The jurisdiction does not issue automatically TINs to all residents for tax purposes.
- The TIN is used in almost all correspondence between SARS and the taxpayer as well as in prescribed documents such as:
  - ✓ returns (Form IT 12 individuals)
  - √ assessments (Form IT34)
  - ✓ audit correspondence, notices of objection & appeal (Form NOO & NOA) and related dispute correspondence.

#### For entities

- The TIN is used in almost all correspondence between SARS and the taxpayer as well as in prescribed documents such as:
  - ✓ returns (Form IT14 legal entities)
  - √ assessments (Form IT34)
  - ✓ audit correspondence, notices of objection & appeal (Form NOO & NOA) and related dispute correspondence

# **Useful links and contacts**

#### For further information

Not provided

#### **Contact point**

For all correspondence :

Mr Thembile Hlati

Senior Manager: Exchange of Information - Business and Individual Tax Compliance Risk

South African Revenue Service

Private Bag X923

**PRETORIA** 

South Africa 0001

- Phone numbers :
  - ✓ Local Callers : 0800 00 7277 (0800 00

SARS

- ✓ International Callers: +27 11 602 2093
- Email: SARS EOI@sars.gov.za



# Spain



# **TIN** description

#### For individuals

- With Spanish nationality: The TIN is the number on the National Identity Card called DNI. For individuals who are not obliged to possess a National Identity card (non-resident Spaniards and resident Spaniards under the age of 14), the tax administration provides a TIN upon request.
- Without Spanish nationality: The TIN is the Foreigners' Identification Number (NIE).

#### For entities

 The TIN is called "Número de identificación fiscal".

#### **TIN structure**

#### For individuals

- With Spanish nationality:
- ✓ The DNI consists of 9 characters (8 digits and 1 letter format: 99999999L).
- ✓ For individuals not obliged to possess a National Identity Card, the TIN consists of **9 characters** (7 digits and 2 letters – format: L9999999L). The 1<sup>st</sup> letter is "L" for non-resident Spaniards and "K" for resident Spaniards under the age of 14.
- Without Spanish nationality:
- ✓ The TIN consists of 9 characters (7 digits and 2 letters - format: L9999999L). The 1st letter is M, X, Y or Z.

#### For entities

✓ The TIN consists of 9 characters (1 letter, 7 digits and 1 alphanumeric character - format: L9999999N). The 1st letter is A, B, C, D, E, F, G, H, J, P, Q, S, U, or V for Spanish entities, N for foreign entities and W for permanent establishments of a non-resident in Spain.

## **How to find TIN?**

#### For individuals

Personal identity card



Foreigners' resident card



#### For entities

Tax identification card



# **Useful links and contacts**

#### For further information

- http://www.agenciatributaria.es/AEAT.internet/Ini cio\_es\_ES/La\_Agencia\_Tributaria/Campanas/C ensos\_NIF\_y\_domicilio\_fiscal/Censos\_NIF\_y domicilio\_fiscal.shtml
- Online TIN verification tool: http://www.agenciatributaria.gob.es/

#### Contact point

Not provided yet.



# Sweden



# **TIN** description

#### For individuals

- Personal identity number (personnummer):
   This TIN is for persons who are or have been registered in the Swedish population record.
- Co-ordination number (samordningsnummer):
   This TIN is for persons who are not or have not been registered in the Swedish population records.

#### For entities

Not provided.

#### TIN structure

#### For individuals

- Personal identity number (personnummer):
   The TIN consists of 10 digits (format: 999999–9999 or 999999+9999).
- Co-ordination number (samordningsnummer):
   The TIN consists of 10 digits (format: 999999–9999).

#### For entities

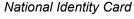
Not provided.

#### **How to find TIN?**

#### For individuals

 The TIN can be found on Passport, national ID Card, Driving License, and Other Identity card (Identitetskort)

#### **Passport**







#### Driving license



Other Identity card



**Useful links and contacts** 

# For further information

- www.skatteverket.se
- Online TIN Verification Tool: Not available.

#### **Contact point**

- The Swedish Tax Agency Addresses can be found on www.skatteverket.se
- Telephone from abroad: +46 8 564 851 60
   Telephone from Sweden: 0771-567 567
- Email: Swedish Tax Agency

# For entities

Not provided.



# Switzerland



# **TIN** description

#### For individuals

 The TIN is called Old Age and Survivors Insurance Number (Swiss social security number - AHV-Versichertennummer).

#### For entities

 The TIN is called the UID-number (Unternehmens-Identifikationsnummer) and is centralized at a federal level.

#### TIN structure

#### For individuals

The OASI consists of 13 digits (format: 756.9999.9999.99). The first 3 digits correspond to an initial country code that is "756" for Switzerland.

#### For entities

 The TIN consists of 9 digits with the prefix CHE (format: CHE-999.999.999).

#### How to find TIN?

#### For individuals

 OASI Number can be found on the official insurance certificate that is issued as of 2008 or on Swiss health insurance cards.





#### For entities

It is indicated on the front page of a VAT-return

#### German version



### French version



# **Useful links and contacts**

#### For further information

#### For individuals

- http://www.bsv.admin.ch
- http://www.zas.admin.ch

#### For entities

- http://www.uid.ch/
- Online verification tool: https://www.uid.admin.ch/

#### Contact point

#### For individuals

 Swiss Federal Social Insurance Office FSIO Effingerstrasse 20 CH-3003 Berne Phone: +41 (0)58 462 90 11

#### For entities

 Swiss Federal Statistical Office IDE Espace de l'Europe 10 CH-2010 Neuchâtel

Phone: +41 (0)800 20 20 10 Email: uid@bfs.admin.ch



# The Bahamas



The Bahamas <u>do not issue tax identification numbers</u>
(TINs) or equivalent identifiers neither for individuals
nor for entities.



# Trinidad & Tobago



# **TIN** description

## For individuals

- The TIN equivalent is the Board of Inland Revenue (BIR) file number.
- Every resident with tax filing obligations are required to apply for the BIR number.

### For entities

- The TIN equivalent is the Board of Inland Revenue (BIR) file number.
- Resident companies, non-resident companies engaged in trade and business and partnerships are required to apply for the BIR number.
- Trusts are granted a BIR number as they deduct taxes from their trustees.

#### **TIN** structure

#### For individuals

The BIR number consists of 10 digits.

#### For entities

Cf. individuals

#### How to find TIN?

#### For individuals

 TIN can be found in various correspondences sent to taxpayers from the tax authority, including statement of account, payment receipt, notice of assessment, tax clearance letter and audit statement.

#### For entities

Cf. individuals

# **Useful links and contacts**

#### For further information

### BIR registration process and guidelines

https://etax.ird.gov.tt/ /

#### For individuals

 http://www.ird.gov.tt/Media/Default/IRDForms/F-IA001--.pdf

#### For entities

 http://www.ird.gov.tt/Media/Default/IRDForms/F-AOI002--.pdf

#### **Additional information**

 http://rgd.legalaffairs.gov.tt/Laws2/Alphabetical\_ List/lawspdfs/75.01.pdf

- birchair@ird.gov.tt
- araphael@ird.gov.tt



# Turkey



# **TIN** description

#### For individuals

- Turkish citizens: the TIN matches the National Identity Number.
- Foreigners: Foreigners staying in Turkey more than six months are also required to obtain a TIN. They can use their Foreign Identity Numbers instead of TIN if it is available.

#### For entities

 The TIN is issued by the tax administration via central taxpayer registry files.

#### TIN structure

#### For individuals

- Turkish citizens: the National Identity Number consists of 11 digits and matches the TIN which consists of 10 digits.
- Foreigners: The TIN consists of 10 digits.

#### For entities

The TIN consists of 10 digits.

# **How to find TIN?**

#### For individuals

 Since individuals use the National Identity Number as TIN, this information can be found on National Identity Cards and passports.

#### For entities

TIN can be found on almost all the financial statements and declarations of taxpayer and notifications issued by the tax administration to the taxpayer in addition to TIN cards.

# **Useful links and contacts**

#### For further information

 Further information on TINs can be found on website of Turkish Revenue Administration: <a href="http://www.gib.gov.tr/en/references-and-resources/turkish-taxation-system">http://www.gib.gov.tr/en/references-and-resources/turkish-taxation-system</a>

#### Contact point

 Mr. Ahmet Yıldırım - Head of Group Turkish Revenue Administration Department of EU and Foreign Affairs Directorate

Merasim Cad. No:9/1 Çankaya / ANKARA TURKEY

Phone: +90 312 415 5256

Email: ahmet.yıldırım@gelirler.gov.tr

 Mrs. Gülru İskender Kaya - Head of Section Turkish Revenue Administration Department of EU and Foreign Affairs Directorate

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# Turks and Caicos



The Turks and Caicos Islands <u>do not issue tax</u> <u>identification numbers (TINs)</u> or equivalent identifiers neither for individuals nor for entities.



**UAE** 



The United Arab Emirates <u>do not issue tax identification</u> <u>numbers (TINs)</u> or equivalent identifiers neither for individuals nor for entities.

The TIN for entities will be issued in 2018 during the VAT Tax implementation.



# United Kingdom



# **TIN** description

#### For individuals

- NINO: The first TIN equivalent number is the National Insurance Number (NINO).
- UTR: The second TIN equivalent number is the Unique Taxpayer Reference (UTR) and is issued by HMRC.
- TRN: a Temporary Reference Number is generated internally when a full NINO cannot be traced or is not held.

#### For entities

 The TIN equivalent number is the Unique Taxpayer Reference (UTR) and is issued by HMRC.

#### **TIN structure**

#### For individuals

- NINO: The NINO consists of 9 characters (format: LL999999L). The last letter is always A, B, C or D.
- UTR: The UTR consists of 10 digits (format: 999999999)
- TRN: The TRN consists of 8 characters (format: 99L99999)

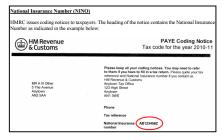
#### For entities

The UTR consists of 10 digits.

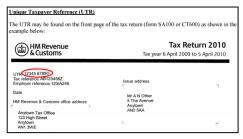
#### How to find TIN?

#### For individuals

NINO:



UTR:



#### For entities

Cf. UTR in individuals.

# **Useful links and contacts**

# For further information

NINO:

http://www.hmrc.gov.uk/ni/intro/basics.htm

UTR:

http://www.hmrc.gov.uk/index.htm

#### **Contact point**

EUSD contact:

 $\frac{dwp/hmrc.nationalinsurancenumberboard@hmr}{c.gsi.gov.uk}$ 



# Uruguay



# **TIN** description

#### For individuals

- The TIN is the "Identity Card Number" issued by the DNIC (National Office of Civil Identification).
- For foreign individuals who do not have an identity card in force, the TIN is called "Foreigner's Identification number (NIE)" and is issued by the Tax Authority (RUT Department).

#### For entities

 The TIN is called "RUT number" and is issued by the Tax Administration (applicable also for certain individuals carrying out business activities).

#### **TIN structure**

#### For individuals

- The Identity Card Number consists of 8 digits.
- The NIE consists of 9 digits.

#### For entities

The RUT number consists of 12 digits.

#### How to find TIN?

#### For individuals

Identity Card Number

#### **Old format**



#### **New format**



NIE



#### For entities

RUT number



# **Useful links and contacts**

#### For further information

- For individuals with ID card or NIE
- For entities with a RUT number

#### **Contact point**

Cr. Alejandro Grilli

Email: agrilli@dgi.gub.uy

Phone: +598 2 1344 int. 6446 and;

Dr. Guillermo Nieves

Email: <a href="mailto:gnieves@dgi.gub.uy">gnieves@dgi.gub.uy</a>
Phone: +598 2 401 74 63



# **USA**



# **TIN** description

#### For individuals

- SSN: The TIN is called the Social Security Number (SSN) and is issued by the Social Security Administration.
- ITIN: Individual Taxpayer Identification Number (ITIN) is issued to individuals who are required to have a U.S. TIN but who do not have and are not eligible to obtain an SSN.

#### For entities

 The TIN is called the Employer Identification Number (EIN) and is issued by the IRS.

#### **TIN structure**

#### For individuals

- SSN: The SSN consists of 9 digits (format 999-99-9999).
- ITIN: The ITIN consists of **9 digits** (format 999-99-9999) and always begins with the number 9.

#### For entities

The EIN consists of 9 digits (format 99-9999999).

# How to find TIN?

#### For individuals

 The U.S. TIN may be found on a number of documents, including tax returns and forms filed with the IRS, and in the case of an SSN, on a social security card.

#### For entities

 The U.S. TIN may be found on a number of documents, including tax returns and forms filed with the IRS.

# **Useful links and contacts**

### For further information

SSN:

http://www.ssa.gov/

ITIN:

http://www.irs.gov/pub/irs-pdf/fw7.pdf

EIN:

http://www.irs.gov/pub/irs-pdf/p1635.pdf

#### **Contact point**

SSN:

http://www.ssa.gov/agency/contact/

• **EIN and ITIN:** The U.S. competent authority is not generally involved in the provision of TINs.

Taxpayers with specific individual or business account questions should contact the International Taxpayer Service Call Center by phone or fax.

Tel: 267-941-1000 (not toll-free)

Fax: 267-941-1055

