



**EXCHANGE PARTNER**  
**TAX IDENTIFICATION NUMBER**  
**BOOKLET**

**Please Note:**

***All Exchange Partners are represented, however only jurisdictions which have published their TIN information with the OECD have information displayed.***

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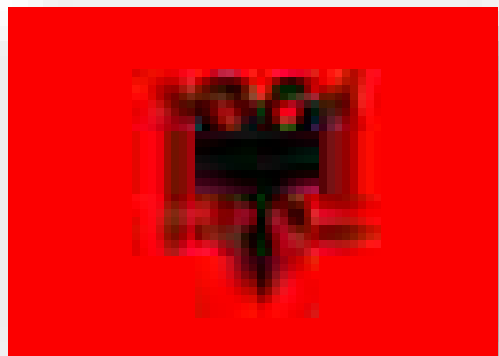
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## ALBANIA (AL)

### TIN DESCRIPTION

#### FOR INDIVIDUALS:

The TIN is called NID(National Identification Number) and is issued by the National Business Center (NBC).

#### FOR ENTITIES:

Same as above

### TIN FORMAT

#### FOR INDIVIDUALS

The NID consists of 10 digits.

e.g. I05101999Q

#### FOR ENTITIES

The NID consists of 10 digits.

e.g. J12345678N.

### FOR FURTHER INFORMATION

Info on TIN for taxpayers: <https://www.tatime.gov.al/eng/c/4/103/business-lifecycle>

Info on TIN for individuals: <https://www.tatime.gov.al/eng/c/3/12/21/individual>



# ANDORRA (AD)

## TIN DESCRIPTION

### FOR INDIVIDUALS:

The TIN is called NRT (Número de Registre Tributari) or NIA (Número d'Identificació Administrativa) and is issued by the National Business Center (NBC).

### FOR ENTITIES:

Same as above

## TIN FORMAT

### FOR INDIVIDUALS

The NRT consists of 8 digits.

- F + 6 digits + 1 control letter for natural persons
- E + 6 digits + 1 control letter for non-residents

### FOR ENTITIES

The NRT consists of 8 digits.

- A + 6 digits + 1 control letter – Limited company
- L + 6 digits + 1 control letter – Private Limited company
- E + 6 digits + 1 control letter – non-resident company
- C + 6 digits + 1 control letter - Joint ownership ventures
- D + 6 digits + 1 control letter – public entities
- G + 6 digits + 1 control letter – tax groups
- O + 6 digits + 1 control letter – collective investment schemes
- P + 6 digits + 1 control letter – Associations/foundations
- U + 6 digits + 1 control letter – Para public entities

## FOR FURTHER INFORMATION

Not provided.



# ANGUILLA (AI)

NO INFORMATION PUBLISHED





# ANTIGUA AND BARBUDA (AG)

NO INFORMATION PUBLISHED



# ARGENTINA (AR)

## 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 FORMAT

### 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.

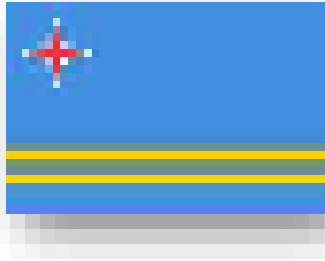
- The first 2 digits indicate the type of person: 30 or 33 for entities.
- The next 8 digits are assigned by the AFIP.
- The last digit is randomly assigned.

## FOR FURTHER INFORMATION

[http://www.afip.gov.ar/genericos/guiaDeTramites/consulta\\_show.aspx?id=1699](http://www.afip.gov.ar/genericos/guiaDeTramites/consulta_show.aspx?id=1699)

[http://www.afip.gov.ar/genericos/guiaDeTramites/consulta\\_show.aspx?id=809](http://www.afip.gov.ar/genericos/guiaDeTramites/consulta_show.aspx?id=809)

<https://seti.afip.gob.ar/padron-puc-constancia-internet/ConsultaConstanciaAction.do>



# ARUBA (AW)

## TIN DESCRIPTION

### FOR INDIVIDUALS:

The TIN is generated based on the registered information such as:

- First name
- Last name
- Marital Status
- Bank Account

### FOR ENTITIES

The TIN is generated based on the registered information such as:

- Trade name
- Legal name
- Industry code
- Date of establishment

## TIN FORMAT

### FOR INDIVIDUALS

TIN consists of 8 digits

### FOR ENTITIES

TIN consists of 8 digits

## 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/WaarmoetuwondernemingalIemaalaanmelden/tabid/317/Default.aspx>



# AUSTRALIA (AU)

## 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 FORMAT

### 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).

## FOR FURTHER INFORMATION

### For individuals

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

### For entities

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



# AUSTRIA (AT)

## TAX DESCRIPTION

### FOR INDIVIDUALS

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

### FOR ENTITIES

Not provided.

## TIN FORMAT

### FOR INDIVIDUALS

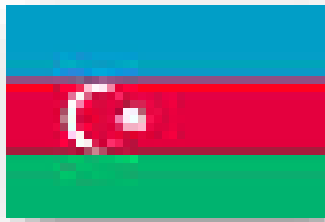
The TIN consists of 9 digits (format: 99-999/9999).

### FOR ENTITIES

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

## FOR FURTHER INFORMATION

[https://www.bmf.gv.at/Steuern/\\_start.htm](https://www.bmf.gv.at/Steuern/_start.htm)



# AZERBAIJAN (AZ)

## TIN DESCRIPTION

### FOR INDIVIDUALS

The TIN is issued by the Ministry of Taxes of the Republic of Azerbaijan. It is not issued to individuals who are not engaged in entrepreneurial activities and (or) should not be registered as taxpayer according to legislation.

### FOR ENTITIES

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

## TIN FORMAT

### FOR INDIVIDUALS

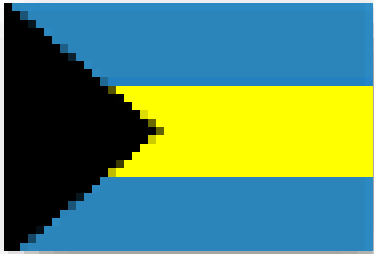
The TIN consists of 10 digits. For individuals, the last digit is always number 2.

### FOR ENTITIES

The TIN consists of 10 digits. For entities, the last digit is always number 1.

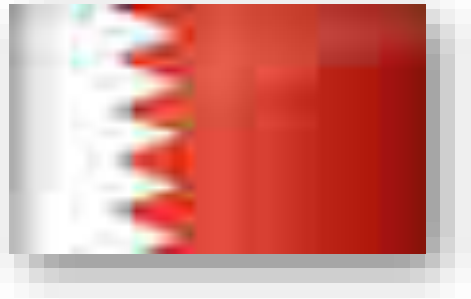
## FOR FURTHER INFORMATION

<https://www.e-taxes.gov.az/ebyn/payerOrVoenChecker.jsp>



## BAHAMAS (BS)

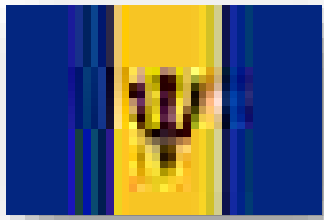
BAHAMAS DOES NOT ISSUE TAX IDENTIFICATION NUMBERS (TINS) OR EQUIVALENT IDENTIFIERS NEITHER FOR INDIVIDUALS NOR FOR ENTITIES.



## BAHRAIN (BH)

BAHRAIN DOES NOT ISSUE TAX IDENTIFICATION NUMBERS (TINS) OR EQUIVALENT IDENTIFIERS NEITHER FOR INDIVIDUALS NOR FOR ENTITIES.





## BARBADOS (BB)

NO INFORMATION PUBLISHED



# BELGIUM (BE)

## 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 FORMAT

### FOR INDIVIDUALS

The TIN consists of 11 digits.

### FOR ENTITIES

The TIN consists of 10 digits.

## FOR FURTHER INFORMATION

All the available information can be found on the “TIN on Europa” Portal at the following address:

[https://ec.europa.eu/taxation\\_customs/tin/tinByCountry.html?locale=en](https://ec.europa.eu/taxation_customs/tin/tinByCountry.html?locale=en)



# BELIZE (BZ)

## 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

Same as individuals.

## TIN FORMAT

### 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

Same as individuals.

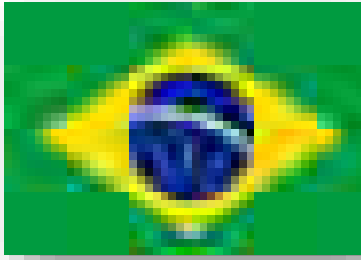
## FOR FURTHER INFORMATION

Not provided.



## BERMUDA (BM)

BERMUDA DOES NOT ISSUE TAX IDENTIFICATION NUMBERS (TINS) OR EQUIVALENT IDENTIFIERS NEITHER FOR INDIVIDUALS NOR FOR ENTITIES.



# BRAZIL (BR)

## 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 FORMAT

### 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

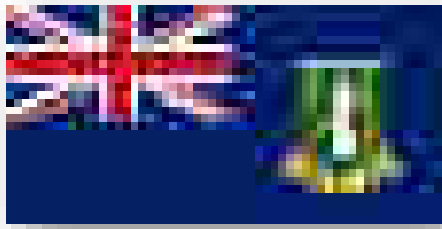
- It consists of 14 digits formatted as follows: XX.XXX.XXX/XXXX-XX.
- The first eight digits identify the company, the four digits after the slash identify the branch or subsidiary and the last 2 are the result of an arithmetic operation on the previous ones.

## FOR FURTHER INFORMATION

For individuals (CPF) <http://www.receita.fazenda.gov.br/PessoaFisica/CPF/CadastroPf.htm>

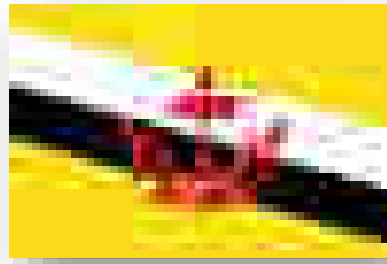
For entities (CNPJ)

<http://www.receita.fazenda.gov.br/PessoaJuridica/CNPJ/ConsulSitCadastralCNPJ.htm>



# BRITISH VIRGIN ISLANDS (VG)

NO INFORMATION PUBLISHED



# BRUNEI DARUSSALAM (BN)

## TAX DESCRIPTION

### FOR INDIVIDUALS

NRIC Number: This is for Brunei Darussalam Citizen, Permanent Resident of Brunei Darussalam and Temporary Resident of Brunei Darussalam.

### FOR ENTITIES

PXXXXXXXX – Standard registration number issued to Sole-Proprietorships or Partnerships registered under the Brunei's Business Names Act, Chapter 92 (BNA).

RCXXXXXXXX – Standard registration number issued to Private Limited Companies and Public Companies incorporated under the Brunei's Companies Act, Chapter 39 (CA).

RFCXXXXXXXX – Standard registration number issued to Foreign Branch of companies registered under the Brunei's Companies Act, Chapter 39.

All of the above registration numbers are issued by the Registry of Companies and Business Names Division, Ministry of Finance.

### FOR FURTHER INFORMATION

For private limited companies / public companies / registered foreign companies:

<https://www.roc.gov.bn/bruneimaster/viewInstance/view.html?id=69d4905983746cac6e84089d1fefc928222bf29b777a19c0&timestamp=4137327679409200>

For business names (sole-proprietorship / partnership):

<https://www.roc.gov.bn/bruneimaster/viewInstance/view.html?id=69d4905983746cac6e84089d1fefc92879d7b6375f58a8ff&timestamp=4137474058735500>

## TIN FORMAT

### FOR INDIVIDUALS

NRIC issued falls within the range 00-000001 - 99-999999.

### FOR ENTITIES

PXXXXXXXX

RCXXXXXXXX

RFCXXXXXXXX



# BULGARIA (BG)

## 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 FORMAT

### 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).

## FOR FURTHER INFORMATION

[https://ec.europa.eu/taxation\\_customs/tin/tinByCountry.html](https://ec.europa.eu/taxation_customs/tin/tinByCountry.html)





# CANADA (CA)

## 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 FORMAT

### FOR INDIVIDUALS

The SIN consists of 9 digits.

### FOR ENTITIES

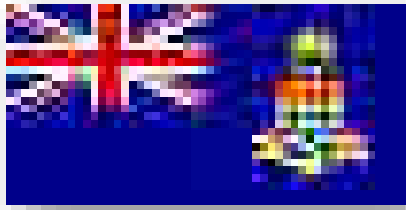
- For entities and partnerships, the BN consists of 9 digits.
- For trusts, the Trust Account Number consists of 8 digits.

## FOR FURTHER INFORMATION

For individuals (SIN) <http://www.servicecanada.gc.ca/eng/sc/sin/index.shtml>

For entities (BN and TAN)

- Information on BN: <http://www.cra-arc.gc.ca/bn/>
- Information on Trust Account Number: <http://www.cra-arc.gc.ca/tx/trsts/t3pp/menu-eng.html>



## CAYMAN ISLANDS (KY)

THE CAYMAN ISLANDS DO NOT ISSUE TAX IDENTIFICATION NUMBERS (TINS) OR EQUIVALENT IDENTIFIERS NEITHER FOR INDIVIDUALS NOR FOR ENTITIES



# CHILE (CL)

## 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 FORMAT

### FOR INDIVIDUALS

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

### FOR ENTITIES

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

## FOR FURTHER INFORMATION

### ■ TIN information

[http://www.sii.cl/pagina/registro\\_contribuyentes/ayudas\\_inicio\\_actividades.htm](http://www.sii.cl/pagina/registro_contribuyentes/ayudas_inicio_actividades.htm)

### ■ TIN verification

<https://zeus.sii.cl/cvc/stc/stc.html>



# CHINA (CN)

## 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, the related passport/document numbers are considered as TIN. For these individuals, the issuance of the Chinese TIN occurs following a first tax-return or following a first tax payment obligation.

### FOR ENTITIES

- A new TIN regime was implemented in 2005 and 2 different TINs coexist.
- The old TIN is the unique number assigned to each entity enrolled in the registry by the China State Administration.
- The new TIN number is called the Credibility code and is issued by the China State Administration.

## TIN FORMAT

### FOR INDIVIDUALS

- The ID number consists of 18 digits or 17 digits followed by the letter "x" (format: 999999999999999999 or 9999999999999999x).
- Passport numbers consists of 18 characters (format: L9999999999999999 or L9999999999999999L, the first letter is "C", "W", "H", "M" or "T").
- The TIN related to the soldier card consists of 15 characters (format: J99999999999999).

### FOR ENTITIES

- The old TIN consists of 15 digits.
- The new TIN consists of 18 digits with sometimes letters appearing in the last 10 characters, especially the 9th, 10th, 13rd and 18<sup>th</sup> (format: 999999999999999999 or 99999999XXXXXXXXXX).

## FOR FURTHER INFORMATION

- <http://www.chinatax.gov.cn/n810341/n810755/c1826943/content.html>
- [http://www.gov.cn/xinwen/2015-08/13/content\\_2912366.htm](http://www.gov.cn/xinwen/2015-08/13/content_2912366.htm)
- <http://hd.chinatax.gov.cn/guoshui/action/GetArticleView1.do?id=9&flag=1>



# COLUMBIA (CO)

## 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 FORMAT

### 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)

## FOR FURTHER INFORMATION

[http://www.dian.gov.co/contenidos/otros/conozca\\_rut.html](http://www.dian.gov.co/contenidos/otros/conozca_rut.html)



# COOK ISLANDS (CK)

## TIN DESCRIPTION

### FOR INDIVIDUALS

Must register with the Revenue Management Division (RMD) to receive a RMD number.

### FOR ENTITIES

Same as Individuals

## TIN FORMAT

### FOR INDIVIDUALS

Numeric 5 digit (formatted 99999)

### FOR ENTITIES

Same as Individuals

## FOR FURTHER INFORMATION

<http://www.mfem.gov.ck/tax/forms-returns#registrations>



# COSTA RICA (CR)

## 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 FORMAT

### FOR INDIVIDUALS

- The physical identification number consists of 9 digits (format: 9 – 9999 – 9999).
- The DIMEX consists of 11 digits.
- 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).

## FOR FURTHER INFORMATION

- Taxpayer Identification System <http://www.hacienda.go.cr/contenido/661-herramientas-electronicas>
- Physical identification number [http://www.tse.go.cr/consulta\\_persona/consulta\\_cedula.aspx](http://www.tse.go.cr/consulta_persona/consulta_cedula.aspx)
- Corporate identification number <https://www.rnpdigital.com/shopping/consultaDocumentos/indiceDocumentos.jspx>



# CROATIA (HR)

## 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 FORMAT

### 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.

## FOR FURTHER INFORMATION

<http://www.porezna-uprava.hr/en/Pages/PIN.aspx>





## CURACAO (CW)

NO INFORMTION PUBLISHED



# CYPRUS (CY)

## 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

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

## TIN FORMAT

### FOR INDIVIDUALS

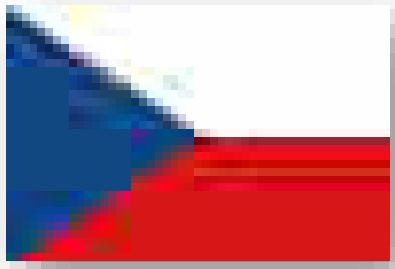
- The TIN consists of 9 characters (format: 99999999L).
- The first digit is 0 or 9 for individuals.

### FOR ENTITIES

- The TIN consists of 9 characters (format: 99999999L).
- The first digit indicates the entity category.

## FOR FURTHER INFORMATION

Not available



# CZECH REPUBLIC (CZ)

## TIN DESCRIPTION

### FOR INDIVIDUALS

In Czech Republic, the TIN is called “Personal Number”.

### FOR ENTITIES

Not available.

## TIN FORMAT

### 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).

## FOR FURTHER INFORMATION

[https://ec.europa.eu/taxation\\_customs/tin/tinByCountry.html](https://ec.europa.eu/taxation_customs/tin/tinByCountry.html)



# DENMARK (DK)

## 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 FORMAT

### 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.

## FOR FURTHER INFORMATION

### *For individuals*

- Further information on CPR numbers can be found at: [www.CPR.dk](http://www.CPR.dk)
- The EU TIN on Europa portal can provide a verification tool which allows checking the CPR syntax and the TIN structure.

### *For entities*

- Further information on CVR numbers can be found at: [www.CVR.dk](http://www.CVR.dk)
- Further information on SE-numbers can only be found at: [www.SKAT.dk](http://www.SKAT.dk)



# DOMINICA (DM)

NO INFORMATION PUBLISHED



# ECUADOR

## TIN DESCRIPTION

### FOR INDIVIDUALS

The TIN for individuals is also called the “Registro Unico de Contribuyentes”(RUC).

### FOR ENTITIES

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

## TIN FORMAT

### FOR INDIVIDUALS

The “RUC” consists of 13 digits and always ends in 001.

### FOR ENTITIES

The registration code consists of 13 digits.

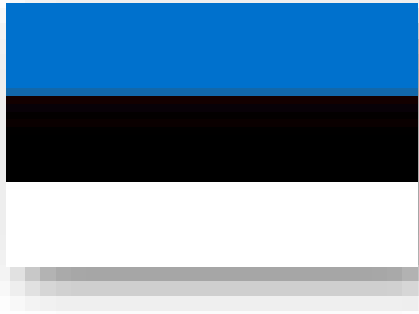
- The third digit is always 9.
- The last three digits are always 001.

## FOR FURTHER INFORMATION

- Further information about TINs can be found in Ecuador from here:

:<http://www.sri.gob.ec/web/guest/RUC>

- Data on registered taxpayers can be found here: <https://srienlinea.sri.gob.ec/sri-en-linea/SriRucWeb/ConsultaRuc/Consultas/consultaRuc>



# ESTONIA (EE)

## 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 FORMAT

### FOR INDIVIDUALS

The “Personal Identification Code” consists of 11 digits.

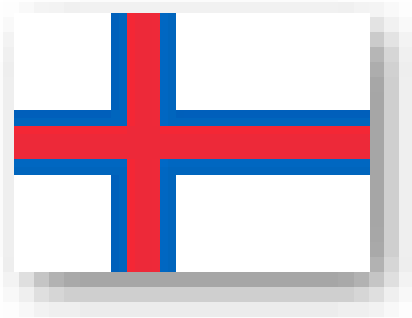
### FOR ENTITIES

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.

## 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.



# FAROE ISLANDS (FO)

## 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”.

### FOR ENTITIES

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

## TIN FORMAT

### FOR INDIVIDUALS

- The TIN for individuals consists of 9 digits (format: 999999-999)
- The structure and format of the identification number is similar, but not identical to the P number issued by the National Registration Office.

### FOR ENTITIES

The TIN for entities consists of consecutive digits.

## FOR FURTHER INFORMATION

For individuals further information on P numbers can be found at [www.us.fo](http://www.us.fo)

For entities further information on V numbers can be found at [www.taks.fo](http://www.taks.fo)





# FINLAND (FI)

## 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 FORMAT

### 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.).

## FOR FURTHER INFORMATION

### *For individuals*

- TIN information for individuals: [https://ec.europa.eu/taxation\\_customs/tin/pdf/en/TIN\\_-\\_country\\_sheet\\_FI\\_en.pdf](https://ec.europa.eu/taxation_customs/tin/pdf/en/TIN_-_country_sheet_FI_en.pdf)

### *For entities*

- TIN verification tool for entities: TIN Search



# FRANCE (FR)

## 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 FORMAT

### 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).

## 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/>



# GERMANY (DE)

## 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 FORMAT

### FOR INDIVIDUALS

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

### FOR ENTITIES

The TIN is currently being developed.

## FOR FURTHER INFORMATION

Information on tax identification numbers can be found on the Federal Central Tax Office’s website at:

[http://www.bzst.de/DE/Steuern\\_National/Steuerliche\\_Identifikationsnummer/steuerid\\_node.html](http://www.bzst.de/DE/Steuern_National/Steuerliche_Identifikationsnummer/steuerid_node.html)



GHANA (GH)

NO INFORMATION PUBLISHED



# GIBRALTAR (GI)

## TIN DESCRIPTION

### FOR INDIVIDUALS

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

### FOR ENTITIES

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

## TIN FORMAT

### FOR INDIVIDUALS

The TIN consists of a maximum of 6 digits.

### FOR ENTITIES

The TIN consists of a maximum of 6 digits.

## 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: <http://www.gibraltarlaws.gov.gi/articles/2010-21o.pdf>



## GREECE (GR)

### 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 FORMAT

#### FOR INDIVIDUALS

The TIN consists of 9 digits.

#### FOR ENTITIES

The TIN consists of 9 digits

### FOR FURTHER INFORMATION

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



# GREENLAND (GL)

## 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 FORMAT

### FOR INDIVIDUALS

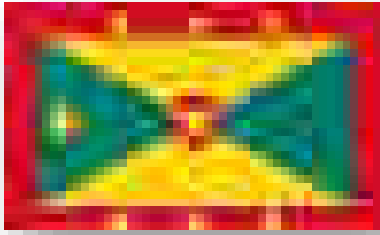
The TIN for individuals consists of 10 digits (format: 999999-9999).

### FOR ENTITIES

The TIN for entities consists of 8 digits.

## FOR FURTHER INFORMATION

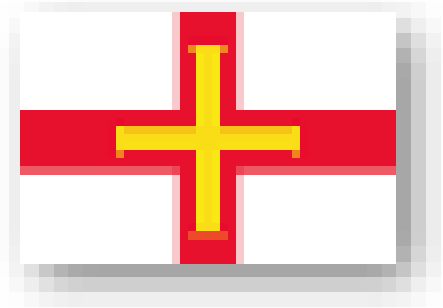
- Further information on CPR numbers (TIN) for natural persons can be found at <http://www.cpr.dk/>
- Further information on GER numbers can be found at <http://aka.gl/da/Virksomhed/GER>
- The EU TIN on Europa portal can provide a verification tool which allows checking the CPR syntax (i.e. algorithm) and the TIN structure. The online check module does not confirm the identity of a person or the existence of the TIN.



## GRENADA (GD)

NO INFORMATION PUBLISHED





# GUERNSEY (GG)

## TIN DESCRIPTION

### FOR INDIVIDUALS

- The first TIN equivalent number is the Social security number issued by the Guernsey Social Security Department.
- The 2nd TIN equivalent number is the UK National Insurance Number (NINO).
- The 3rd 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 organization registration numbers”;

## THE FORMAT

### 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 of 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 Organization number consists of 1 to 3 digits prefixed with NP (format: NP9, NP99, NP999).

## FOR FURTHER INFORMATION

Not provided.



# HONG KONG (CHINA) (HK)

## TIN DESCRIPTION

### FOR INDIVIDUALS

■ The TIN is called Hong Kong Identification Number (HKID) and issued by the Immigration Department.

### FOR ENTITIES

■ The TIN is called Business Registration (BR) and is issued by the Business Registration Office.

## THE FORMAT

### FOR INDIVIDUALS

■ HKID e.g. @ 123456 #

- @ represents any one or two capital letters of the alphabet.
- # is the check digit which has 11 possible values from 0 to 9 and A.

### FOR ENTITIES

■ The BR number comprises 8 numerals.

## FOR FURTHER INFORMATION

Information on HKID: [http://www.immd.gov.hk/eng/services/hkid/general\\_info.html](http://www.immd.gov.hk/eng/services/hkid/general_info.html)

Information on BR: <http://www.ird.gov.hk/eng/tax/bre.htm>



# HUNGARY (HU)

## TIN DESCRIPTION

### FOR INDIVIDUALS

The TIN for individuals in Hungarian is called “adóazonosító jel”.

### FOR ENTITIES

- The TIN for entities in Hungarian is called: “adózszám”.
- This TIN also apply for certain individuals wishing to pursue business activities that incur entrepreneurial tax or VAT payment liability

## TIN FORMAT

### FOR INDIVIDUALS

The TIN consists of 10 digits.

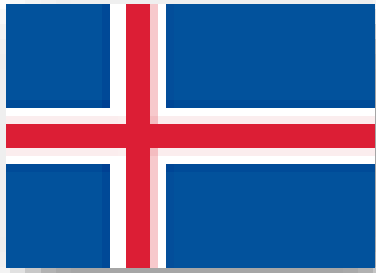
### FOR ENTITIES

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

## FOR FURTHER INFORMATION

Further information can be found on the website of the National Tax and Customs Administration:

<http://en.nav.gov.hu/>



# ICELAND (IS)

## 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 FORMAT

### FOR INDIVIDUALS

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

- The first 6 digits are the date of birth.
- The 7th and 8th digits are random.
- The 9th is a check digit and the 10th 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

## FOR FURTHER INFORMATION

Further information can be found here:

- <https://www.rsk.is/fyrirtaekjaskra/>
- <http://www.skra.is/english/english/>



# INDIA (IN)

## 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 FORMAT

### FOR INDIVIDUALS

The TIN consists of 10 alphanumeric characters (format: LLLL9999L).

- The 4th 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: LLLL9999L).

- The 4th 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 FURTHER INFORMATION

- <http://www.incometaxindia.gov.in/Documents/about-pan.htm>
- <http://www.incometaxindia.gov.in/Pages/acts/income-tax-act.aspx>
- <http://www.incometaxindia.gov.in/pages/rules/income-tax-rules-1962.aspx>



# INDONESIA (ID)

## TIN DESCRIPTION

### FOR INDIVIDUALS

Tax Identification Number (TIN) is known in Indonesia as Nomor Pokok Wajib Pajak (NPWP), individuals are obliged to register themselves as taxpayer to the relevant tax office once they fulfill the subjective and objective requirement in accordance with Article 2 Paragraph (1) of GPTPL.

### FOR ENTITIES

Same as Individuals

## TIN FORMAT

### FOR INDIVIDUALS

NPWP is comprised by 15 (fifteen) numeric digits with the following details:

- a. the first 9 (nine) digits (1-9) are unique identity of taxpayer;
- b. the next 3 (three) digits (10-12) are the code for tax office where the taxpayer registered for the first time; and
- c. the last 3 (three) digits (13-15) are code for central or branch status.

(Format 1 2. 3 4 5. 6 7 8. 9 - 10 11 12. 13 14 15)

### FOR ENTITIES

Same as Individuals

## FOR FURTHER INFORMATION

More information on NPWP registration for individual is available on the following link:

<http://www.pajak.go.id/content/1213-syarat-pendaftaran-npwp>

Further information on NPWP registration for entity is available on the following link:

<http://www.pajak.go.id/content/212-syarat-pendaftaran-npwp>



# IRELAND (IE)

## TIN DESCRIPTION

### FOR INDIVIDUALS

The TIN is known as Personal Public Service Number (PPS N<sup>o</sup>) 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 FORMAT

### 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: 9999999L or 9999999LL).
- The CHY Number consists of letters CHY followed by between 1 and 5 digits (format: CHY9 to CHY99999).

## FOR FURTHER INFORMATION

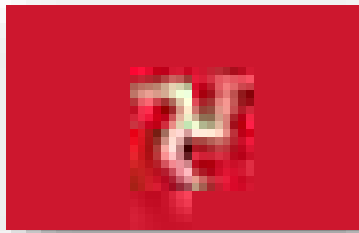
*For individuals*

[www.welfare.ie](http://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](http://www.revenue.ie/en/about/publications/charities_alpha.xlszdzd)



# ISLE OF MAN (IM)

## TIN DESCRIPTION

### FOR INDIVIDUALS

- The first TIN equivalent number is the “Tax Reference Number” issued by the Income Tax Division.
- The 2nd 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 FORMAT

### FOR INDIVIDUALS

- The Tax Reference Number consists of 9 characters (format: L999999-99).
- For individuals, the 1st 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 1st letter is “C” for companies and “X” for trusts, foundations and partnerships.

The use of the 2-digits suffix is optional.

## 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.





## ISREAL (IL)

### TIN DESCRIPTION

#### FOR INDIVIDUALS

The TIN for individuals corresponds to the ID number.

#### FOR ENTITIES

Not provided.

### TIN FORMAT

#### FOR INDIVIDUALS

Not provided.

#### FOR ENTITIES

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

### FOR FURTHER INFORMATION

Not provided.



# ITALY (IT)

## 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 FORMAT

### FOR INDIVIDUALS

The TIN consists of 16 characters (format: LLLLLL99L99L999L).

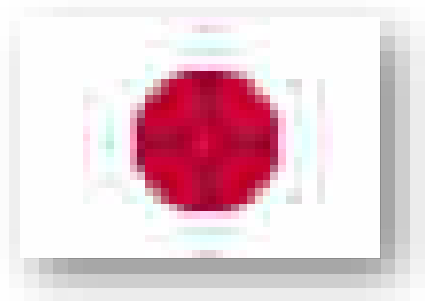
### FOR ENTITIES

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.
- 8th, 9th and 10th digits: identification number of the Province where the competent Revenue Agency Office is located.
- The last digit is a check digit.

## FOR FURTHER INFORMATION

- [http://www.agenziaentrate.gov.it/wps/content/Nsilib/Nsi/Home/CosaDeviFare/Richiedere/Codice+fiscale+e+tessera+sanitaria/Richiesta+TS\\_CF/schedai/](http://www.agenziaentrate.gov.it/wps/content/Nsilib/Nsi/Home/CosaDeviFare/Richiedere/Codice+fiscale+e+tessera+sanitaria/Richiesta+TS_CF/schedai/) (Italian)
- [http://www1.agenziaentrate.gov.it/english/italian\\_taxation/tax\\_code.htm](http://www1.agenziaentrate.gov.it/english/italian_taxation/tax_code.htm) (English)
- <https://telematici.agenziaentrate.gov.it/VerificaCF/Scegli.jsp> (online tools)



# JAPAN (JP)

## 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 FORMAT

### FOR INDIVIDUALS

The Individual Number consists of 12 digits.

### FOR ENTITIES

The Corporate Number consists of 13 digits.

## FOR FURTHER INFORMATION

For individuals

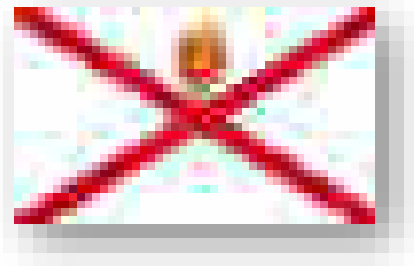
For more information on the Individual Number:

- <http://www.cao.go.jp/bangouseido/> (Japanese)
- <http://www.cao.go.jp/bangouseido/foreigners/english.html> (English)

For entities

For more information on the Corporate Number:

- <http://www.nta.go.jp/mynumberinfo/houjinbangou/index.htm> (Japanese)
- [http://www.nta.go.jp/foreign\\_language/corporate\\_number/index.htm](http://www.nta.go.jp/foreign_language/corporate_number/index.htm) (English)



# JERSEY (JE)

## 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 FORMAT

### 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.

## FOR FURTHER INFORMATION

<http://www.gov.je/taxesmoney/internationaltaxagreements/igas/pages/commonreportingstandard.aspx>



# (SOUTH) KOREA (KP)

## FOR INDIVIDUALS

The TIN is called “Resident Registration Number” and is issued by the Ministry of Government Administration and Home Affairs.

## FOR ENTITIES

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

## FOR INDIVIDUALS

The TIN consists of 13 digits (format: 999999-9999999).

- 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: 99-99-99999).

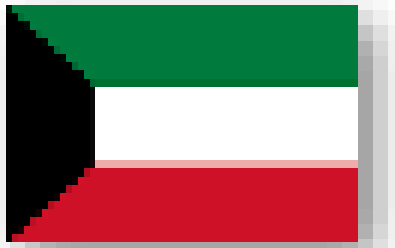
- The middle 2 digits are used to distinguish between entities and individual corporations.

## FOR FURTHER INFORMATION

- <http://www.nts.go.kr/eng/index.asp>

- <http://www.hometax.go.kr/websquare/websquare.wq?w2xPath=/ui/pp/index.pp.xml>

(Online TIN verification tool).



# KUWAIT (KW)

## TIN DESCRIPTION

### FOR INDIVIDUALS

Not provided

### FOR ENTITIES

Not provided

## TIN FORMAT

### FOR INDIVIDUALS

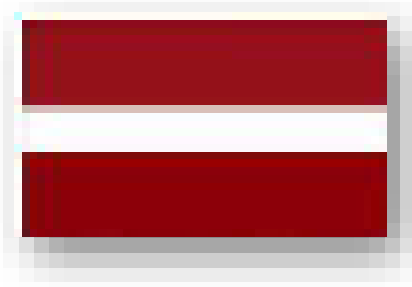
Tins includes numbers only, no slashed, capital letter, hyphens, etc.

### FOR ENTITIES

Same as individuals

## FOR FURTHER INFORMATION

Not provided



# LATVIA (LV)

## TIN DESCRIPTION

### 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 FORMAT

### FOR INDIVIDUALS

The TIN consists of 11 digits (format: 999999-99999).

- 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.

## FOR FURTHER INFORMATION

- Information about TIN:

[www.pmlp.gov.lv](http://www.pmlp.gov.lv)

- Internet TIN verification:

[www.latvija.lv](http://www.latvija.lv)



# LEBANON (LB)

## 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 FORMAT

### 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.**

## FOR FURTHER INFORMATION

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





# LEICHTENSTEIN

## (LI)

### 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 FORMAT

#### 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.

### FOR FURTHER INFORMATION

Website compatible with PEID number search for public information (in German):

[http://www.oera.li/hrweb/ger/firmensuche\\_afj.htm](http://www.oera.li/hrweb/ger/firmensuche_afj.htm)



# LITHUANIA (LT)

## TIN DESCRIPTION

### FOR INDIVIDUALS

The TIN corresponds to the unique personal number.

### FOR ENTITIES

Not provided.

## TIN FORMAT

### FOR INDIVIDUALS

The TIN consists of 11 digits.

### FOR ENTITIES

The TIN consists of 9 digits.

## FOR FURTHER INFORMATION

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



# LUXEMBOURG (LU)

## TIN DESCRIPTION

### 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 FORMAT

### FOR INDIVIDUALS

The TIN consists of 13 digits.

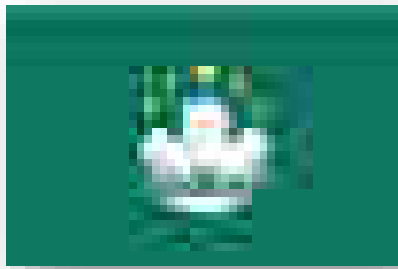
### FOR ENTITIES

The TIN consists of 11 digits.

## FOR FURTHER INFORMATION

For individuals

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



# MACAO (CHINA) (MO)

## 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 FORMAT

### FOR INDIVIDUALS

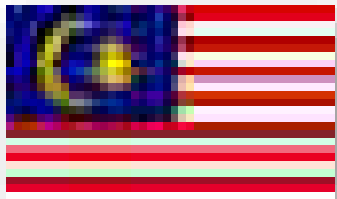
- The structure of the ID number is not provided.
- For individuals involving in commercial purposes, the TIN consists of 8 digits (the first digit is "0").

### FOR ENTITIES

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

## FOR FURTHER INFORMATION

[www.dsf.gov.mo](http://www.dsf.gov.mo)



# MALAYSIA (MY)

## 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 FORMAT

### FOR INDIVIDUALS

The TIN consists of 13 characters (format: LL 99999999999).

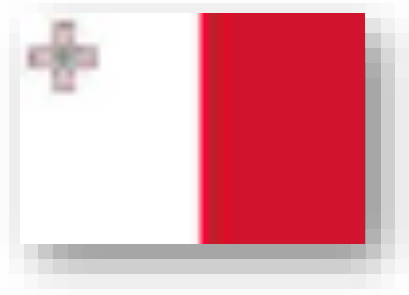
- The two first characters are either “SG” or “OG”.

### FOR ENTITIES

The TIN consists of 11 or 12 characters (format: L 9999999999 or LL 9999999999) depending on the entity type.

## FOR FURTHER INFORMATION

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



# MALTA (MT)

## 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 FORMAT

### 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.

## FOR FURTHER INFORMATION

- Information on Identity Card Numbers:

<https://identitymalta.com/id-cards/>

- Application form for expatriate taxpayers:

[https://ird.gov.mt/downloads/other/expatriates\\_form\\_editable.pdf](https://ird.gov.mt/downloads/other/expatriates_form_editable.pdf)

- No online checker is available.



# MARSHALL ISLANDS (MH)

## 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 FORMAT

### 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).

## FOR FURTHER INFORMATION

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



# MAURITIUS (MU)

## TIN DESCRIPTION

### FOR INDIVIDUALS

The TIN is called Tax Account Number (TAN).

### FOR ENTITIES

Same as individuals.

## TIN FORMAT

### FOR INDIVIDUALS

The TIN consists of 8 digits (the 1st digit is always 1, 7 or 8).

### FOR ENTITIES

The TIN consists of 8 digits (the 1st digit is always 2 or 3)

## FOR FURTHER INFORMATION:

Not provided.





# MEXICO (MX)

## TIN DESCRIPTION

### FOR INDIVIDUALS

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

### FOR ENTITIES

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

## TIN FORMAT

### 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.

## FOR FURTHER INFORMATION

- [http://www.sat.gob.mx/informacion\\_fiscal/tramites/inscripcion\\_rfc/Paginas/default.aspx](http://www.sat.gob.mx/informacion_fiscal/tramites/inscripcion_rfc/Paginas/default.aspx)
- [http://www.sat.gob.mx/fichas\\_tematicas/programa\\_cumplimiento\\_voluntario/Paginas/guia\\_apoyo\\_inscribirse\\_rfc.aspx](http://www.sat.gob.mx/fichas_tematicas/programa_cumplimiento_voluntario/Paginas/guia_apoyo_inscribirse_rfc.aspx)

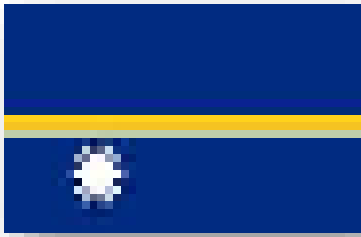
Online TIN Verification Tool:

<https://portalsat.plataforma.sat.gob.mx/ConsultaRFC/>



# MONTSERRAT (MS)

MONTSERRAT DOES NOT ISSUE TAX IDENTIFICATION NUMBERS (TINS) OR EQUIVALENT IDENTIFIERS NEITHER FOR INDIVIDUALS NOR FOR ENTITIES.



# NAURU (NR)

## 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 FORMAT

### 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).

## FOR FURTHER INFORMATION

Not provided.



# NETHERLANDS (NL)

## 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 FORMAT

### FOR INDIVIDUALS

The Dutch TIN consists of 9 digits.

### FOR ENTITIES

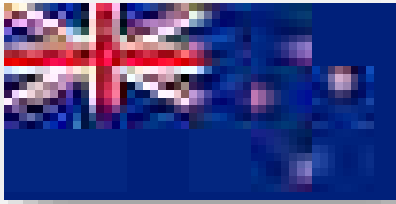
The Dutch TIN consists of 9 digits.

## 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/tinRequest.html](https://ec.europa.eu/taxation_customs/tin/tinRequest.html)



# NEW ZEALAND (NZ)

## 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 FORMAT

### 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).

## FOR FURTHER INFORMATION

- Information on the IRD number is available on Inland Revenue's internet site:

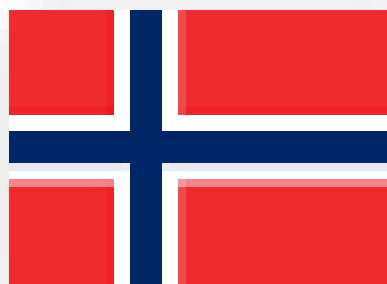
<http://www.ird.govt.nz/contact-us/topfive/one/ird-number-index.html>

<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.



## NORWAY (NO)

### 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 D-number.

#### FOR ENTITIES

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

### TIN FORMAT

#### 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.

### FOR FURTHER INFORMATION

On national identity numbers:

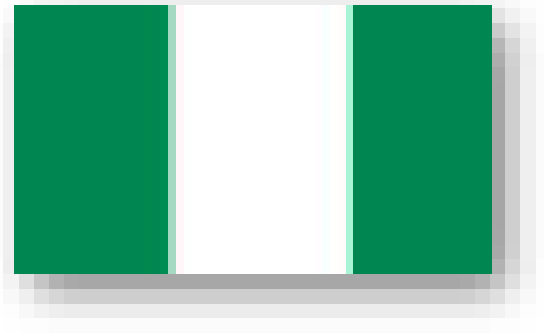
<http://www.skatteetaten.no/en/Person/NationalRegistry/Birth-and-name-selection/Childrenborn-inNorway/National-ID-number/>

On D-numbers:

<http://www.skatteetaten.no/en/Person/Taxdeduction-card-and-advance-tax/Foreignemployees/D-numbers/D-numbers/>

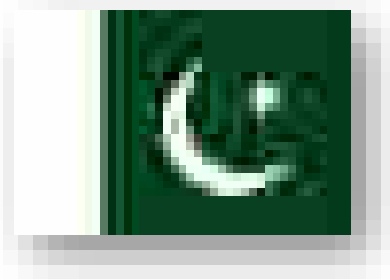
On entities:

<http://www.brreg.no/samordning/organisasjonsnummeret.htm>



## NIGERIA (NG)

NO INFORMATION PUBLISHED



# PAKISTAN (PK)

## TIN DESCRIPTION

### FOR INDIVIDUALS

Individuals having Computerized National Identity Card (CNIC) issued by the National Database and Registration Authority, CNIC number shall be used as National Tax Number or Registration Number.

### FOR ENTITIES

A company and an association of persons (AOP) are assigned a National Tax Number or Registration Number when they e-enroll on the FBR Iris portal.

## TIN FORMAT

### FOR INDIVIDUALS

CNIC number is a 13 digit (XXXXX-XXXXXX-X)

### FOR ENTITIES

NTN or Registration Number for AOP and Company is the 7 digits NTN received after e-enrollment.

## FOR FURTHER INFORMATION

<https://e.fbr.gov.pk/>





# PERU

## TIN DESCRIPTION

### FOR INDIVIDUALS

Individuals obtain TIN by registering with the Superintendence of Customs and Tax Administration (SUNAT).

### FOR ENTITIES

Same as above.

## TIN FORMAT

### FOR INDIVIDUALS

Consists of 11 digits with a prefix number of 10.

### FOR ENTITIES

Consists of 11 digits with a prefix number of 20.

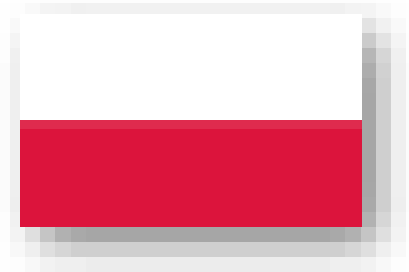
## FOR FURTHER INFORMATION

On TIN Registration:

[www.sunat.gob.pe](http://www.sunat.gob.pe)

On Tax Identification Number:

<https://e-consultaruc.sunat.gob.pe/cl-ti-itmrconsruc/FrameCriterioBusquedaWeb.jsp>



# POLAND (PL)

## TIN DESCRIPTION

### 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 FORMAT

### 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.

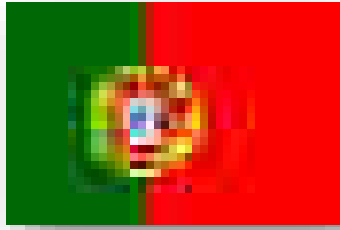
### FOR ENTITIES

The TIN consists of 10 digits.

## FOR FURTHER INFORMATION

For entities:

<http://www.mf.gov.pl/index.php?const=3&dzial=143&wysw=14&sub=sub1>



# PORTUGAL (PT)

## 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 FORMAT

### FOR INDIVIDUALS

The TIN consists of 9 digits. The first digit for individuals is:

- from 1 to 3 for resident individuals;
- 4 for non residents (subject to withholding).

### FOR ENTITIES

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.

## FOR FURTHER INFORMATION

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



## QUATAR (QA)

NO INFORMATION PUBLISHED



# ROMANIA (RO)

## 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 FORMAT

### 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.

## FOR FURTHER INFORMATION

For individuals

[https://ec.europa.eu/taxation\\_customs/tin/pdf/en/TIN - country sheet RO en.pdf](https://ec.europa.eu/taxation_customs/tin/pdf/en/TIN_-_country_sheet_RO_en.pdf)

For entities

<http://www.mfinante.ro/agentcod.html?pagina=domenii>

TIN online check

[https://ec.europa.eu/taxation\\_customs/tin/tinRequest.html](https://ec.europa.eu/taxation_customs/tin/tinRequest.html)



# RUSSIA (RU)

## TIN DESCRIPTION

### FOR INDIVIDUALS

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

### FOR ENTITIES

Same as individuals.

## TIN FORMAT

### FOR INDIVIDUALS

The INN for individuals consists of 12 digits.

### FOR ENTITIES

The INN for entities consists of 10 digits.

## 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): [egrul.nalog.ru](http://egrul.nalog.ru)

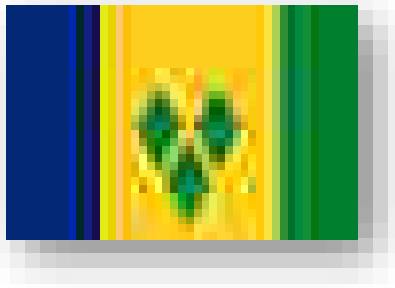
- Online service Find out an INN (TIN) (currently available only in Russian):

<https://service.nalog.ru/inn.do>



## SAINT KITTS AND NEVIS (KN)

NO INFORMATION PUBLISHED



# ST. VINCENT AND THE GRENADINES (VC)

## TIN DESCRIPTION

### FOR INDIVIDUALS

The TIN is automatically generated by the Inland Revenue Department.

### FOR ENTITIES

Same as individuals

## TIN FORMAT

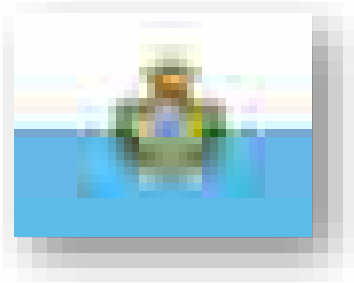
The TIN is strictly numeric in structure (individuals and entities).

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

## FOR FURTHER INFORMATION

Not provided yet.





# SAN MARINO (SM)

## 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 FORMAT

### FOR INDIVIDUALS

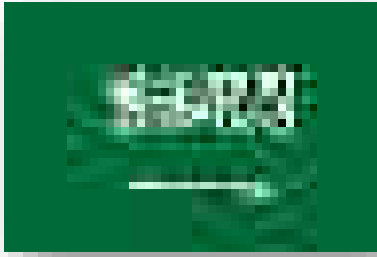
- The TIN consists of block of digits assigned in sequence (format: 999999999, more than 1 digit).
- The first digits might be omitted if they correspond to the digit zero.

### FOR ENTITIES

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

## FOR FURTHER INFORMATION

Not provided yet.



# SAUDI ARABIA (SA)

## 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

Same as individuals.

## FOR INDIVIDUALS

The TIN consists of 15 digits

## FOR ENTITIES

Same as individuals.

TIN FORMAT

## FOR FURTHER INFORMATION

Not provided.



# SEYCHELLES (SC)

## TIN DESCRIPTION

### FOR INDIVIDUALS

- The TIN in Seychelles has no specific name and is referred as TIN.
- It is issued by the SRC to any person liable to tax (individuals or entities).

### FOR ENTITIES

Same as individuals.

## TIN FORMAT

### FOR INDIVIDUALS

- The TIN consists of 9 digits.
- For individuals, the 3rd digit is “2”.

### FOR ENTITIES

- The TIN consists of 9 digits.
- For entities, the 3rd digit is “1” for companies, “3” for partnerships, “4” for Investment, “5” for trusts and “7” for funds.

## FOR FURTHER INFORMATION

Not provided yet.



# SINGAPORE (SG)

## 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 FORMAT

### 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 (A99999999L).
- ITR: 10 characters (499999999L).

## FOR FURTHER INFORMATION

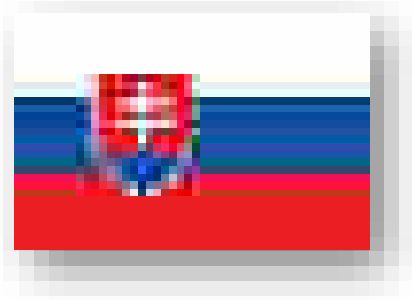
On UEN:

[https://www.uen.gov.sg/ueninternet/faces/pages/admin/aboutUEN.jspx?\\_afLoop=486102330495600&\\_afWindowMode=0&\\_adf.ctrl-state=1bk0g69cny\\_13](https://www.uen.gov.sg/ueninternet/faces/pages/admin/aboutUEN.jspx?_afLoop=486102330495600&_afWindowMode=0&_adf.ctrl-state=1bk0g69cny_13)



## SINT MAARTEN (SX)

NO INFORMATION PUBLISHED



# SLOVAK REPUBLIC (SK)

## 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 through registration procedure completion.

## TIN FORMAT

### FOR INDIVIDUALS

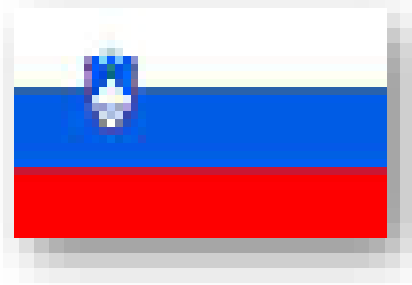
- The TIN consists of 10 digits.
- The unique birth identification number consists of 9 or 10 digits (format: 999999/999 or 999999/9999).

### FOR ENTITIES

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

## FOR FURTHER INFORMATION

- [Link where numbers assigned by Tax Administration can be verified](#)
- [Homepage of Tax Administration](#)



# SLOVENIA (SI)

## 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 FORMAT

### FOR INDIVIDUALS

The TIN consists of 8 digits.

### FOR ENTITIES

The TIN consists of 8 digits

## FOR FURTHER INFORMATION

*For individuals and entities*



[http://www.fu.gov.si/davki\\_in\\_druge\\_dajatve/poslovanje\\_z\\_nami/vpis\\_v\\_davcni\\_register\\_in\\_davcna\\_stevilka/](http://www.fu.gov.si/davki_in_druge_dajatve/poslovanje_z_nami/vpis_v_davcni_register_in_davcna_stevilka/) (SL)



[http://www.fu.gov.si/en/taxes\\_and\\_other\\_duties/poslovanje\\_z\\_nami/entry\\_into\\_the\\_tax\\_register\\_and\\_tax\\_number/](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.



# SOUTH AFRICA (ZA)

## TIN DESCRIPTION

### FOR INDIVIDUALS

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

### FOR ENTITIES

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

## TIN FORMAT

### FOR INDIVIDUALS

The TIN consists of 10 digits (format: 9999/999/999).

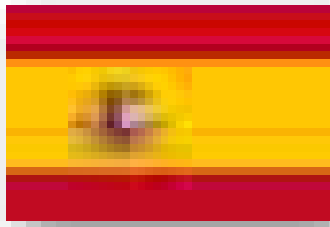
### FOR ENTITIES

The TIN consists of 10 digits (format: 9999/999/999).

## FOR FURTHER INFORMATION

Not provided.





# SPAIN (ES)

## TIN DESCRIPTION

### FOR INDIVIDUALS

- With Spanish nationality: the TIN is the number on the National Identity Card called DNI and is issued by the Ministry of Internal Affairs (General Directorate of Police). 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), likewise issued by the Ministry of Internal Affairs.

### FOR ENTITIES

The TIN is called "Numero de identification Fiscal" and is issued by the by the Tax Administration.

## TIN FORMAT

### 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 1st 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 (8 digits and 1 letter - format: L99999999).

## FOR FURTHER INFORMATION

- 

[http://www.agenciatributaria.es/AEAT.internet/Inicio\\_es\\_ES/La\\_Agencia\\_Tributaria/Campanas/Censos\\_NIF\\_y\\_domicilio\\_fiscal/Censos\\_NIF\\_ydomicilio\\_fiscal.shtml](http://www.agenciatributaria.es/AEAT.internet/Inicio_es_ES/La_Agencia_Tributaria/Campanas/Censos_NIF_y_domicilio_fiscal/Censos_NIF_ydomicilio_fiscal.shtml)

- Online TIN Verification Tool:

<http://www.agenciatributaria.gob.es/>



# SWEDEN (SE)

## 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 FORMAT

### 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

## FOR FURTHER INFORMATION

- [www.skatteverket.se](http://www.skatteverket.se)
- Online TIN Verification Tool: Not available



# SWITZERLAND (CH)

## TIN DESCRIPTION

### FOR INDIVIDUALS

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

### FOR ENTITIES

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

## TIN FORMAT

### 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).

## 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/>



# TRINIDAD AND TOBAGO (TT)

## TIN DESCRIPTION

### FOR INDIVIDUALS

Taxpayers are not issued a Board of Inland Revenue (BIR) number automatically. They must complete the required application forms available either on paper form or on the Inland Revenue Division's website.

### FOR ENTITIES

All resident/non-resident Companies and partnerships are obliged to register for a Board of Inland Revenue (BIR) file number to be used in payment of taxes and filing returns.

## TIN FORMAT

### FOR INDIVIDUALS

The characteristics of a BIR Number is as follows:

- The BIR Number consists of ten (10) numerals.
- BIR Numbers are automatically generated.
- BIR numbers are not re-used
- There is no check digit(s) in the BIR number
- There is no character in the BIR number which indicates the category of taxpayer. A separate field is used to identify the taxpayer type/category.

### FOR ENTITIES

Same as individuals

## FOR FURTHER INFORMATION

Information on the BIR number for individuals can be found at:

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

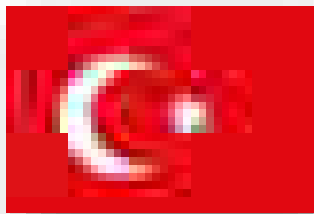
The application for BIR number for entities can be found at:

<http://www.ird.gov.tt/Media/Default/IRDForums/F-AOI002--.pdf>

Further information can be found at:

[http://rgd.legalaffairs.gov.tt/Laws2/Alphabetical\\_List/lawspdfs/75.01.pdf](http://rgd.legalaffairs.gov.tt/Laws2/Alphabetical_List/lawspdfs/75.01.pdf)

A TIN verification tool is not available



# TURKEY (TR)

## 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 FORMAT

### 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

## FOR FURTHER INFORMATION

Further information on TINs can be found on website of Turkish Revenue Administration:

<http://www.gib.gov.tr/en/references-and-resources/turkish-taxation-system>



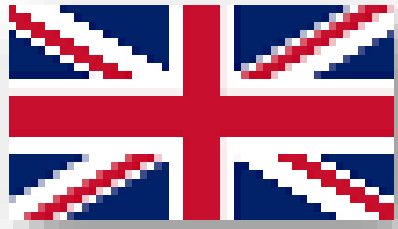
## TURKS AND CAICOS (TC)

THE TURKS AND CAICOS ISLANDS DO NOT ISSUE TAX IDENTIFICATION NUMBERS (TINs) OR EQUIVALENT IDENTIFIERS NEITHER FOR INDIVIDUALS NOR FOR ENTITIES.



## UAE (AE)

THE UNITED ARAB EMIRATES DO NOT ISSUE TAX IDENTIFICATION NUMBERS (TINs) OR EQUIVALENT IDENTIFIERS NEITHER FOR INDIVIDUALS NOR FOR ENTITIES.



# UNITED KINGDOM (GB)

## 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.

### FOR ENTITIES

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

## TIN FORMAT

### FOR INDIVIDUALS

- NINO: the NINO consists of 9 characters (format: LL999999L).
- UTR: the UTR consists of 10 digits.

### FOR ENTITIES

The UTR consists of 10 digits.

## FOR FURTHER INFORMATION

NINO

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

UTR

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





# URUGUAY (UY)

## 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 FORMAT

### 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.

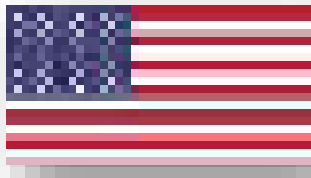
## FOR FURTHER INFORMATION

- For individuals with ID card or NIE:

<http://www.dgi.gub.uy/wdgi/page?2,inscripcion,preguntas-frecuentes-ampliacion,O,es,0,PAG;CONC;1017;8;D;quedocumentacion-es-necesaria-para-inscribirsecomo-contribuyente-de-irpf;6;PAG>

- For entities with a RUT number:

<http://www.dgi.gub.uy/wdgi/page?2,inscripcion,preguntas-frecuentes-ampliacion,O,es,0,PAG;CONC;1017;8;D;como-debo-hacerpara-inscribir-sociedades-personales-con-contratocolectiva-s-r-l-en-comandita-simple-ltda-;11;PAG>



# USA (US)

## 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 FORMAT

### 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).

## 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>



## VANUATU (VU)

NO INFORMATION PUBLISHED