

MARCH 2016

# COMMON REPORTING STANDARD

TAX IDENTIFICATION NUMBERS LEAFLET



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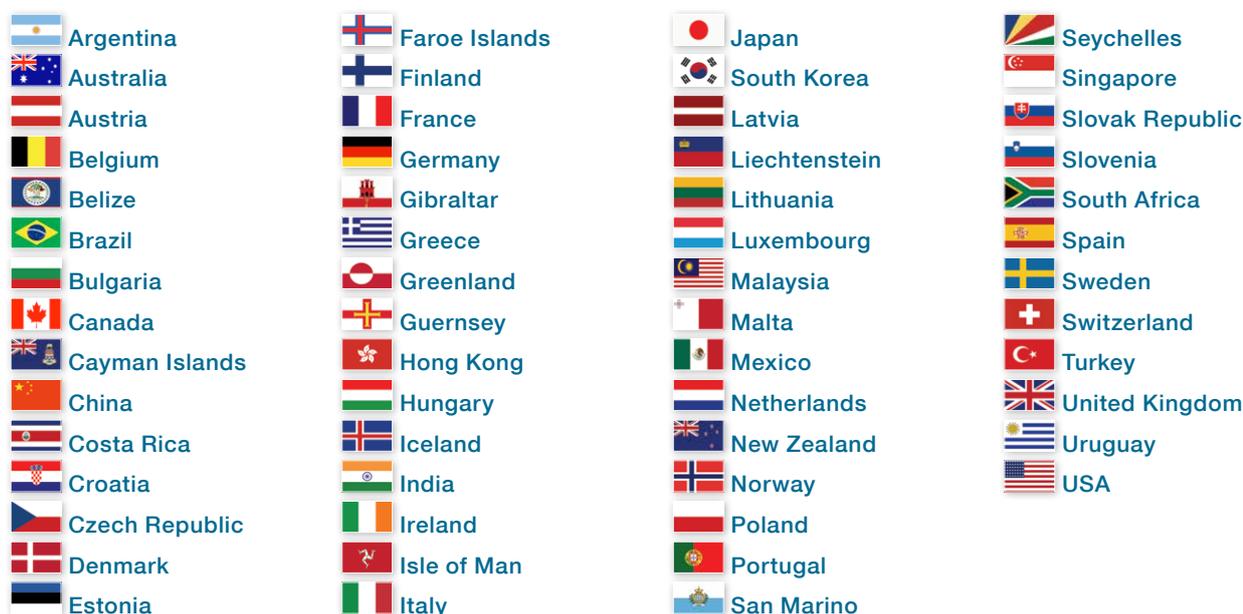
# TAX IDENTIFICATION NUMBERS

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:

1

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



2

Countries that have not yet published information on their TIN





# 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):

The image shows a form titled 'AFIP PODERADOS CONSTANCIA DE INSCRIPCIÓN'. It contains several fields for personal and identification data, including 'Apellido y Nombre', 'DNI', 'Fecha de Nacimiento', 'Fecha de Alta', and 'Domicilio Fiscal'. The form is partially filled out with placeholder text.

### FOR ENTITIES

Cf. individuals.



## USEFUL LINKS AND CONTACTS

### FOR FURTHER INFORMATION

- <http://www.afip.gob.ar/genericos/guiaDeTramites/guia/documentos/PasoAPasoConstanciasporInternet.pdf>
- [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>

### CONTACT POINT

**Mme Diana Guterman,**

CPA Diana Guterman, Competent Authority Federal Administration of Public Revenue

[dguterman@afip.gob.ar](mailto:dguterman@afip.gob.ar)

[fiscalidadinternacional@afip.gob.ar](mailto:fiscalidadinternacional@afip.gob.ar)

+54 11 4347 2818/9

+54 11 4347 3385

Domicile: AFIP – Hipólito Yrigoyen 370 – 2º piso, oficina 2758 - CP 1086 – Buenos Aires, Argentina





# AUSTRIA



## TIN 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 applicable.



## TIN STRUCTURE

### FOR INDIVIDUALS

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

### FOR ENTITIES

Not applicable.



## 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 applicable.



## USEFUL LINKS AND CONTACTS

### FOR FURTHER INFORMATION

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

### CONTACT POINT

E-mail: [Post.v-2@bmf.gv.at](mailto:Post.v-2@bmf.gv.at) (IT Department of the Federal Ministry of Finance).





# BELIZE

**THE INFORMATION PUBLISHED ON THE OECD PORTAL  
IS NOT COMPLETE YET AND THUS NOT EXPLOITABLE.**



# 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/PessoaJuridica/CNPJ/ConsulSitCadastralCNPJ.htm>

### CONTACT POINT

#### Genevieve Castello Branco

E-mail: [genevieve.branco@receita.fazenda.gov.br](mailto:genevieve.branco@receita.fazenda.gov.br)

Phone number: (55 61) 3412 4847



# 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

The TIN is called “Unified Identification Code”.



## TIN STRUCTURE

### FOR INDIVIDUALS

The TIN consists of 10 digits.

### FOR ENTITIES

The TIN consists of 9 digits.



## HOW TO FIND TIN

### FOR INDIVIDUALS

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



### FOR ENTITIES

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



## USEFUL LINKS AND CONTACTS

### FOR FURTHER INFORMATION

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

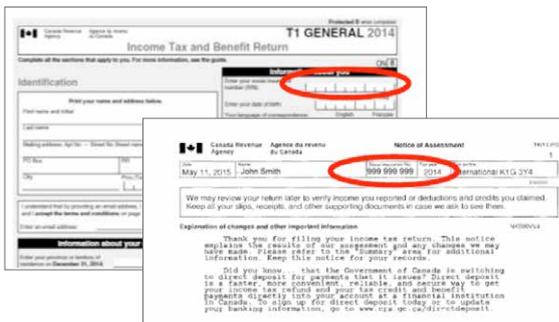
- For entities and partnerships, the BN consists of 9 digits.
- For trusts, the Trust Account Number consists of 8 digits.



## 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)

<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>

### 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 DO NOT ISSUE TAX IDENTIFICATION NUMBERS (TINS)  
OR EQUIVALENT IDENTIFIERS  
NEITHER FOR INDIVIDUALS NOR FOR ENTITIES.**



# CHINA



## TIN DESCRIPTION

### FOR INDIVIDUALS

The TIN of an individual is its ID number.

### 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 STRUCTURE

### FOR INDIVIDUALS

The TIN consists of 18 digits or 17 digits followed by the letter "X" (format: 99999999999999999 or 99999999999999999X).

### 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 18th (format: 99999999999999999 or 99999999XXXXXXXXXX).



## HOW TO FIND TIN

### FOR INDIVIDUALS

The TIN is in the identity card.



### FOR ENTITIES

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



OLD TIN



NEW TIN



## USEFUL LINKS AND CONTACTS

### 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>
- <http://www.dcetax.com/static/laws/2013/04/8d2c47204ddd5c2462a9edc9f26bbd10.html>

### CONTACT POINT

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](mailto:eoicompetentauthority@chinatax.gov.cn)



# 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 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).



## HOW TO FIND TIN

### FOR INDIVIDUALS

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



Search for Costa Rican physical identification number: [http://www.tse.go.cr/consulta\\_persona/consulta\\_cedula.aspx](http://www.tse.go.cr/consulta_persona/consulta_cedula.aspx)

### FOR ENTITIES

Search for corporate identification numbers (by name or Id. number): <https://www.rnpdigital.com/shopping/consultaDocumentos/indiceDocumentos.jsp>



## USEFUL LINKS AND CONTACTS

### FOR FURTHER INFORMATION

Taxpayer Identification System:  
<http://www.hacienda.go.cr/contenido/661-herramientas-electronicas>

### CONTACT POINT

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 Mrs. Silvia Ramírez Sáenz, Deputy Director of Tax Treaties by the following means:

- Phone number: +506 2539 6515
- E-mail: [ramirezss@hacienda.go.cr](mailto:ramirezss@hacienda.go.cr)







# 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

- 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 informations on SE-numbers can only be found at: [www.SKAT.dk](http://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.



# 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.

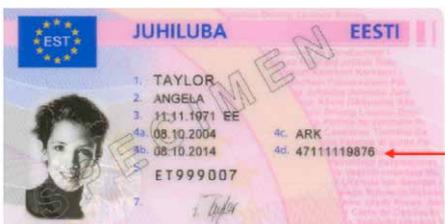
## 📍 HOW TO FIND TIN

### FOR INDIVIDUALS

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



NIF



NIF

### 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.

### CONTACT POINT

- Estonian Tax and Customs Board - Lõõtsa 8, 15176 Tallinn – Estonia.
- E-mail: [emta@emta.ee](mailto:emta@emta.ee)



# 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”.

### FOR ENTITIES

The TIN for entities is the “Registration number” issued by the Faroese Registration Authority.



## TIN STRUCTURE

### FOR INDIVIDUALS

The TIN for individuals consists of 9 digits (format: 999999-999).

### FOR ENTITIES

The TIN for entities consists of consecutive digits.



## HOW TO FIND TIN

### FOR INDIVIDUALS

- Individuals receive a registration certificate mentioning the P Number from National Registration Office.

### FOR ENTITIES

- Entities receive a registration certificate mentioning the Registration number from the Faroese Registration Authority.



## USEFUL LINKS AND CONTACTS

### 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 Registration numbers can be found at [www.skraseting.fo](http://www.skraseting.fo)

### CONTACT POINT

#### For individuals

Environment agency - National Registration Office  
-Traðagøta 38, P.O. Box 2048, FO-165 Argir

Phone: +298 342400

#### For entities

Faroese Registration Authority - Sigmundargøta 13,  
P.O. Box 264 - FO-110 Tórshavn

Phone: + 298 356010



# 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 7 digits, a dash and a control mark (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](http://www.ytj.fi/english)

## @ USEFUL LINKS AND CONTACTS

### 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.

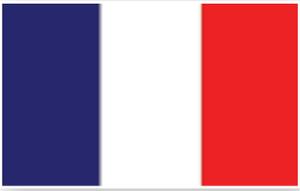
### CONTACT POINT

Website: Tax Administration

Mailing address for notifications: PRH - Tax Administration - Business Information System - P.O. Box 2000 - FI-00231 HELSINKI.

Phone services:

- Tax Administration's Advisory Service: +358 (0)20 697 051
- Trade Register's Advisory Service: +358 29 509 5900



# FRANCE



## TIN DESCRIPTION

### FOR INDIVIDUALS

TIN is known as the “numéro fiscal de référence” or numéro SPI and is issued by the Tax Authorities.

### 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 1st page of the pre-filled tax return for income tax and on the 1st page of the notice of assessment of income tax, residence tax or property tax.



Vos références	
<b>Pour accéder à votre espace Particulier</b>	
<b>Numéro fiscal :</b>	
Déclarant 1 :	00 01 123 456 789 C
Déclarant 2 :	07 01 987 765 432 C
<b>Numéro de télédeclarant :</b> voir votre déclaration	
<b>Revenu fiscal de référence :</b>	41 898
76099	
<b>Référence de l'avis :</b>	14 76 0123456 78
<b>Numéro FIP :</b>	781 51 12 1234567890 A
<b>Numéro de rôle :</b>	011 A
<b>Date d'établissement :</b>	10/06/2014
<b>Date de mise en recouvrement :</b>	31/07/2014

### 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/>

The screenshot shows a search form with the following fields and options:

- Critères de recherche**
- Identifiant de l'entreprise**: N° SIREN (9 chiffres)
- Vous recherchez**:
  - établissement saïge
  - un établissement particulier, saisissez le NIC (5 chiffres) :
  - tous les établissements de l'entreprise
  - tous les établissements de l'entreprise dans un département
  - tous les établissements actifs de l'entreprise
  - tous les établissements actifs de l'entreprise dans un département
- Entrez le texte de l'image: **ns 8 p 7 q**
- Obtenir une autre image

### 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”).



TIN

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

### Contact point

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 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 STRUCTURE

### FOR INDIVIDUALS

The TIN consists of digits only, assigned chronologically.

### FOR ENTITIES

The TIN consists of digits only, assigned chronologically.



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

### CONTACT POINT

- **Tina Pitaluga**  
Commissioner of Income Tax (Ag):  
[tina.pitaluga@gibraltar.gov.gi](mailto:tina.pitaluga@gibraltar.gov.gi)  
tel: +350 200 75260
- **James Tipping**  
Finance Centre Director:  
[james.tipping@financecentre.gov.gi](mailto:james.tipping@financecentre.gov.gi)  
tel: +350 200 50011
- **Guy Canessa**  
Gibraltar Finance:  
[guy.canessa@financecentre.gov.gi](mailto:guy.canessa@financecentre.gov.gi)  
tel: +350 200 61865



# 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”.



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: <http://www.gsis.gr>
- 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 <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.

### CONTACT POINT

- **Mickael Storm Sonn**  
International Relations  
[mssso@nanoq.gl](mailto:mssso@nanoq.gl)  
Phone number: (+299) 34 65 29
- **Birthe Tindbæk**  
Audit - Head of office  
[btin@nanoq.gl](mailto:btin@nanoq.gl)  
Phone number: (+299) 34 59 28
- **Kim Neumann Nielsen**  
Head of Tax Agency  
[knn@nanoq.gl](mailto:knn@nanoq.gl)  
Phone number: (+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 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”**.



## 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 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**.



## 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: <http://www.guernseyregistry.com/article/104797/Foundations-Register>



## USEFUL LINKS AND CONTACTS

### FOR FURTHER INFORMATION

Not provided.

### CONTACT POINT

- [Christina.lepavoux@tax.gov.gg](mailto:Christina.lepavoux@tax.gov.gg)
- [Alexis.morgan@tax.gov.gg](mailto:Alexis.morgan@tax.gov.gg)
- [Lee.harris@tax.gov.gg](mailto: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.

### 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 characters** (format: L999999L or L9999999, the last character has 11 possible values from 0 to 9 and A).

### FOR ENTITIES

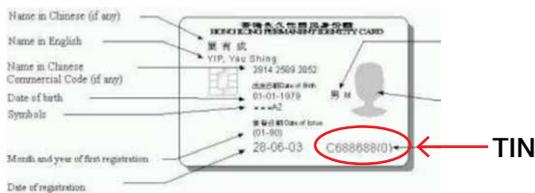
The BR number consists of **8 digits**.



## HOW TO FIND TIN

### FOR INDIVIDUALS

The HKID number is shown at the bottom right-hand 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: [http://www.immd.gov.hk/eng/services/hkid/general\\_info.html](http://www.immd.gov.hk/eng/services/hkid/general_info.html)

#### For entities

- Information on BR: <http://www.ird.gov.hk/eng/tax/bre.htm>
- 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](http://www.gov.hk/en/residents/taxes/etax/services/brn_enquiry.htm)

### CONTACT POINT

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

### CONTACT POINT

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



## 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/fyrirtækjaskra/>

Undanþága frá innköllunarskyldu

Hlutafélag og einkahlutafélag sækja nú um undanþágu á innköllunarskyldu til fyrirtækjaskrár í stað ráðherra vegna lækkunar á hlutafé.

> Sjá nánar

Leit í fyrirtækjaskrá Njískráð félag

Leit í fyrirtækjaskrá, ársreikningaskrá og VSK-skra. Aðains þarf að fylla út eitt svæði.

Nafn:  Heimilisfang:

Kennitala:  VSK-númer:

\* Ef lista er eftir heimilisfangi slá skrá þess í þáguferli

Leita Hreinsa



## USEFUL LINKS AND CONTACTS

### FOR FURTHER INFORMATION

- Further information can be found here:  
<https://www.rsk.is/fyrirtækjaskra/>  
<http://www.skra.is/english/english/>

### CONTACT POINT

- Directorate of Internal Revenue  
Laugavegur 166  
150 Reykjavík  
Iceland
- Phone number: +354 442 1000
- Email: [rsk@rsk.is](mailto: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 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: LLLLL9999L).

- 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.).



## 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.

**INDIAN INCOME TAX RETURN**  
FORM ITR-4 (For individuals and FPs having income from a proprietary business or profession) (Please see rule 12 of the Income-tax Rules, 1962) (Show an attached statement)

Assessment Year: 2014-15

**PAN (TIN)**

**PAN (TIN)**

आयकर विभाग  
INCOME TAX DEPARTMENT  
भारत सरकार  
GOVT. OF INDIA

PAN Holders' <FIRST> <MIDDLE> <SURNAME>  
Fathers' <FIRST> <MIDDLE> <SURNAME>  
Date of birth <DD / MM / YYYY>  
Permanent Account Number  
PAN Number <AAAAA8888A>  
PAN Holders Signature

### FOR ENTITIES

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



## USEFUL LINKS AND CONTACTS

### 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>

### CONTACT POINT

No contact point at this stage.



# 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

Not applicable. The TIN is only issued for individuals.



## TIN STRUCTURE

### FOR INDIVIDUALS

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

### FOR ENTITIES

Not applicable. The TIN is only issued for individuals.



## 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

Not applicable. The TIN is only issued for individuals.



## USEFUL LINKS AND CONTACTS

### FOR FURTHER INFORMATION

[www.welfare.ie](http://www.welfare.ie)

### CONTACT POINT

- Department of Social Protection  
Áras Mhí Dhiarmada  
Store Street  
Dublin 1  
Ireland
- Phone number: + 353 1 7043000



# ISLE OF MAN



## 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 STRUCTURE

### 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.



## 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.

**PERSONAL INCOME TAX RETURN**

Name  
Address Line 1  
Town/City  
Country  
Post Code

TAX REFERENCE NO: H222222-22

- 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.

### CONTACT POINT

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



# 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: 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.

## 📍 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/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)

### CONTACT POINT

<http://www.agenziaentrate.gov.it/wps/content/Nsilib/Nsi/Contatta/Assistenza+fiscale/>



# JAPAN

## ? TIN DESCRIPTION

### FOR INDIVIDUALS

The TIN is called “**Individual Number**” (nicknamed “My Number”) and is issued by Japanese municipalities.

### FOR ENTITIES

The TIN is called “**Corporate Number**” and is issued by the National Tax Agency.

## @ 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 will be published on the Cabinet Secretariat website (cf. Useful links and contacts).

## @ USEFUL LINKS AND CONTACTS

### FOR FURTHER INFORMATION

FAQ (Frequently asked questions) and the most recent information about the Individual Number System, and other relevant materials are posted on the Social Security and Tax Number System (My Number) section of the Cabinet Secretariat website: <http://www.cas.go.jp/jp/seisaku/bangoseido/english.html>



### CONTACT POINT

- National Tax Agency (International Operation Division)
- My Number Call Center: 0120-95-0178 (0120-0178-26 for non-Japanese speakers).



# SOUTH KOREA

## ? TIN DESCRIPTION

### 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.

## 🏠 TIN STRUCTURE

### 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: 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.

**TIN** → 8000522-1234567

First 6 digits (date of birth) → 800052

Next 7 digits → 221234567

### FOR ENTITIES

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

등록번호 : 123-45-67890 ← **TIN**

## @ USEFUL LINKS AND CONTACTS

### 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).

### CONTACT POINT

- Korean Competent Authority (CA)  
National Tax Office  
(Offshore Compliance Division)  
8-14, Noeul 6-ro, Sejong, République de Corée.
- Email: [aeoi.nts@korea.kr](mailto:aeoi.nts@korea.kr)



# LATVIA



## 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 STRUCTURE

### 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**.



## 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](http://www.pmlp.gov.lv)
- Internet TIN verification: [www.latvija.lv](http://www.latvija.lv)

### CONTACT POINT

State Revenue Service e-mail: [vid@vid.gov.lv](mailto:vid@vid.gov.lv)



# 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).



### FOR ENTITIES

Not provided.



## USEFUL LINKS AND CONTACTS

### 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)

### CONTACT POINT

Still being defined.



# LITHUANIA



## TIN DESCRIPTION

### FOR INDIVIDUALS

The TIN corresponds to the **unique personal number**.

### FOR ENTITIES

Not applicable. The TIN is only issued for individuals.



## TIN STRUCTURE

### FOR INDIVIDUALS

The TIN consists of **11 digits**.

### FOR ENTITIES

Not applicable. The TIN is only issued for individuals.



## HOW TO FIND TIN

### FOR INDIVIDUALS

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



TIN



TIN

### FOR ENTITIES

Not applicable. The TIN is only issued for individuals.



## USEFUL LINKS AND CONTACTS

### FOR FURTHER INFORMATION

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

### CONTACT POINT

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



# LUXEMBOURG



## 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 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).

### CONTACT POINT

- Administration des contributions directes  
Division échange de renseignements et de retenue d'impôt sur les intérêts  
45, boulevard Roosevelt  
L-2982 Luxembourg.  
Phone number: (+352) 40 800 1  
Fax: (+352) 40 800 2022
- [http://www.impotsdirects.public.lu/legislation/memento/Memento14\\_EN.pdf](http://www.impotsdirects.public.lu/legislation/memento/Memento14_EN.pdf)
- [http://www.impotsdirects.public.lu/profil/organigramme/direction/division\\_echange\\_renseignements\\_retenue\\_interets/index.html](http://www.impotsdirects.public.lu/profil/organigramme/direction/division_echange_renseignements_retenue_interets/index.html)



# MALAYSIA



## TIN DESCRIPTION

### FOR INDIVIDUALS

The TIN is called “**Nombor Rujukan Cukai**” or Tax Reference Number and is issued by the Inland Revenue Board of Malaysia (IRBM).

### FOR ENTITIES

The TIN is called “**Nombor Rujukan Cukai**” or Tax Reference Number and is issued by the Inland Revenue Board of Malaysia (IRBM).



## TIN STRUCTURE

### FOR INDIVIDUALS

The TIN consists of **10 digits**.

### FOR ENTITIES

The TIN consists of **10 digits**.



## HOW TO FIND TIN

### FOR INDIVIDUALS

The registration process is available both online and directly at IRBM's branches located throughout Malaysia.

### FOR ENTITIES

The registration process is available both online and directly at IRBM's branches located throughout Malaysia.



## USEFUL LINKS AND CONTACTS

### FOR FURTHER INFORMATION

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

### CONTACT POINT

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

Phone number: (+603) 8313 8888

Fax: (+603) 8313 7848 / (+603) 8313 7849

E-mail: [lhdn\\_int@hasil.gov.my](mailto:lhdn_int@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 taxpayer reference number consists of **9 digits**.

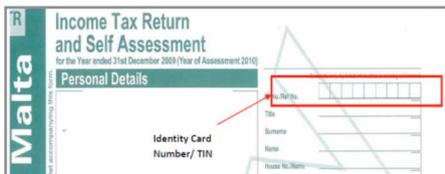
### FOR ENTITIES

The taxpayer reference number consists of **9 digits**.

## 📍 HOW TO FIND TIN

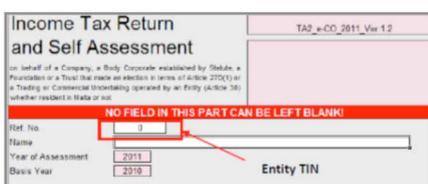
### FOR INDIVIDUALS

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: [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.

### CONTACT POINT

- Taxpayers Services.
- Email: [taxpayerservice.ird@gov.mt](mailto:taxpayerservice.ird@gov.mt)



# MEXICO



## 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 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/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\\_ins\\_cribirse\\_rfc.aspx](http://www.sat.gob.mx/fichas_tematicas/programa_cumplimiento_voluntario/Paginas/guia_apoyo_ins_cribirse_rfc.aspx)

### Online TIN Verification Tool:

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

### CONTACT POINT

- Mexican Competent Authority: Central Administration for International Tax Legal Affairs (Administración Central de Normatividad Internacional)
- Avenida Hidalgo 77, Módulo III, P.B., Col. Guerrero, Delegación Cuauhtémoc, C.P. 06300 Mexico, D.F. Tel. +52 (55)5802 1684



# 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.

#### 3.2.1. Identiteitskaart (vanaf 2014)



#### 3.2.2. Identiteitskaart (vanaf 2011\*)



#### 3.3.1. Rijbewijs (vanaf 1 november 2014)



### FOR ENTITIES

Not provided.



## USEFUL LINKS AND CONTACTS

### FOR FURTHER INFORMATION

<https://www.government.nl/topics/identification-documents/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)

### CONTACT POINT

- 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/learn-about/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: <http://www.ird.govt.nz/contact-us/>



# NORWAY



## TIN DESCRIPTION

### FOR INDIVIDUALS (NNI 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 STRUCTURE

### FOR INDIVIDUALS (NNI 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 (NNI 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/Childrenborn-in-Norway/National-ID-number/>

#### On D-numbers:

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

#### On entities:

- <http://www.brreg.no/samordning/organisasjonsnummeret.html>

### CONTACT POINT

#### For individuals

The Norwegian Tax Administration  
Phone number: +47 22 07 70 00

#### For entities

The Brønnøysund Register Centre  
Phone number: +47 75 00 75 00



# POLAND



## TIN DESCRIPTION

### FOR INDIVIDUALS

#### (PESEL)

The TIN is called **PESEL** and is reported on official documents of identification.

### FOR ENTITIES

#### (NIP)

The TIN is called “**Numer Identyfikacji Podatkowej (NIP)**”.



## TIN STRUCTURE

### FOR INDIVIDUALS

#### (PESEL)

The PESEL consists of **11 digits**. The first 4 digits represent the year and month of birth.

### FOR ENTITIES

#### (NIP)

The TIN consists of **10 digits**.



## HOW TO FIND TIN

### FOR INDIVIDUALS

#### (PESEL)

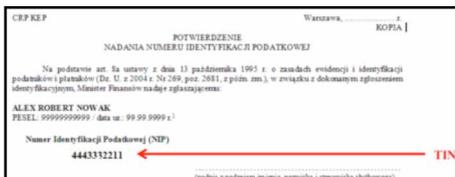
PESELs are reported on official documents of identification:



### 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 individuals:

<http://www.msw.gov.pl/portal/pl/381/32/>

#### For entities:

<http://www.mf.gov.pl/index.php?const=3&dzial=143&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





# 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.

### CONTACT POINT

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



# SEYCHELLES



## 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

Cf. individuals.



## TIN STRUCTURE

### 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.



## 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.

### CONTACT POINT

#### **Maria Luisa Woodcock**

Director Taxpayer Services  
Seychelles Revenue Commission,  
Maison Collet, Victoria, Mahe  
Seychelles.

Phone number: 4293724.

E-mail: [Luisa.woodcock@src.gov.sc](mailto:Luisa.woodcock@src.gov.sc)



# 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.

## 🏠 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) / UEN – Others: 10 characters** (999999999L).

## 📍 HOW TO FIND TIN

### FOR INDIVIDUALS

- On identity cards.



### FOR ENTITIES

Not provided yet.

## @ USEFUL LINKS AND CONTACTS

### FOR FURTHER INFORMATION

#### On UEN:

<http://www.uen.gov.sg/uen/index.do?framecontent=http://www.uen.gov.sg/uen/html/UENPg1.html>

### CONTACT POINT

International Tax Affairs & Relations Branch -  
Singapore Competent Authority:  
Inland Revenue Authority of Singapore  
55 Newton Road, Revenue House  
Singapore 307987  
[www.iras.gov.sg](http://www.iras.gov.sg)



# SLOVAK REPUBLIC

## ? TIN DESCRIPTION

### FOR INDIVIDUALS

TIN **is not issued** for citizens of Slovakia who do not have obligation to register at local tax office and therefore most natural persons do not have TIN.

### FOR ENTITIES

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

## 🏠 TIN STRUCTURE

### FOR INDIVIDUALS

Not applicable.

### 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

- Not applicable.

### 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

<https://www.financnasprava.sk/sk/titulna-stranka>

### CONTACT POINT

[mvi.clo@financnasprava.sk](mailto:mvi.clo@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**.

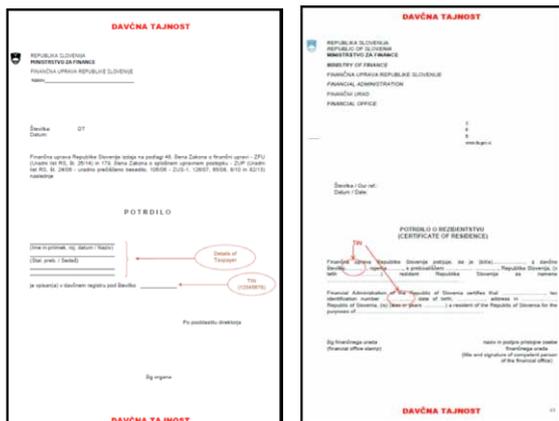
### FOR ENTITIES

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/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.

### CONTACT POINT

Financial Administration of the Republic of Slovenia  
General Financial Office Tax Department  
Tax Register Division  
Šmartinska cesta 55 SI-1000 Ljubljana Slovenia  
E-mail: [gfu.fu@gov.si](mailto:gfu.fu@gov.si)  
Phone number: 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

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



## TIN STRUCTURE

### FOR INDIVIDUALS

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

### FOR ENTITIES

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



## HOW TO FIND TIN ?

### FOR INDIVIDUALS

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

#### Mr Thembile Hlati

South African Revenue Service

Private Bag X923

PRETORIA South Africa

0001

+27 12 422 8339

+27 12 422 5343

SARS\_EOI@sars.gov.za



# SPAIN



## TIN DESCRIPTION

### FOR INDIVIDUALS

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



## TIN STRUCTURE

### FOR INDIVIDUALS

- **With Spanish nationality:**  
The TIN consists of **9 characters (8 digits and 1 letter)** - format: 99999999L).
- **Without Spanish nationality:**  
The TIN consists of **9 characters (7 digits and 2 letters)** - format: L9999999L).

### FOR ENTITIES

The TIN consists of **9 characters (8 digits and 1 letter)** - format: L99999999).



## 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/Inicio\\_es\\_ES/La\\_Agencia\\_Tributaria/Campanas/Censos\\_\\_NIF\\_y\\_domicilio\\_fiscal/Censos\\_\\_NIF\\_y\\_domicilio\\_fiscal.shtml](http://www.agenciatributaria.es/AEAT.internet/Inicio_es_ES/La_Agencia_Tributaria/Campanas/Censos__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

- **Passport:**



- **Identity Card:**



### FOR ENTITIES

Not provided.



## USEFUL LINKS AND CONTACTS

### FOR FURTHER INFORMATION

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

### CONTACT POINT

The Swedish Tax Agency Addresses can be found on: [www.skatteverket.se](http://www.skatteverket.se)

Telephone from abroad: +46 8 564 851 60

Telephone from Sweden: 0771-567 567

Email: [huvudkontoret@skatteverket.se](mailto:huvudkontoret@skatteverket.se)



# SWITZERLAND



## TIN DESCRIPTION

### FOR INDIVIDUALS

A tax identification number for individuals has not yet been designated.

### FOR ENTITIES

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



## TIN STRUCTURE

### FOR INDIVIDUALS

The TIN consists of **13 digits** (format: 999.9999.9999.99).

### FOR ENTITIES

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



## HOW TO FIND TIN

### FOR INDIVIDUALS

#### ■ On OASI card:



#### ■ On health insurance card:



### FOR ENTITIES

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

#### German version



#### French version



## USEFUL LINKS AND CONTACTS

### FOR FURTHER INFORMATION

- <http://www.bsv.admin.ch/themen/ahv/00011/02185/?lang=fr>
- <http://www.uid.ch/>
- Online verification tool: <https://www.uid.admin.ch/>

### CONTACT POINT

Swiss Federal Statistical Office IDE  
 Espace de l'Europe 10 CH-2010 Neuchâtel  
 Phone number: +41 (0)800 20 20 10  
 E-mail: [uid@bfs.admin.ch](mailto:uid@bfs.admin.ch)



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

### CONTACT POINT

- **M. Tahir Erdem**  
Head of Group Turkish Revenue Administration  
Department of EU and Foreign Affairs Directorate  
İlkadım Caddesi  
No: 2 Kat: 14 06450 Dikmen-Çankaya /  
Ankara – TURKEY  
Phone number: +90 312 415 3480  
E-mail: [terdem@gelirler.gov.tr](mailto:terdem@gelirler.gov.tr)
- **Mme Gülru İskender Kaya**  
Head of Section Turkish Revenue Administration  
Department of EU and Foreign Affairs Directorate  
İlkadım Caddesi  
No: 2 Kat: 14 06450 Dikmen-Çankaya /  
Ankara – TURKEY  
Phone number: +90 312 415 3461  
E-mail: [gkaya@gelirler.gov.tr](mailto:gkaya@gelirler.gov.tr)



# 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.

### 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).
- **UTR:** The UTR consists of **10 digits**.

### FOR ENTITIES

The UTR consists of **10 digits**.



## HOW TO FIND TIN

### FOR INDIVIDUALS

#### ■ NINO:

**National Insurance Number (NINO)**

HMRC issues coding notices to taxpayers. The heading of the notice contains the National Insurance Number as indicated in the example below.

	<b>HM Revenue &amp; Customs</b>	<b>PAYE Coding Notice</b> Tax code for the year 2010-11
Please keep all your coding notices. You may need to refer to them if you have to fill in a tax return. Please quote your tax reference and National Insurance number if you contact us.		
MR A N Other 5 The Avenue Anytown AN2 SAA	HM Revenue & Customs Anytown Tax Office 123 High Street Anytown AN1 3WE	Phone Tax reference National Insurance number <b>AB123456Z</b>

#### ■ UTR:

**Unique Taxpayer Reference (UTR)**

The UTR may be found on the front page of the tax return (form SA100 or CT600) as shown in the example below.

	<b>HM Revenue &amp; Customs</b>	<b>Tax Return 2010</b> Tax year: 6 April 2009 to 5 April 2010
UTR <b>2345 67890</b> Tax reference: AB123456Z Employer reference: 123/A246	Issue address	
Date	Mr A N Other 5 The Avenue Anytown AN2 SAA	
HM Revenue & Customs office address Anytown Tax Office 123 High Street Anytown AN1 3WE		

### 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

Not provided yet.



# 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**.

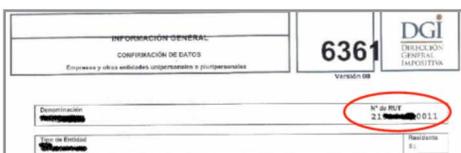
## 📍 HOW TO FIND TIN

### FOR INDIVIDUALS

- Identity Card Number:



- NIE:



## @ USEFUL LINKS AND CONTACTS

### 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;que-documentacion-es-necesaria-para-inscribirse-como-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-hacer-para-inscribir-sociedades-personales-con-contrato-colectiva-s-r-l-en-comandita-simple-ltda-;11;PAG>

### CONTACT POINT

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# 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 et 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

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