

LIST OF DIFFERENT FUNCTIONAL EQUIVALENTS FOR DIFFERENT COUNTRIES

Country Name	Tax Identification Number/Functional Equivalent	TIN Structure/ Description	Unique Identification No.
Argentina	C.U.I.T - Clave Única de Identificación Tributaria	The CUIT consists of 11 digits:	CDI- Identification Code: represents a numeric code that the AFIP issues to entities not required to have a CUIT due to the fact that there is no tax reason to have one but otherwise is required to be identified for certain procedures.
		- 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), and 30 or 33 for legal persons.	CUIL- The Unified Labor Identification Code (CUIL) is required for Social Security benefit's purposes. The CUIL is granted automatically and simultaneously with the ID.
		- The next 8 digits are: in the case of individuals, the ID (DNI) number; and in case of legal persons, it is assigned by the AFIP.	
		- The last digit is randomly assigned	
Australia	TFN- Tax File Number (used by individuals)	The TFN is an eight or nine digit number compiled using a check digit algorithm to allow accurate data capture of the TFN in ATO systems. Generally the TFN is displayed on correspondence as three sets of three numbers (for example XXX XXX XXX) but is stored as an eight or nine number string on internal systems.	
	ABN- Australian Business Number (used by businesses)	The ABN is a unique 11 digit number formed from a nine digit unique identifier and two prefix check digits. The two leading digits (the check digits) will be derived from the subsequent nine digits using a modulus 89 check digit calculation. The check digits will be included to identify common data entry errors such as digit transposition. The ABN will be structured as XX XXX XXX XXX.	
Austria	Austria issues TINs which are not reported on official documents of identification. The Local Tax Offices issue TINs to the taxpayers having their residence in the area of competence of these Offices, when they ask the local office for a service. This means that a TIN can change when a taxpayer changes residence.	Example: 99-999/9999; [9 digits- the hyphen and the slash are not mandatory in all cases (eg for the purpose of IT processing they should be omitted)]	
Belgium	NN- Numero National	The TIN number of identification consists of eleven digits and is a unique number of identification for every registered person.	
Belize	Tax Account Number= Tax payer number + tax type number	Tax Account Numbers are eight digits – TIN + Tax Type No.	
Brazil	Cadastro de Pessoas Físicas – CPF is a number attributed to both national and resident taxpayers	For individuals, it consists of 11 digits (the 2 last numbers are the result of an arithmetic operation on the 9 previous ones)	
	Cadastro Nacional da Pessoa Jurídica – CNPJ is an identification number issued to entities (including companies, partnerships and foundations) of relevance for the tax administration.	For legal persons, it consists of 14 digits formatted as 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).	

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Bulgaria	For Bulgarian citizens – Unified Civil Number (UCN) which consists of a block of 10 digits	For individuals: 999999999 – 10 digits For entities: 99999999 – 9 digits	
	For foreign citizens who receive permission for long-term or permanent residence in Bulgaria – Personal Number of a Foreigner which consists of a block of 10 digits		
	For other foreign citizens who are residents for tax purposes in Bulgaria – Official number from the National Revenue Agency (NRA) which consists of a block of 10 digits.		
	Legal Entities-Depending on the type of the entity it receives either Unified Identification Code (UIC) or Unified Identification Code of BULSTAT		
Canada EN	Individuals: For individuals resident in Canada, their authorized tax identification number is their nine-digit Canadian Social Insurance Number (SIN).	A SIN is a unique nine-digit number issued by Service Canada to identify individuals.	
	Corporations: For corporations, their tax identification number is their nine-digit Business Number (BN) issued by the Canada Revenue Agency (CRA).	A BN is a unique nine-digit number issued by the Canada Revenue Agency to identify businesses and partnerships.	
	Trusts: For trusts, their tax identification number is their eight-digit trust account number issued by the Canada Revenue Agency (CRA).	A trust account number is a unique eight-digit number issued by the Canada Revenue Agency to identify trusts.	
	Partnerships: For partnerships, their tax identification number is their nine-digit Business Number (BN) issued by the Canada Revenue Agency (CRA).		
Cayman Islands	Do not issue tax identification numbers (TINs) or equivalent identifiers for tax purposes.		
Chile	Individual: ID Number	Individuals: 18 numerals or 17 numerals followed by letter “x”	
	Legal Person: Credibility Code	Entities: For the old TIN regime, there are 15 numerals. While for the new TIN regime, there are 18 numerals with sometimes letters appearing in the last 10 characters, especially the 9th, 10th, 13rd and 18th.	
China	Taxpayer Identification Number(TIN)	A number that is assigned to a tax paying businesses for identification and record keeping purposes. The TIN number allows the Income Tax Department to keep track of all taxpaying entities and manage their accounts. Corporations, estates and trusts must file their taxes under this number each year.	

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	Employer Identification Number(EIN)	A unique identification number that is assigned to a business entity so that they can easily be identified by the Income Tax Department. The Employer Identification Number is commonly used by employers for the purpose of reporting taxes.	
Colombia	Número de Identificación Tributaria (NIT)	Assigned to companies	
	ID Card	In Colombia, each person is issued a basic ID card during childhood (Tarjeta de Identidad). The ID number includes the date of birth and a short serial number. Upon reaching the age of 18, every citizen is reissued a citizenship card (Cédula de Ciudadanía), and the ID number on it is used and required in all instances, public and private.	
Costa Rica	Individuals: Physical Identification Number	9 Numerals	
	Legal Persons: Corporate Identification Number	10 Numerals	
	Foreign Individuals: Immigration Identification Document for Foreigners called DIMEX	11 Numerals	
	In the case of entities without legal personality or foreign natural persons without DIMEX, the Tax Administration gives a "Special tax identification number", called NITE.	10 Numerals	
Croatia	Personal Identification Number	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	
Curacao	Curacao TIN	Means a taxpayer identifying number issued by Curaçao	
Cyprus	TIN	TIN in Cyprus is issued upon registration to the Tax Authority Data Base. TIN is known as Tax Identification Code (TIC). Consists of 8 digits and 1 letter.	
Czech Republic	Personal Number	For individuals with birthday before 01.01.1954 (9 digits) and since this date (10 digits).	
Denmark	Danish CPR number	10 digits with a hyphen between the 6th and 7th digits. The last digit is a check digit. And the last digit also indicates whether the person is a man or woman. If it is an even number it is a woman – an odd number indicates that it is a man.	
	Companies: Danish CVR number	8 digits	
	Foreign Companies: Danish SE number	8 digits	
Estonia	Personal Identification Code	Consists of 11 digits, generally given without any whitespace or other delimiters. The form is GYYMMDDSSC, where G shows sex and century of birth (odd number male, even number female, 1-2 19th century, 3-4 20th century, 5-6 21st century), YY is the year of birth, MM is the month of birth and DD is the date of birth, SSS is a serial number separating persons born on the same date and C a checksum.	
	Legal persons: Registration Code	Consists of 8 numbers. For public limited company, private limited company, general partnership, limited partnership and commercial association the code starts with number 1, for non-profit associations it starts with number 8 and for foundationd with number 9.	

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Faroe Islands	Faroese P number	Ddmmyyxxx (ddmmyy-xxx) 9 digits often with a hyphen between 6th and 7th digits. The last digit is a check digit and at the same time it indicates whether the person is a male or female. An odd number indicates a male and an even number indicates a female.	
	Legal Persons: Registration Number	The number is a consecutive number.	
Finland	Finnish Social Security Number	Consists of 11 characters [6 digits; 1 character which can be +(plus), - (minus) or the letter A;3 digits;1 alphanumeric character]. The 7th character (+, - or A) represents the century of birth and cannot be skipped: it shall be duly noted down and reported in all records. Character + means: born 1800-1899, - means born 1900-1999 and A means born 2000-. This character has no other meaning.	
	Legal Persons: Business Identity Code	consists of seven digits, a dash and a control mark, i.e. it has the form 1234567-8.	
France	numéro fiscal de référence or numéro SPI.	The TIN consists in 13 numerals (format: 99 99 999 999 999). The first digit of the TIN is always 0, 1, 2 or 3.	
	Legal Entities: numéro SIREN	The numéro SIREN consists in 9 numerals (format 999 999 999).	
Germany	Permanent Tax identification Number	TINs are comprised of 11 digits: 10 digits plus one check digit. TINs are non-descriptive numbers, i.e. they provide no indications as to a taxpayer's name, gender or other tax-related information.	
Ghana	TIN	All persons liable to pay tax, or from whom taxes are withheld at source by employers or agents through payroll deductions and /or other business transactions under any enactment are required to register for TIN	
Gibraltar	Individuals & Legal Entities: Taxpayer Reference Number	Gibraltar's taxpayer reference numbers (taxpayer identification numbers) consist of numerals only, assigned chronologically.	
Greece	Taxpayer Identification Number	Consists of 9 digits.	
Greenland	Individuals: CPR number	TIN is a 10 digits structure. From the left it is constructed in the following way: the digits in the positions 1-2 indicate the day of birth of the person;the digits in the positions 3-4 indicate the months of birth of the person;the digits in the positions 5-6 indicate the year of the birth of the person, without indicating the century;the digits in the positions 7-10 form a serial number. These digits are often separated from the preceding digits by a hyphen between the 6th and 7th digits.	
	Companies: GER number	The format of the TIN is an 8 digits structure	
Grenada	TIN	A TIN is a six digit number required by Grenada Customs & Excise to allow importers/exporters to obtain Customs clearance via ASYCUDA World (Automated System for Customs Data). Your TIN is unique, and your registration is a one-off process. If you are presently paying another tax type such as Income Tax, Property Tax or Value Added Tax (VAT) then you should already have a TIN. Ensure that the Inland Revenue Department has your proper address and contact information. Only the Inland Revenue Department can issue your TIN.	
Guernsey	Social Insurance Number	GYXXXXXX (where 'X' is a digit between 0-9 inclusive)	
	Companies: Registration Number	The Registration numbers start at "1" and increase sequentially. It is a number of between one and six digits (i.e. X to XXXXXX, where X is a number between 0 and 9)	

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	Foundations: Foundation registration Number	The Registration numbers start at "1" and increase sequentially. The Registration number is a short number of between one and three digits (i.e. X, XX or XXX, where X is a number between 0 and 9)	
Hong Kong (China)	Individuals: Hong Kong Identity Card(HKID)	The standard format of HKID number is @ 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.	
	Companies: Business registration(BR) number.	The BR number comprises 8 numerals at the front of business registration certificate number (e.g. 99999999-@@&-@@&-@@&-@@&-@@)	
Hungary	Individual TIN: adóazonosító jel	1 block of 10 digits, where: digit 1 is always an 8 and indicates that the TIN holder is an individual; digits 2-6 are the number of days between the date 01/01/1867 and the date of birth of the individual;digits 7-9 is the number generated by chance to differentiate individuals born on the same day;digit 10 is the check digit;	
	Entity TIN: adószám	Composed of 11 numerical characters, where: xxxxxxxx is a block of 8 digits which serves as the unique identifier of the taxpayer; y is a so called "VAT code" which indicates whether the taxpayer is registered for VAT purposes (the code is 2) or not (the code is 1);zz is the territorial code of the competent tax office in Hungary;	
Iceland	Icelandic Identification Number (kennitala)	The identification number (TIN) is composed of ten digits. For individuals the first six of these digits are the individual's date of birth in the format DDDMMYY. The seventh and eighth digits are random, the ninth is a check digit and the tenth indicates the century of the individual's birth. The TIN is often written with a hyphen following the sixth digit, e.g. xxxxxx-xxxx.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 make sure that there are no conflicts with individuals.	
India	Permanent Account Number (PAN)	A typical PAN is AFZPK7190K. First three characters i.e. "AFZ" in the above PAN are alphabetic series running from AAA to ZZZ. Fourth character of PAN represents the status of PAN holder i.e. "P" in the above PAN represents the status of the PAN holder. Fifth character i.e. "K" in the above PAN represents first character of the PAN holder's last name/surname. Next four characters i.e. "7190" in the above PAN are sequential number running from 0001 to 9999. Last character i.e. "K" in the above PAN is an alphabetic check digit.	
Indonesia	Nomor Pokok Wajib Pajak (NPWP)	A Tax Identification Number or known more as Nomor Pokok Wajib Pajak (NPWP), is a serial number used by the Directorate General of Taxes to identify taxpayers, both corporate and individual, in Indonesia. The NPWP is issued by the tax office in a form of an ID card.	
Jersey	Federal Employer ID number	Your Taxpayer Identification (FEIN) must be twelve digits long. Enter the first nine digits followed by three zeroes (000), or if you have a three digit suffix, enter the suffix after the first nine digits. Do NOT enter spaces, dashes or slashes.	
	Business Entity ID	This is the ten-digit ID assigned to all corporations, LLC's and limited partnerships. Enter all ten digits, including leading zeros. Do NOT enter spaces, dashes or slashes. If your business is a General Partnership or Proprietorship, this search field is not applicable.	
Ireland	Tax Reference Numbers (TRN)	7 digits + either 1 or 2 letters.	

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Monaco	CHY numbers	The letters CHY followed by between 1 and 5 digits.	
Isle of Man	Tax Reference Numbers	All Tax Reference Numbers consist of one letter and six numbers followed by a hyphen and a two digit suffix. Individual Tax Reference Numbers are prefixed with the letter 'H', Companies (including Limited Liability Companies – LLCs) 'C', Trusts, Foundations and Partnerships (including Limited Liability Partnerships - LLPs) 'X'.	
	Natal Insurance Number (NINO)	NINOs consist of two letters, six numbers and a suffix letter, A, B, C or D.	
Israel	Individual Tax Identification Number (ITIN)	Assigned by the IRS to individuals who are not American citizens and are not eligible for a social security number.	
Italy	TIN	16 characters for individuals and 11 characters for companies.	
Japan	Individual number	Individual Numbers will have 12 digits and be comprised of numerals only.	
	Corporate Number	Corporate Numbers will be 13-digit numbers comprised of numerals only.	
Korea	Resident Registration Number	A Resident Registration Number consists of 13 digits (XXXXXX-XXXXXX)	
	Business Registration Number	A Business Registration Number consists of 10 digits (XXX-XX-XXXXX)	
Kuwait	TIN	Tins includes numbers only, no slashed, capital letter, hyphens, etc.	
Latvia	TIN	TIN for individuals and entities consists of 11 digits. TIN issued to individuals are identical with their personal code. The first six digits indicate the date of birth of the person (ddmmyy), the 7th digit indicates century ("0" is 19th century, "1"-20th century, "2"-21th century). Format: DDMMYY99999 (date of birth + 5 digits). For Entities: State Revenue Service issues TIN with the following structure 9000xxxxxxx, Register of Enterprise: 4000xxxxxxx or 5000xxxxxxx.	
Liechtenstein	PEID Number (Personenidentifikationsnummer)	up to 12 numerals	
Lithuania	TIN	11 digits	
Luxembourg	Individuals: National Identification Number	The identifier has 11 digits (9999999999), the last digit is a check digit. The 11th digit corresponds to the difference between 11 and the remainder of the division by 11 of the sum of the products obtained by multiplying each of the first 10 digits of the ID number by the respective factors of 5, 4, 3, 2, 7, 6, 5, 4, 3 and 2, being understood that of the numbers generated, during the abovementioned division, a remainder of 1 is not allocated. A remainder of zero during that division is the check digit.	
	Companies: National Identification Number	The identification number has 13 digits (999999999999), the 2 last digits are check digits. The 12th digit is a check digit calculated on the basis of the algorithm "de Luhn 10", calculated on the 11 first digits. The 13th digit is a check digit calculated on the basis of the algorithm "de Verhoeff", calculated on the 11 first digits.	
Malaysia	Nombor Rujukan Cukai	The structure of the TIN consist of ten numeric characters.	
Malta	Individuals who are Maltese nationals: Identity Card Number	7 digits + 1 letter (M, G, A, P, L, H, B, Z)	
	Individuals who are non-maltese nationals: Unique tax reference number	9 digits	

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Mauritius	Mauritian National Identification Card	Mauritius requires all citizens who have reached the age of 18 to apply for a National Identity Card. The National Identity Card is one of the few accepted forms of identification, along with passports. A National Identity Card is needed to apply for a passport for all adults, and all minors must take with them the National Identity Card of a parent when applying for a passport	
Mexico	Clave del Registro Federal de Contribuyentes - RFC	For individuals, it consists of 13 characters (4 letters followed by 6 digits and 3 alphanumeric characters) and for legal persons, it consists of 12 characters (3 letters followed by 6 digits and 3 alphanumeric characters). The first letters (4 or 3, respectively) belong to the name, the next 6 digits are the date of birth or date of incorporation, and the last 3 (or 2, for legal entities) belong to the check digits (homoclave).	
Monaco	Statistical Identification Number(NIS)	The Statistical Identification Number (<i>NIS</i>) is made up of two parts: a NAF code (rev 2, 2008) and a unique sequential number. The NAF code is an alphanumeric code assigned by Monaco Statistics to each economic entity : natural or legal person to indicate its main business activity.	
Montserrat	Federal Tax ID	used for employers and corporations	
	State Employer Tax ID	used for employers	
	Sales State Tax ID	Used by wholesalers or retailers of taxable tangible items, a Business tax registration tax id number is used for any business and it is issued by the state, county or local government.	
	Business Tax Registration Tax ID	A business tax registration is also called a business license. If you want to protect your personal assets, you might consider incorporating in Montserrat , or better yet form a LLC .	
Nauru	Any person resident or non-resident who has a liability to withhold tax must register for a TIN. Entities are issued TIN.	Each TIN which NITS generates has four separate sections including (i) a two digit number which identifies the taxpayer type, (ii) a tax unique number consisting of 5 unique software generated numbers and (iii)/(iv), two unique sequential check digits included for security purposes – E.G. – 50-12365-8-9.	
Netherlands	TIN	The TIN always has 9 digits: N1, N2, N3, N4, N5, N6, N7, N8, N9 N9 is a check digit.	
New Zealand	IRD Number	The IRD number is a unique number issued by Inland Revenue. The IRD number format used by Inland Revenue is an eight or nine digit number in the format 99999999 or 999999999 (depending on when it was first issued).	
Norway	Individuals: National Identity number	The national identity number consists of 11 digits. The first six digits represent the date of birth in the order day, month, year. The next three digits are an individual number, the third digit of which indicates gender – even numbers for women and odd numbers for men. The last two digits are control digits.	
	Foreign Nationals: D-Number	The national identity number consists of 11 digits. The first six digits represent the date of birth in the order day, month, year. The next three digits are an individual number, the third digit of which indicates gender – even numbers for women and odd numbers for men. The last two digits are control digits.	

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	Legal Entities: Organization Number	The organisation number (TIN) is a nine digit number. The technical construction of the number specifies that the first digit must always be either 8 or 9, with a modulus 11 check digit at the end. According to the Central Coordination Register's website, the weighting factors are 3, 2, 7, 6, 5, 4, 3 and 2 calculated from the first digit. The digits are thus multiplied by the weighting factors and the product sum divided by 11. The leftover from the division is subtracted by 11 and the result becomes the check digit	
Poland	PESEL number	PESEL is a 11-digit, constant numeric symbol, that uniquely identifies a specific individual registered in the PESEL database (the Common Electronic System of Population Register).	
Portugal	TIN	The Tax and Customs Authority is the entity competent to allocate a tax identification number for individuals. The tax identification number allocated is a single one and will serve every legal effect. In order to register the beginning of the activity, prior existence of an allocated tax identification number is mandatorily necessary. For legal persons, the allocation of the identification number is performed by the Registo Nacional de Pessoas Coletivas (RNPC, National Registration for Legal Persons), a service belonging to the Instituto dos Registos e Notariado (Institute for Registration and Notary Affairs), which reports to the Ministry of Justice.	
Quatar	Tax Card	A tax card is usually issued to a taxpayer that is either resident or has a permanent establishment in Qatar. The possession of a tax card, therefore, should generally allow the taxpayer to receive payments free of withholding tax.	
Romania	Personal Identification Number (CNP)	The Romanian Tax Administration issues TINs which are reported only on the official tax documents and it only can be used for tax purposes. The TIN (Codul de înregistrare fiscală) is also issued for tax non-resident persons in Romania and it is different from the Personal Identification Code (CNP).	
Russian Federation	INN (Tax Payer Identification Number)	Every taxpayer is assigned a single number for all taxes, duties and dues throughout all the territory of the Russian Federation, including taxes imposed on the goods' transition through the customs borders of the Russian Federation; it is the Taxpayer Identification Number (INN). Procedure and conditions of assignment, usage and change of Taxpayer Identification Number are determined by the Ministry of Taxation of the Russian Federation.	
Samoa	Personal TIN number	You need a personal TIN number as: a sole trader; a partner in a partnership	
	Business TIN number	Your business must have its own TIN number if it is a partnership, company, non-profit organisation or trust/estate. If it is a partnership, each partner in a partnership also needs a personal TIN number.	
San Marino	Individuals: SSI Number	Social Security Number (SSI Number), which identifies all individuals. More than one digit.	
	Legal Entities: COE	Tax Registration Number (COE), which identifies legal entities. SM + 5 digits.	

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Saudi Arabia	National ID Card	The National ID Card, Commonly known by its old name Bitaqat Al-Ahwal Al-Madaniya (Arabic; is a Saudi Arabian identity card and proof of citizenship. The card is used for identification with government agencies and third party service providers such as banks.	
Seychelles	TIN	The Tax Identification Number, TIN, is a 9 digit number which is randomly generated by an algorithm which also ensures that it meets a checksum requirement. The only meaningful digit in the TIN sequence is the third digit which denotes the entity type of the tax payer.	
Singapore	UEN – Business (ROB)	Standard entity identification number issued to Businesses registered with Accounting and Corporate Regulatory Authority of Singapore (“ACRA”)	
	UEN – Local Company (ROC)	Standard entity identification number issued to Local Companies registered with ACRA	
	UEN – Others	Standard entity identification number issued to all other entities which are not businesses or local companies	
	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.	
Slovak Republic	TIN	TIN is submitted to taxpayer by tax administration through registration procedure according to valid law. TIN is used for communication of taxpayer with tax administrator. Only physical entity and companies could be registered.	
Slovenia	SI Tax Number	The SI tax number is a random eight-digit number (first digit cannot be 0). The first seven digits represent the basic number, which is a randomly chosen number from number range from 1,000,000 to 9,999,999. The eighth digit is a control number, calculated according to module 11.	
South Africa	Taxpayer reference number	A South African Income Tax reference number is 10 numeric digits long, with a slash after the fourth and seventh digit. The tax reference number can only start with 0, 1, 2, 3 or 9 e.g. 1876/234/203	
Spain	Natural persons of Spanish Nationality: TIN	Generally, the TIN is the number on your National Identity Card, issued by the Ministry of Internal Affairs (General Directorate of Police). The Tax Administration will provide Spanish natural persons who are not obliged to possess a National Identity Card (DNI) with a Tax Identification Number (TIN) starting with an L (non-resident Spaniards) or a K (resident Spaniards under the age of 14 years), upon request	
	Natural persons without Spanish Nationality: NIE	Generally, their Tax Identification Number (TIN) is the Foreigners’ Identification Number (NIE), likewise issued by the Ministry of Internal Affairs. Natural persons without Spanish nationality who do not possess a Foreigners’ Identification Number (NIE) but need a Tax Identification Number (TIN) because they are going to engage in transactions involving Spanish taxation can obtain a Tax Identification Number starting with the letter M, that will have a transitory nature, until they obtain a Foreigners’ Identification Number (NIE), where appropriate, also issued by the Tax Administration.	
	Entities: TIN	They are obliged to obtain a TIN, which is issued by the Tax Administration.	

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Sweden	Personal identity number (personnummer)	Natural person who is or has been resident in Sweden.	
	Co-ordination number (samordningsnummer)	Natural person who is not and has not been resident in Sweden.	
Switzerland	Entities: Unternehmens-Identifikationsnummer (UID-number). A TIN for individuals has not yet been designated.	The UID-number consists of nine digits, is randomly assigned and does not contain any relevant information (UID-number is a non-descriptive number). In order to indicate the Swiss origin of the number, it contains the prefix "CHE". This prefix corresponds to the alpha-3 variant of ISO 3166-1. The last digit (C) of the UID-number is a check digit and is determined on the basis of a standard calculation (modulo 11).	
The Bahamas	National Insurance Board Number (NIB)	This could be either your business/employer number or the personal NIB number, or both. For non-Bahamians, the foreign country's national identification number may be used (e.g. Social Security Number).	
Trinidad and Tobago	Individuals: BIR File Number	Board of Inland Revenue number: All employees, sole traders, partnerships and companies are legally obligated to register for a Board of Inland Revenue (BIR) file number to be used in payment of taxes and filing of returns. This number must be quoted on all correspondence to the Board of Inland Revenue.	
	Businesses: BIR File Number and PAYE File Number	Pay as you earn Number: A Pay as you Earn (PAYE) number must be obtained by all companies and sole traders who hire employees. The PAYE number is used to remit taxes withheld from employees' earnings in accordance with the PAYE System. These numbers must be utilised for the duration of the life of the individual or company.	
Turkey	National Identity Number	National Identity Number is used as the unique identification number for Turkish citizens and all TINs for citizens were matched with their National Identification Number in tax database system.	
	Foreign Identity Number	Foreigners staying in Turkey more than six months are also required to obtain a TIN. Foreign nationals can also use their Foreign Identity Numbers instead of TIN if it is available.	
United Kingdom	Unique taxpayer reference (UTR)	The format is a unique set of 10 numerals allocated automatically by HMRC for both individuals and entities who have to submit a tax return. Although used on tax returns and some other correspondence, the UTR is not evidenced on a card or other official document.	
	National Insurance Number (NINO)	This consists of two letters, six numbers and a suffix letter A, B, C or D (for example DQ123456C). All individuals living regularly in the United Kingdom are either allocated or can be issued with a NINO. A NINO is issued automatically to young people living in the UK when they approach the age of 16. The NINO is used on a number of official documents.	
United States	SSN	Social Security Number (SSN), which is issued to individuals	
	EIN	Employer Identification Number (EIN), which is issued to individuals or entities	
	ITIN	Individual Taxpayer Identification Number (ITIN) is issued to individuals who are required to have a U.S. taxpayer identification number but who do not have and are not eligible to obtain an SSN	

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Uruguay	RUT Number	The RUT number is a number provided by the Tax Administration and is used in the case of legal entities and certain physical persons carrying out business activities or who have been assigned a RUT number (example: commercial activity, services, net worth).	
	IDCard Number	Physical Persons: a Card issued by the National Office of Civil Identification. This applies provided the Physical person does not have a RUT number in force.	
	NIE	Foreigner's Identification Number for Foreign Physical Persons. This is a number provided by the Tax Authority (RUT Department) to those foreign physical persons who do not have an Identity Card in force, issued by the National Office of Civil Identification, neither a RUT number.	
Bahrain	Identification Card (Personal No.)	8 digits followed by a check digit (Total: 9 digits) Format: YYMMNNNNNC, where YYMM is the year and month of birth, NNNN is a random number, C is the check digit Another local name for the Personal number is Central Population Registration (CPR) Number	
Egypt	Federal Tax ID	Used for employers, corporations	
	State Employer Tax ID	Used for employers	
	Sales State Tax ID	Used by wholesalers or retailers of taxable tangible items	
	Business Tax Registration Tax ID	Used for any business (Also called business license)- To protect assets, incorporate in Egypt or form an LLC	
Iran	National ID number	10-digit number in the format of XXX-XXXXXX-X	
Jordan	Employer Identification Number -EIN (also known as a Federal Tax Identification Number)	The fastest way to apply for an EIN is online through the IRS website or by telephone. Once you have your EIN, you need to fill out forms to establish an account with the State for payroll tax withholding, Unemployment Insurance Registration, and sales tax collections (if applicable).	
Lebanon	Federal Tax ID no. (Employer ID No.- EIN)	Tax ID number is used when you are an employer or a corporation, or a seller of taxable tangible items	
	State Tax ID No.		
	Lebanon Sales Tax ID No. (reseller/wholesale/retailer/ resale no.)		
United Arab Emirates	National Identity Card Number	The cardholder's name, nationality, gender and date of birth are printed on the card. The card also bears a unique 15-digit Identification Number, which is used for identity verification by the government and some private entities. Inside the card is an electronic chip which contains personal and biometric data about the cardholder.	
Syria	Federal Tax ID	Used for employers, corporations	
	State Employer Tax ID	Used for employers	
	Sales State Tax ID	Used by wholesalers or retailers of taxable tangible items	
	Business Tax Registration Tax ID	Used for any business (Also called business license)- To protect assets, incorporate in Syria or form an LLC	
Albania	Numri i Identitetit (NID)	The Albanian Identity Number is a unique personal identification number of 10 characters in the format YYMMDDSSSC, where YYMMDD indicates the date of birth and sex (for males MM is 01-12, for females 50 is added to the month of birth so that MM is 51-62), SSS is a sequence number of persons born on the same date (001-999), and C is a checksum letter (A-W). The YY part of the date of birth is calculated	

Country Name	Tax Identification Number/Functional Equivalent	TIN Structure/ Description	Unique Identification No.
Saint Lucia	Tax Payer Number (TPN)	Your TPN is unique and identifies you to the tax department. It does not change, even if you change employment, your name or leave the island and return to Saint Lucia it remain the same.	

Country Name	Tax Identification Number/Functional Equivalent	TIN Structure/ Description	Unique Identification No.
Macao (China)	Taxpayer ID No	The "Taxpayer ID No" consists of two letters and eight numerals. The first letter is the area code, the second letter is compiled according to sex and issuing authorities, i.e., AB, CD, the third to ninth numerals are serial numbers, and the tenth number is the check number. The "ID No." is the code number printed on the "ALIEN RESIDENT CERTIFICATE".	
Bermuda	Federal Tax ID	Used for employers, corporations	
	State Employer Tax ID	Used for employers	
	Sales State Tax ID	Used by wholesalers or retailers of taxable tangible items	
	Business Tax Registration Tax ID	Used for any business (Also called business license)- To protect assets, incorporate in Bermuda or form an LLC	
Barbados	National Registration Number(NRN)	The Electoral Office issues to every citizen of Barbados a National Registration Number (NRN). This is a unique number and each citizen should have only one number assigned exclusively to him. Non-residents, with a working permit in Barbados, should get a special temporary Tax Identification Number that is issued by the Barbados Revenue Authority. Non-nationals residents working in Barbados will use their National Registration Number as soon as they get one.	
Aruba	PIN	Personal Identification Number	
Antigua and Barbuda	TIN	All individuals and businesses get a TIN (a 6 digit number) when they register with the Inland Revenue Department.	
Anguilla	Federal Tax ID	Used for employers, corporations	
	State Employer Tax ID	Used for employers	
	Sales State Tax ID	Used by wholesalers or retailers of taxable tangible items	
	Business Tax Registration Tax ID	Used for any business (Also called business license)- To protect assets, incorporate in Anguilla or form an LLC	
Andorra	NRT	Número de Registre Tributari	
Oman	ID Card	An ID card is to be issued for any Omani who is above fifteen (15) years of age. This will be obligatory for males and optional for females as per Article (42) of the Civil Status Law.	
Iraq	National ID	The National ID is considered as a primary means to protect homeland security and it is crucial for identifying illegal aliens and for protection against illegal immigrants. Therefore, all countries took enormous efforts in its automation and used high bleeding edge technologies and systems to automate ID registry and production to track the registry of residents as well as resident aliens, therefore the ID is an important tool to protect national identity.	
British Virgin Islands	GIIN (Global Intermediary Identification Number)	All Reporting British Virgin Islands Financial Institutions and any entity that is a Registered Deemed Compliant Financial Institution as defined under the US Agreement must register and obtain a Global Intermediary Identification Number (GIIN) from the IRS. The legislation will require BVI FIS to report information annually to the British Virgin Islands International Tax Authority ("BVI ITA") on financial accounts that are held by Specified US Persons (as individuals) or non-US entities controlled by Specified US Persons. The BVI ITA will then forward the information to the US Internal Revenue Service ("IRS") on an annual basis.	
Turks and Caicos Islands	U.S. TIN	U.S. federal taxpayer identifying number	
Cook Islands	RMD Number	Revenue Management Division Number	
	EIN (Employer ID Number)	The Administration shall assign to each employer and self-employed worker an	

Country Name	Tax Identification Number/Functional Equivalent	TIN Structure/ Description	Unique Identification No.
Marshall Islands	Social Security Number	identification account number, and to each worker and self-employed worker a social security account number, and cards bearing both names and the numbers of each employer, worker and self-employed worker. The Administration may assign and issue to each citizen and legal resident a social security account number and card.	
Yemen	Tax Number	Tax Authority shall issue a tax number for every taxpayer which shall include number of the taxpayer. The executive regulation shall regulate the necessary procedures of granting tax number.	
	Tax Card	Tax Authority shall issue a tax card for each applicant taxpayer, and shall be renewed on annual basis once the taxpayer submits its tax declarations in accordance with the applicable tax laws in force. The Executive Regulation sets forth the details to be included on the tax card, as well as its validity. The Tax card shall be one of the basic documents to be required in case of notification or making contracts for any financial, commercial or service transactions, procurement and supplies, or when issuing or renewing any work permit, whether commercial or professional and all types of activities.	
Dominica	Individual: Cedula	Transactions processed in Dominican Republic peso (DOP) to an institution must include the "RNC" also known as a TAX ID card number or the "Registro Mercantil" which is the registration number of the institution in the Chamber of Commerce of Santo Domingo. RNC is usually nine (9) digits or more. Registro Mercantil is usually seven (7) digits or more.	
	Institution: Registro Mercantil	Transactions processed in Dominican Republic peso (DOP) to an individual must include the 11-digit individual Tax ID card number also known as a "Cedula".	
Brunei Darussalam	Company Registration Number	Unique taxpayer identification number is not applicable for personal tax. Company registration number is used for corporate tax.	
Saint Kitts and Nevis	Tax identification Number	A person liable or about to become liable for the payment of tax based on the Tax Administration and Procedures Act (TAPA), 2003, shall register with the Comptroller. The Comptroller may, for the purpose of identifying a taxpayer, assign a Taxpayer Identification Number to the taxpayer and may, where he or she deems necessary, assign a number to a person who is not a taxpayer.	
Sint Maarten	CRIB Number	The CRIB number is the unique number the Tax administration use to identify tax payers	
Saint Vincent and the Grenadines	TIN	Taxpayer identification number, "TIN" or "Vat Identification Number" means the number issued by the Comptroller to a person for the purposes of the person's registration.	
Niue	IRD Number	The IRD number is a unique number issued by Inland Revenue. The IRD number format used by Inland Revenue is an eight or nine digit number in the format 99999999 or 999999999 (depending on when it was first issued).	