

Estructuras de Números de Identificación Fiscal (NIF/TIN) por País

Fuente: OCDE – Automatic Exchange of Information Portal

País	Cod ISO País	Resumen de Estructura del NIF/TIN	Descripción detallada de la dstructura en la página de la OCDE	Enlace al Documento OCDE
Albania	AL	10 caracteres alfanuméricos Ejemplo: J12345678N	The TIN for individuals (National ID number NID), is a unique number, consisting of ten characters (e.g. I05101999Q) with coded information and with the following structure: A. Characters 1 and 2: year of birth B. Characters 3 and 4: month of birth, gender C. Characters 5 and 6: day of birth D. Characters 7 to 9: Issuing order number within the same date E. Character 10: check digit	https://www.oecd.org/content/dam/oecd/en/topics/policy-issue-focus/aeoi/albania-tin.pdf
Alemania	DE	11 caracteres. Ejemplo: 99 999 999 999	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.	https://www.oecd.org/content/dam/oecd/en/topics/policy-issue-focus/aeoi/germany-tin.pdf
Andorra	AD	8 caracteres: 1 letra + 6 dígitos + 1 DV Ejemplo: F-123456-Z	1. For natural persons resident in Andorra, the NIA is preceded by the letter "F" + 6 digits (From 0 to 699.999) + 1 control letter (eg F-123456-Z). 2. For natural persons non-resident in Andorra, the NIA is preceded by the letter "E" + 6 digits (From 800.000 to 999.999) + 1 control letter (eg E-123456-Z) 3. For Entities, the NIA is preceded by the letters: A, L (Ltd company, Private Ltd company ,)+ 6 digits (From 700.000 to 799.999 + 1 control letter and Letter E (Non-resident legal entities) + 6 digits (from 0 to 999,999) + 1 control letter. 4. For Other Entities the NIA is preceded by the letters : C, D, G, O, P, U + 6 digits (from 0 to 999,999) + 1 control letter.	https://www.oecd.org/content/dam/oecd/en/topics/policy-issue-focus/aeoi/andorra-tin.pdf
Anguila	AI	10 caracteres	TINs are unique numbers automatically generated by the tax administration system and consists of 10 digits, including prefix digit and check digit • Individual TINs start with prefix 1 • Non- Individual (business) TINs start with prefix 2 – TINs for individuals start with 1 and TINs for businesses start with 2.	https://www.oecd.org/content/dam/oecd/en/topics/policy-issue-focus/aeoi/anguilla-tin.pdf
Antigua y Barbuda	AG	8 caracteres mínimo	TIN s are assigned at the end of the registration process by our Tax Administration software (SIGTAS), with the smallest number being 6 digits. TINs only contain numbers. Check digits are only incorporated for Taxpayers that are registered to pay VAT(ABST). For Tax account numbers, the IRD's software assigns the tax account numbers by attaching the tax type code (a 2-digit number) to the end of the TIN. Therefore a tax account number will be a minimum of 8 digits	https://www.oecd.org/content/dam/oecd/en/topics/policy-issue-focus/aeoi/antigua-and-barbuda-tin.pdf

Arabia Saudita	SA	10 caracteres	<p>1. TIN: The Saudi TIN consists 10 digits.</p> <ol style="list-style-type: none"> The 1 digit is the GCC Member State. The next 8 digits is a serial number. The next digit is a check digit. 	https://www.oecd.org/content/dam/oecd/en/topics/policy-issue-focus/aeoi/saudi-arabia-tin.pdf
Argentina	AR	11 dígitos Ejemplo: 20 26314662 2	<p>The CUIT consists of 11 digits:</p> <ul style="list-style-type: none"> - 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. - The next 8 digits are: in the case of individuals, the ID (DNI) number; and in case of legal persons, it is assigned by ARCA (Tax Administration). - The last digit is the verification number and it is randomly assigned. 	https://www.oecd.org/content/dam/oecd/en/topics/policy-issue-focus/aeoi/tin_argentina.pdf
Armenia	AM	8 dígitos	TIN consists of 8 digits; no other symbols could be used. First seven digits are next serial number, 8th digit is check digit and calculated based on the previous 7 digits. No meaning is given to the numbers.	https://www.oecd.org/content/dam/oecd/en/topics/policy-issue-focus/aeoi/armenia-tin.pdf
Aruba	AW	8 dígitos	<p>The TIN is generated by the automated system after registering certain data of a tax payer and exists of 8 digits.</p> <p>For natural persons must be registered : first name, last name, marital status, identification document, correspondence address, bank account, email address, phone number, type of business partner: private-resident or private-non-resident, employment relationship, business relationship.</p> <p>For legal persons must be entered: trade name, legal name, industry code, date of establishment, legal form, type of business partner: commercial company or non-commercial company, correspondence address, bank account, phone number</p>	https://www.oecd.org/content/dam/oecd/en/topics/policy-issue-focus/aeoi/aruba-tin.pdf
Australia	AU	TFN: 8 o 9 caracteres Ejemplo: XXX XXX XXX ABN: 11 caracteres Ejemplo: XX XXX XXX XXX	<p>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.</p> <p>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.</p> <p>For bodies registered under Corporations Law, their ABN will be formed by prefixing two digits to their Australian Company Number or Australian Registered Business Number issued by the Australian Securities and Investment Commission (ASIC). These companies must have their identity established and first register with ASIC prior to the normal registration process for an ABN. The ABN will eventually replace the ACN and the ARBN.</p>	https://www.oecd.org/content/dam/oecd/en/topics/policy-issue-focus/aeoi/australia-tin.pdf
Austria	AT	9 caracteres Ejemplo: 99-999/9999	<p>TIN is consisted of 9 digits (99-999/9999).</p> <p>The hyphen and the slash are not mandatory in all cases (eg for the purpose of IT processing they should be omitted)</p>	https://www.oecd.org/content/dam/oecd/en/topics/policy-issue-focus/aeoi/austria-tin.pdf

Azerbaiyán	AZ	TIN : 10 caracteres Ejemplo: 1 5 2 5 8 5 5 8 5 2 PIN : 7 caracteres Ejemplo: 5VBK5VR	<p>1. The TIN is a ten-digit code, where the first two digits characterize the code of territorial administrative unit, the following six digits characterize a serial number. The software determines the ninth digit via special algorithm, and the legal status of a taxpayer by assigning number 1 for legal persons and number 2 for natural persons as the tenth digit. TIN example: 1 5 2 5 8 5 5 8 5 2 For legal persons: TIN example: 1 3 2 5 6 7 8 8 5 1</p> <p>2. The Personal Identification Number (PIN) is a single code consisting of a combination of letters and digits with seven symbols. It consists of 7 digits and letters, leaving the first digit of their national identity card or last 7 digits and letters passport on the right lower corner before < symbol. PIN example: 5VBK5VR (there is never "O" letter in PIN, only "0" (zero))</p>	https://www.oecd.org/content/dam/oecd/en/topics/policy-issue-focus/aeoi/azerbaijan-tin.pdf
Bahamas	BS	no aplica	For the purposes of the Common Reporting Standard (CRS), all matters in connection with residence are determined in accordance with the CRS and its Commentaries. There are no direct taxation laws in The Bahamas and therefore there are no domestic provisions which define tax residence generally or which provide criteria for determining tax residence.	https://www.oecd.org/content/dam/oecd/en/topics/policy-issue-focus/aeoi/bahamas-tin.pdf
Barbados	BB	13 caracteres	Barbados' TIN is a unique 13 digital number. The number is randomly generated by the system. Each TIN starts with the number "1". There are no letters, symbols or other characters in the TIN. There are no slashes (/) or dashes (-).	https://www.oecd.org/content/dam/oecd/en/topics/policy-issue-focus/aeoi/barbados-tin.pdf
Baréin	BH	no aplica	Bahrain is currently exchanging financial information automatically on a non-reciprocal basis. Therefore, TIN is not required	https://www.oecd.org/content/dam/oecd/en/topics/policy-issue-focus/aeoi/bahrain-tin.pdf
Belice	BZ	7 caracteres	The TIN consists of 7 digits which includes the use of check digit. "All successfully registered taxpayers through our Revenue Management System will be generated a 6 Digit TIN number, and an additional single check digit at the end." The check digit is not visible to the taxpayer.	https://www.oecd.org/content/dam/oecd/en/topics/policy-issue-focus/aeoi/belize-tin.pdf
Bermudas	BM	no aplica	Bermuda does not issue tax identification numbers (TINs) or equivalent identifiers for tax purposes	https://www.oecd.org/content/dam/oecd/en/topics/policy-issue-focus/aeoi/bermuda-tin.pdf
Brasil	BR	Personas físicas 11 caracteres Personas jurídicas: 14 caracteres Ejemplo: XX.XXX.XXX/XXXX-XX	CPF: 11 digits (the 2 last numbers are the result of an arithmetic operation on the 9 previous ones) CNPJ: 14 digits formatted as XX.XXX.XXX/XXXX-XX (the first 8 digits identify the company, the 4 digits after the slash identify the branch or subsidiary and the last 2 are the result of an arithmetic operation on the previous ones)	https://www.oecd.org/content/dam/oecd/en/topics/policy-issue-focus/aeoi/brazil-tin.pdf

<p>Brunéi Darussalam</p>	<p>BN</p>	<p>Personas físicas: 8 caracteres Ejemplo: 00-000001 Personas jurídicas: 9 a 11 caracteres Ejemplos: PXXXXXXXXX / RCXXXXXXXXX / RFCXXXXXXXXX</p>	<p>There is no TIN issued for individual. The functional equivalent is the NRIC Number: 1. Brunei Darussalam Citizen – Yellow bordered cards with yellow printing and holders are aged 12 years and above. 2. Permanent Resident – Purple bordered cards with purple printing and holders are aged 12 years and above. 3. Temporary Resident – Green bordered cards with purple printing aged and holders hold any immigration passes of 3 month above. Holders are aged 12 years and above. Entities: In the absence of TIN, the functional equivalent for entities in Brunei are as follows: PXXXXXXXXX – Standard registration number issued to Sole-Proprietorships or Partnerships registered under the Brunei’s Business Names Act, Chapter 92 (BNA). RCXXXXXXXXX – Standard registration number issued to Private Limited Companies and Public Companies incorporated under the Brunei’s Companies Act, Chapter 39 (CA). RFCXXXXXXXXX – Standard registration number issued to Foreign Branch of companies registered under the Brunei’s Companies Act, Chapter 39. All of the above registration numbers are issued by the Registry of Companies and Business Names Division, Ministry of Finance</p>	<p>https://www.oecd.org/content/dam/oecd/en/topics/policy-issue-focus/aeoi/brunei-darussalam-tin%20.pdf</p>
<p>Bulgaria</p>	<p>BG</p>	<p>Personas físicas: 10 caracteres ejemplo: 9999999999 Personas jurídicas: 9 caracteres Ejemplo: 999999999</p>	<p>1. Unified Civil Number (UCN): for Bulgarian citizens 2. Personal Number of a Foreigner : for foreign citizens who receive permission for long-term or permanent residence in Bulgaria. 3. Official number from the National Revenue Agency (NRA): for other foreign citizens who are residents for tax purposes in Bulgaria.</p>	<p>https://www.oecd.org/content/dam/oecd/en/topics/policy-issue-focus/aeoi/bulgaria%20-%20tin.pdf</p>
<p>Bélgica</p>	<p>BE</p>	<p>Personas físicas: 11 caracteres Personas jurídicas: 10 caracteres</p>	<p>For individuals the TIN number of identification consists of eleven digits and is a unique number of identification for every registered person. For companies the TIN number of identification consists of ten digits (business number)</p>	<p>https://www.oecd.org/content/dam/oecd/en/topics/policy-issue-focus/aeoi/belgium-tin.pdf</p>
<p>Canadá</p>	<p>CA</p>	<p>SIN: 9 caracteres BN: 9 caracteres Trust: 8 caracteres</p>	<p>The structure of the TIN varies depending on the type of taxpayer or filer: • A SIN is a unique nine-digit number issued by Service Canada to identify individuals. • A BN is a unique nine-digit number issued by the Canada Revenue Agency to identify businesses and partnerships. • A trust account number is a unique eight-digit number preceded by the letter “T” issued by the Canada Revenue Agency to identify trusts</p>	<p>https://www.oecd.org/content/dam/oecd/en/topics/policy-issue-focus/aeoi/canada-tin.pdf</p>

<p>Catar</p>	<p>QA</p>	<p>10 caracteres Ejemplo: 5000000109</p>	<p>1. In the case of individuals and entities under the jurisdiction of the GTA: The TIN consists of 10 digits. It begins with the number 5 which refers to the State of Qatar as a member of the Cooperation Council for the Arab States of the Gulf or Gulf Cooperation Council (GCC). The following 9 digits are generated by an algorithm. They include a check digit.</p> <p>2. In the case of entities under the jurisdiction of QFCA: In the case The TIN structure is T00000 – where the 0s represent the QFC License Number of the firms. Thus, QFC firm with License Number 00001 has T00001 as TIN.</p> <p>Note: QFCA does not issue TINs to individuals. Only companies and entities are entitled to operate under the QFCA. Natural persons who do not carry out industrial, commercial, craft or professional activities within the meaning of Article 1 of the Income Tax Law (ITL) are identified by their personal identification number (PIN), for Qatari citizens, and their residence permit number, for foreigners who are residents in Qatar</p>	<p>https://www.oecd.org/content/dam/oecd/en/topics/policy-issue-focus/aeoi/qatar-tin.pdf</p>
<p>Chile</p>	<p>CL</p>	<p>2 partes: número de serie y DV Ejemplo: xx.xxx.xxx-x</p>	<p>Two parts: the serial number, a dash (-) and the check digit, (xx.xxx.xxx-x) Obtained through an algorithm: one digit ranging from 0 to 9 or letter K. The check digit serves to validate the TIN, since this number may only have one check digit. This is an arithmetic formula wherein the sum of the multiplication is multiplied by 10 and divided by 11. If the result of the above operation matches the check digit, the TIN structure is valid. The check digit has three fundamental rules: *If it is equal to the result it is between 1 and 9; * if the result is 10; * 0 (zero) if the result is 11.</p>	<p>https://www.oecd.org/content/dam/oecd/en/topics/policy-issue-focus/aeoi/chile-tin.pdf</p>

<p>China</p>	<p>CN</p>	<p>Personas jurídicas: 15 o 18 caracteres Ejemplo: 9999999999999999 (TIN viejo) 9999999999999999 (TIN nuevo) Personas físicas: 18 caracteres Ejemplo: 9999999999999999 / 9999999999999999x</p>	<p>The structure varies:</p> <ol style="list-style-type: none"> 1. Individual (using Chinese ID card as its identification) 99999999999999999999 or 999999999999x 18 numerals or 17 numerals followed by letter "x" 2. Individual (using Chinese passport as its identification) C99999999999999999999 or C9999999999999999999x First character is "C" followed by 17 numerals or 16 numerals with a letter. 3. Individual (using Foreign passport as its identification) W99999999999999999999 or W9999999999999999999x First character is "W" followed by 17 numerals or 16 numerals with a letter. 4. Individual (using Soldier card as its identification) J99999999999999999999 First character is "J" followed by 14 numerals. 5. Individual (using Mainland Travel Permit for Hong Kong Residents as its identification) H99999999999999999999 or H99999999999999999999x First character is "H" followed by 17 numerals or 16 numerals with a letter. 6. Individual (using Mainland Travel Permit for Macau Residents as its identification) M99999999999999999999 or M99999999999999999999x First character is "M" followed by 17 numerals or 16 numerals with a letter. 7. Individual (using Mainland Travel Permit for Taiwan Residents as its identification) T99999999999999999999 or T99999999999999999999x First character is "T" followed by 17 numerals or 16 numerals with a letter. 	<p>https://www.oecd.org/content/dam/oecd/en/topics/policy-issue-focus/aeoi/china-tin.pdf</p>
<p>Chipre</p>	<p>CY</p>	<p>8 caracteres + 1 letra Ejemplo: 99999999L</p>	<p>From 27/3/2023 TIN is issued by TFA system starting from 60000000, with a Latin character generated from an algorithm for the check character. 99999999L 8 numbers followed by a letter, the letter belongs to the Latin alphabet and is always upper</p> <p>From 27/3/2023 TIN is issued by TFA system starting from 60000000, with a Latin character generated from an algorithm for the check character.</p>	<p>https://www.oecd.org/content/dam/oecd/en/topics/policy-issue-focus/aeoi/cyprus-tin.pdf</p>
<p>Colombia</p>	<p>CO</p>	<p>Hasta 13 dígitos + 1 dígito verificador</p>	<p>For individuals, the Tax Identification Number – TIN consist of 1 and up to 13 digits plus a verification digit included by the National Tax and Customs Directorate (DIAN). The configuration of the Tax Identification Number is as follows:</p> <ol style="list-style-type: none"> 1. For citizenship cards with identification numbers in the range of 1 to 99999999, the TIN corresponds to the same number of the citizenship card plus a verification digit. 2. For the identification types of identity card and civil registry, issued prior to the Unique Personal Identification Number (NUIP), a TIN is assigned in the numerical range between 700000001 to 799999999, plus a verification digit. 3. For individuals with a nationality other than Colombian, identified with types of identification documents such as passport, foreigner identification, Special Stay Permission (PEP), Temporary Protection Permission (PPT), among others; a TIN is assigned in the numerical range between 600000001 to 799999999, plus a verification digit. 4. For Colombians whose identification number is from the number 	<p>https://www.oecd.org/content/dam/oecd/en/topics/policy-issue-focus/aeoi/colombia-tin.pdf</p>

			1000000000, the TIN corresponds to the same identification number plus a verification digit.	
Corea del Sur	KR	13 caracteres (individuos) 10 caracteres (empresas)	A Resident Registration Number consists of 13 digits (XXXXXX-XXXXXX) It is made up of an individual's date of birth with 6 digits- the others identify the sex. Business Registration Number consists of 10 digit. Corporation Registration Number consists of 13 digits. The hyphen (-) should be omitted when adding the number in your eToro profile.	https://www.oecd.org/content/dam/oecd/en/topics/policy-issue-focus/aeoi/korea-tin.pdf
Costa Rica	CR	1. Numero de ID fisica: 9 caracteres 2. DIMEX: 11 o 12 caracteres 3. NITE para individuos: 10 caracteres ejemplo: 3120XXXXXX	- Physical identification number, in the case of domestic natural persons - In the case of foreign natural persons, registration is done with the "Immigration Identification Document for Foreigners", called DIMEX. This document is issued by the General Directorate of Immigration. - In the case of individual entities without legal personality or foreign natural persons without DIMEX, the Tax Administration gives a "Special tax identification number", called NITE.	https://www.oecd.org/content/dam/oecd/en/topics/policy-issue-focus/aeoi/costa-rica-tin.pdf
Croacia	HR	11 caracteres	Personal Identification Number appears on the personal documents such as identity cards, passports, etc. Personal Identification Number is assigned to: <ul style="list-style-type: none"> • Croatian citizens by birth or by acquisition of Croatian citizenship, • legal entities based on the Croatian territory and the establishment • foreign natural persons and entities when there is basis for their surveillance in the Republic of Croatian (registration in public records and acquisition of the status of the taxpayer) 	https://www.oecd.org/content/dam/oecd/en/topics/policy-issue-focus/aeoi/croatia-tin.pdf

Curazao	CW	9 caracteres	<p>The TIN is generated by the automated system after registering certain data of a tax payer and exists of 9 digits. For natural persons the following information must be registered</p> <ul style="list-style-type: none"> • first name; • last name; • marital status; • identification document; • correspondence address; • bank account; • email address; • phone number; • type of business partner: private-resident or private-non-resident employment relationship; business relationship. <p>For legal persons the following information must be entered:</p> <ul style="list-style-type: none"> • trade name; • legal name; • industry code; • date of establishment; • legal form; • type of business partner: commercial company or non-commercial company • correspondence address • bank account • phone number 	<p>https://www.oecd.org/content/dam/oecd/en/topics/policy-issue-focus/aeoi/curacao-tin.pdf</p>
Dinamarca	DK	<p>CPR: 10 caracteres Ejemplo: 999999-9999</p> <p>SE/CVR: 8 caracteres Ejemplo: SE/CVR 99999999</p>	<p>Natural persons: 10 digits with a hyphen between the 6th and 7th digit The last digit is a check digit. The last digit also indicates whether the person is female or male. An even number is a female – an odd number is a male. Format: 999999-9999</p> <p>Notice that CPR numbers issued after 1 October 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.</p> <p>Non-natural persons/companies etc.: The CVR number is issued according to the CVR law and is administrated by the Danish Business Authority placed under the Danish Ministry of Industry, Business and Financial Affairs.</p> <p>The SE number is issued according to different tax. “CVR” or “SE” is often placed in front of the number e.g. CVR 99999999 or SE 99999999. In some situations, a company can have both a CVR number and a SE number.</p> <p>8 digits Format: 99999999</p>	<p>https://www.oecd.org/content/dam/oecd/en/topics/policy-issue-focus/aeoi/denmark-tin.pdf</p>
Dominica	DM	6 caracteres máximo y 1 DV	<p>The TIN consists of a maximum of six (6) digits and one (1) check digit. However, in this instance we have used the tax payer number which is the first six numbers of the TIN.</p>	<p>https://www.oecd.org/content/dam/oecd/en/topics/policy-issue-focus/aeoi/dominica-tin.pdf</p>

Ecuador	EC	13 caracteres Ejemplo 1716537341001	<p>RUC: 13 numeric digits, without letters or special characters.</p> <ul style="list-style-type: none"> • INDIVIDUALS: ECUADORIANS AND FOREIGN RESIDENTS Ten digits of the identity or citizenship card: The last three digits are always 001. • PRIVATE COMPANIES AND NON-RESIDENT FOREIGN INDIVIDUALS (NON-HOLDERS OF A CARD OF IDENTITY OR CITIZENSHIP) Two first digits: the code of the province where the RUC was issued. Third digit: it is always 9. From the fourth to the ninth digit: consecutive numbers. Tenth digit: check digit. The last three digits are always 001 PUBLIC ENTITIES Two first digits: the code of the province where the RUC was issued. Third digit: it is always 6. From the fourth to the eighth digit: consecutive numbers. Ninth digit: check digit. Tenth digit: it is always 0. The last three digits are always 001. 	https://www.oecd.org/content/dam/oecd/en/topics/policy-issue-focus/aeoi/ecuador-tin.pdf
Emiratos Árabes Unidos	AE	no aplica	no aplica	https://www.oecd.org/content/dam/oecd/en/topics/policy-issue-focus/aeoi/uae-tin.pdf
Eslovaquia	SK	10 caracteres Ejemplo: 9999999999 Si el individuo no tiene TIN se usa el nro de identificación de nacimiento que contiene 9 o 10 caracteres	<ol style="list-style-type: none"> 1. TIN is a 10 digit number (eg 9999999999) 2. Unique birth identification number is either 9 or 10 digits. In cases where a natural person does not have a TIN then a unique birth identification number is used for tax purposes and for purposes of automatic exchange of information. If the number consisting of the digits 1 and 2 is lower than 54, the 10th digit might not be present. 	https://www.oecd.org/content/dam/oecd/en/topics/policy-issue-focus/aeoi/slovak-republic-tin.pdf
Eslovenia	SI	8 caracteres Ejemplo: 99999999	<p>The SI tax number is an 8 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</p>	https://www.oecd.org/content/dam/oecd/en/topics/policy-issue-focus/aeoi/slovenia-tin.pdf
España	ES	9 caracteres alfanuméricos Ejemplo: 99999999L Ejemplo: L9999999L	<ol style="list-style-type: none"> 1. Spanish Natural Persons: DNI 99999999L (8 digits + 1 control letter) 2. Non-resident Spaniards without DNI - L9999999L (Letter L + 7 digits + 1 control letter) 3. Resident Spaniards under 14 without DNI - K9999999L (Letter K + 7 digits + 1 control letter) 4. Foreigners with NIE - X ó Y ó Z 9999999 (Letter X/Y/Z + 7 digits + 1 control letter) 5. Foreigners without NIE - M9999999L (Letter M + 7 digits + 1 control letter) 6. Non natural persons: Initial Letter + 7 numbers + control character 	https://www.oecd.org/content/dam/oecd/en/topics/policy-issue-focus/aeoi/spain-tin.pdf

<p>Estados Unidos</p>	<p>US</p>	<p>9 caracteres, ejemplo: xxx-xx-xxxx. 9 caracteres, ejemplo: 9xx-xx-xxxx. 10 caracteres, ejemplo: xx-xxxxxxx.</p>	<p>U.S. taxpayer identification numbers include a Social Security Number (SSN), which is issued to individuals, and an Employer Identification Number (EIN), which is issued to individuals or entities. In addition, an 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. An SSN is in the following format: xxx-xx-xxxx. The first three digits have geographical significance, the next two digits have no real significance and are issued sequentially, and the last four digits are random. An EIN is in the following format: xx-xxxxxxx. An ITIN is a nine-digit number that always begins with the number 9 and is in the following format: 9xx-xx-xxxx.</p>	<p>https://www.oecd.org/content/dam/oecd/en/topics/policy-issue-focus/aeoi/united-states-tin.pdf</p>
<p>Estonia</p>	<p>EE</p>	<p>11 caracteres</p>	<p>An Estonian personal identification code consists of 11 digits, generally given without any whitespace or other delimiters. The form is GYYMMDDSSSC, 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.</p>	<p>https://www.oecd.org/content/dam/oecd/en/topics/policy-issue-focus/aeoi/estonia-tin.pdf</p>
<p>Federación Rusa</p>	<p>RU</p>	<p>10 o 12 caracteres ejemplo:NNNNXXXXXC / 9909XXXXXC/ NNNNXXXXXC</p>	<p>For businesses it is a ten-digit code Foreign organizations are also assigned a ten-digit code For individuals it is a twelve-digit code The INN is generated as a digital code comprised of a sequence of digits which characterize: 1) NNNN (4 digits) For Russian organizations and individuals – code of the tax authority which assigned the INN. For foreign organizations – index defined by the Federal Tax Service. 2) XXXXX (XXXXXX) For Russian organizations (individuals) – a sequence number of the person’s entry in the territorial section of the Unified State Register of Taxpayers (USRT). It consists of 5 digits in case of organizations and 6 digits in case of individuals. For foreign organizations – code of foreign organization according to the reference book “Foreign Companies Coding”. 3) C (CC) – control number (1 digit for organization, 2 digits for individuals) It is generated according to a unique algorithm set by the Federal Tax Service</p>	<p>https://www.oecd.org/content/dam/oecd/en/topics/policy-issue-focus/aeoi/russia-tin.pdf</p>

Finlandia	FI	Individuos: 11 caracteres Personas jurídicas: 7 caracteres	<p>The structure of the TIN varies depending on the type of taxpayer. For individuals, it consists of 11 characters:</p> <ul style="list-style-type: none"> - 6 digits - 1 character which can be + (plus), - (minus) or the letter Y, X, W, V, U, A, B, C, D, E, F - 3 digits - 1 alphanumeric character <p>The 7th character (+, - or a letter) 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, character - or letter Y, X, W, V, U means born 1900-1999 and letter A, B, C, D, E, F means born in 2000 or after that. These characters have no other meaning. For legal persons, it consists of seven digits, a dash and a control mark, i.e. it has the form 1234567-8.</p>	https://www.oecd.org/content/dam/oecd/en/topics/policy-issue-focus/aeoi/finland-tin.pdf
Francia	FR	Personas físicas: 13 caracteres Ejemplo: 99 99 999 999 999 Personas jurídicas: 9 caracteres Ejemplo: 999 999 999	<p>For individuals: 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. For entities: The SIREN consists in 9 numerals (format 999 999 999).</p>	https://www.oecd.org/content/dam/oecd/en/topics/policy-issue-focus/aeoi/france-tin.pdf
Georgia	GE	entre 2 y 7 caracteres	<p>The TIN is a combination of numbers consisting of 7 digits and approved by the decree of the Head of the Revenue Service (including 2 to 7 digits) and the codes of the taxpayer's legal forms. Codes 1 and 3 (physical persons (issued by Revenue Service for registration of foreign individuals) / individual entrepreneurs (issued by Registry for registration foreign nationals as individual entrepreneurs), 2 and 4 (enterprises, legal entities, taxpayers (except for physical persons / individual entrepreneurs)).</p>	https://www.oecd.org/content/dam/oecd/en/topics/policy-issue-focus/aeoi/georgia-tin.pdf

Ghana	GH	11 o 15 caracteres	<p>The GRA TIN is an 11-digit alpha-numeric number issued individuals who are not eligible for the Ghanacard PIN and entities, each with a unique prefix as follows:</p> <p>P00.....For Individuals C00..... For Companies limited by guarantee, shares, Unlimited (i.e organisation required to register with the RGD) G00..... Government Agencies, MDAs Q00.....Foreign Missions, Employees of foreign missions V00.....Public Institutions, Trusts, Co-operatives, Foreign Shareholder (Offshore),(Entities not registered by RGD)</p> <p>The NIA Ghanacard PIN now TIN for eligible individuals is a 15-digit number structured as follows: there are 3 parts : Country Code, 8 or 9 digit number, checksum character. Each of the elements are separated with a hyphen '-'</p> <ol style="list-style-type: none"> 1. The country code is the 3 letter ISO country code showing the nationality of the person at first registration. 2. The 8/9 digit number is system generated. 3. The checksum character can be a number or character. This is used internally to validate a PIN during the PIN creation process. <p>Once a PIN has been assigned it cannot be changed. In cases where an individual changes nationality after their first registration the PIN will not change</p>	https://www.oecd.org/content/dam/oecd/en/topics/policy-issue-focus/aeoi/ghana-tin.pdf
Gibraltar	GI	no especificado	Gibraltar's taxpayer reference numbers (taxpayer identification numbers) consist of numerals only, assigned chronologically.	https://www.oecd.org/content/dam/oecd/en/topics/policy-issue-focus/aeoi/gibraltar-tin.pdf
Granada	GD	6 caracteres	There is no TIN structure other than the issuing of a six (6) digit unique number	https://www.oecd.org/content/dam/oecd/en/topics/policy-issue-focus/aeoi/grenada-tin.pdf
Grecia	GR	9 caracteres Ejemplo: 999999999	TIN consists 9 digits (999999999)	https://www.oecd.org/content/dam/oecd/en/topics/policy-issue-focus/aeoi/greece-tin.pdf
Groenlandia	GL	Individuos: 10 caracteres Personas jurídicas: 8 caracteres	<p>For natural persons the format of the 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 6 th and 7th digits.</p> <p>For non-natural persons and legal entities the format of the TIN is an 8 digits structure.</p>	https://www.oecd.org/content/dam/oecd/en/topics/policy-issue-focus/aeoi/greenland-tin.pdf

Guernsey	GG	6 caracteres + pref. GY Ejemplo: GYXXXXXX	Guernsey does not issue TINs in the strict sense, however, for the purposes of the CRS and in relation to individuals only, Guernsey has adopted the use of Social Insurance numbers as the functional equivalent of a TIN. For the avoidance of doubt Social Insurance numbers are only issued to individuals. These are issued by the Guernsey Revenue Service and are issued to an individual at birth (where born in the Bailiwick of Guernsey) or on moving residence to Guernsey. The TIN is comprised of 6 digits prefixed with GY, for example, GYXXXXXX (where 'X' is a digit between 0-9 inclusive). Social Security numbers are issued sequentially.	https://www.oecd.org/content/dam/oecd/en/topics/policy-issue-focus/aeoi/guernsey-tin.pdf
Hong Kong	HK	HKID: @ 123456(#). BR: 99999999-&&-&&-&&-&	HKID number: The standard format of HKID number is @ 123456(#). (a) @ represents any one or two capital letters of the alphabet. (b) # is the check digit which has 11 possible values from 0 to 9 and A. All the letters and numerals of the HKID number, including the check digit without the bracket, are used as the identifier equivalent to TIN for individuals. BR number: The BR number comprises 8 numerals at the front of business registration certificate number (e.g. 99999999-&&-&&-&&-&). All the numerals of the BR number are used as the identifier equivalent to TIN for entities.	https://www.oecd.org/content/dam/oecd/en/topics/policy-issue-focus/aeoi/hong-kong-tin.pdf
Hungría	HU	Individuos: 10 caracteres Ejemplo: 9999999999 Personas jurídicas: 11 caracteres Ejemplo: xxxxxxxx-y-zz	Individuals: 9999999999 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 TIN for individuals The syntax of the TIN is published in Act XX of 1996. Entities and certain individuals: xxxxxxxx-y-zz 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); TIN for entities and certain Individuals y and zz may change due to change in taxpayer's circumstances	https://www.oecd.org/content/dam/oecd/en/topics/policy-issue-focus/aeoi/hungary-tin.pdf

<p>India</p>	<p>IN</p>	<p>10 caracteres Ejemplo: AFZPK7190K</p>	<p>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. "P" stands for Individual, "F" stands for Firm, "C" stands for Company, "H" stands for HUF, "A" stands for AOP, "T" stands for TRUST "B" stands for Body of Individuals "L" stands for Local Authority "J" stands for Artificial Juridical Person "G" stands for Government 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</p>	<p>https://www.oecd.org/content/dam/oecd/en/topics/policy-issue-focus/aeoi/india-tin.pdf</p>
<p>Indonesia</p>	<p>ID</p>	<p>16 caracteres Ejemplo: 12.345.678.9-123.456</p>	<p>For Individual Taxpayer who is an Indonesian Resident: Starting from 14 July 2022, the NPWP structure comprises of 16-digit numerals only. The 16-digit NPWP is the individual taxpayer's national identity number (Nomor Induk Kependudukan/NIK) issued by the Government of the Republic of Indonesia. The previous 15-digit NPWP format is valid until 31 December 2023. For Individual Taxpayer who is not an Indonesian Resident, Corporate Taxpayer and Government Agency Taxpayer: Starting from 14 July 2022, the NPWP structure comprises of 16-digit numerals only. The 16-digit NPWP is a unique set of numbers issued by the Directorate General of Taxes. For those registered before 14 July 2022, the 16-digit NPWP is "0" (zero) followed by the previous 15-digit NPWP format. For Branch-Status Taxpayer: Starting from 14 July 2022, the NPWP structure comprises of numerals only. The NPWP is the Place of Business Identity Number (Nomor Identitas Tempat Kegiatan Usaha/NITKU) issued by the Directorate General of Taxes. The previous 15-digit NPWP format is valid until 31 December 2023.</p>	<p>https://www.oecd.org/content/dam/oecd/en/topics/policy-issue-focus/aeoi/indonesia-tin.pdf</p>
<p>Irlanda</p>	<p>IE</p>	<p>TRN: 7 caracteres + 1 o 2 letras Ejemplo: 1234567T / 1497955KA CHY: CHY + 1 a 5 dígitos Ejemplo: CHY 1234</p>	<p>Natural Persons: Ireland issues TINs, which are not reported on official documents of identification. The number used to identify taxpayers is the Personal Public Service Number (PPS No). PPS-numbers are issued automatically on birth registration for children born in the country. Anyone else must make application at an office of the Department of Social Protection. Once issued, a PPS number is never changed. Non Natural Persons: Ireland issues two types of TINs to non natural persons – Tax Reference Numbers (TRNs) and CHY Numbers.</p>	<p>https://www.oecd.org/content/dam/oecd/en/topics/policy-issue-focus/aeoi/iceland-tin.pdf</p>

Isla de Man	IM	7 caracteres Ejemplo: C333333-33 9 caracteres Ejemplo: MA999999A	Tax Reference Number: 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'. The use of the two digit suffix is in all instances optional and a Tax Reference Number not including the suffix will be considered acceptable (for example C222222). Examples: Individual H111111-11 Company C333333-33 Trust X555555-55 NINO: two letters, six numbers and a suffix letter, A, B, C or D. Example: MA999999A	https://www.oecd.org/content/dam/oecd/en/topics/policy-issue-focus/aeoi/isle-of-man-tin.pdf
Islandia	IS	Individuos: 10 caracteres Ejemplo: xxxxxx-xxxx	10 digits: For individuals the first six of these digits are the individual's date of birth in the format DDMMYY. 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. D1D2M1M2Y1Y2R1R2CM D = day, M = Month, Y = year, R = random, C = checksum, M = millennium. The check digit equations are: $C = 11 - ((3xD1 + 2xD2 + 7xM1 + 6xM2 + 5xY1 + 4xY2 + 3xR1 + 2xR2) \text{ mod } 11)$ 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.	https://www.oecd.org/content/dam/oecd/en/topics/policy-issue-focus/aeoi/iceland-tin.pdf
Islas Caimán	KY	no aplica	The Cayman Islands do not issue tax identification numbers (TINs) or equivalent identifiers for tax purposes	https://www.oecd.org/content/dam/oecd/en/topics/policy-issue-focus/aeoi/cayman_islands_tin.pdf
Islas Cook	CK	5 caracteres Ejemplo: 99999	Numeric 5 digits, e.g. 99999	https://www.oecd.org/content/dam/oecd/en/topics/policy-issue-focus/aeoi/cook-islands-tin.pdf
Islas Feroe	FO	9 caracteres Ejemplo: Ddmmyyxxx (suele haber un guión entre el 6to y 7mo carácter)	The TIN equals the Faroese P Number, issued in accordance with the Civil Registration System Act. Physical persons: 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 a female. An odd number indicates a male and an even number indicates a female. Ddmmyyxxx (ddmmyy-xxx) Legal persons: The number is a consecutive number.	https://www.oecd.org/content/dam/oecd/en/topics/policy-issue-focus/aeoi/faroe-islands-tin.pdf
Islas Marshall	MH	7 caracteres/8 caracteres ejemplo: 08612-04 / 04-086123	1. EIN always starts with a 5 digit number and always ends with "04" with a dash sign in between the numbers, e.g 08612-04. 2. The employee identification number always starts with "04" and always ends with a six digit number with a dash sign in between the numbers (e.g 04-086123) The hyphen (-) should be omitted when adding the number in your eToro profile.	https://www.oecd.org/content/dam/oecd/en/topics/policy-issue-focus/aeoi/marshall-islands-tin.pdf
Islas Vírgenes Británicas	VG	no aplica	The British Virgin Islands ("BVI") does not issue Tax Identification Numbers ("TINs") or equivalent identifiers for tax purposes.	https://www.oecd.org/content/dam/oecd/en/topics/policy-issue-focus/aeoi/british-virgin-islands-tin.pdf
Israel	IL	9 caracteres	The TIN for an Individual is the ID number. For companies: numbers, without special meaning	https://www.oecd.org/content/dam/oecd/en/topics/policy-issue-focus/aeoi/israel-tin.pdf

Italia	IT	Personas físicas: 16 caracteres alfanuméricos Personas jurídicas: 11 dígitos	Individuo: 3 letras: primeras consonantes del apellido 3 letras: primeras consonantes del nombre 2 números : últimos dígitos del año de nacimiento 1 letra : mes de nacimiento (A: enero, B: Febrero ... T: diciembre) 2 numeros : día de nacimiento - mujeres suman 40 al día (ej: 15 - 55) 4 caracteres (letra mas numero : codigo lugar de nacimiento 1 letra final: carácter de control (verificación) ; / PJ: 7 dígitos: numero progresivo del contribuyente ; 3 dígitos: codigo de la oficina de la Agenzia delle Entrate; 1 dígito : numero de control	https://www.oecd.org/content/dam/oecd/en/topics/policy-issue-focus/aeoi/italy-tin.pdf
Jamaica	JM	9 caracteres	Nine-digit identification number assigned to each individual, business enterprise, organization (non-profit, partnership, charity, etc.) who conducts or wish to conduct business with TAJ. Business with TAJ refers to all tax or fee related transactions including registration, filing or payment whether directly or through a third party or agent. nine (9) numeric digits randomly generated and managed by a system which contains particular rules and restrictions. Currently, the first of the nine (9) digits for an individual is a "1" whilst for organizations it is a "0". Based on the population of Jamaica this is expected to remain so for the foreseeable future.	https://www.oecd.org/content/dam/oecd/en/topics/policy-issue-focus/aeoi/jamaica-tin.pdf
Japón	JP	12 dígitos	Individual Number is 12-digit number comprised of numerals only	https://www.oecd.org/content/dam/oecd/en/topics/policy-issue-focus/aeoi/japan-tin.pdf
Jersey	JE	10 caracteres Ej. 100-100-1000	The taxpayer identification number for Jersey resident individuals and entities will be the 10-digit unique number which is used to identify taxpayers to Revenue Jersey.	https://www.oecd.org/content/dam/oecd/en/topics/policy-issue-focus/aeoi/jersey-tin.pdf
Kazajistán	KZ	12 caracteres	The IIN provides for the presence of a control 12th digit in the calculation of which the following algorithm will be used in two cycles: $a_{12} = (a_1 * b_1 + a_2 * b_2 + a_3 * b_3 + a_4 * b_4 + a_5 * b_5 + a_6 * b_6 + a_7 * b_7 + a_8 * b_8 + a_9 * b_9 + a_{10} * b_{10} + a_{11} * b_{11}) \bmod 11$, where: a_i - value of the i-th bit of the IIN; b_i - weight of the i-th category. If the resulting number is 10, then the check digit is calculated with a different sequence of weights: value of the IIN category: 1, 2, 3, 4, 5, 6, 7, 8, 9, 10, 11; discharge weight: 3, 4, 5, 6, 7, 8, 9, 10, 11, 1, 2. If the received number has a value from 0 to 9, then this number is taken as a check digit / - BIN - contains 12 digits and consists of five parts:	https://www.oecd.org/content/dam/oecd/en/topics/policy-issue-focus/aeoi/kazakhstan-tin.pdf
Kenia	KE	11 caracteres Ejemplo: P123456789X./ A123456789X	The TIN should always be capital letters and No hyphens. - TIN should have 11 digits. The first and last digits are letters and the others are numbers. - Entities TIN starts with letter P and Individual TIN starts with letter A.	https://www.oecd.org/content/dam/oecd/en/topics/policy-issue-focus/aeoi/kenya-tin.pdf
Kuwait	KW	12 caracteres	Individuals: 12-digit Civil ID numbers issued by the Public Authority for Civil Information (PACI) which contains the person's date of birth. • Privately-owned Entities: A 6-digit number issued by the Tax Dept	https://www.oecd.org/content/dam/oecd/en/topics/policy-issue-focus/aeoi/kuwait-tin.pdf

Letonia	LV	11 caracteres	Consist of eleven digits, ensuring non-repeating of personal identity numbers. The first digit of the personal identity number shall be "3", the second digit is a random digit between "2" and "9" automatically generated by the system while the remaining digits are random digits between "0" and "9" automatically generated by the system. The first six digits may be separated from the remaining five digits by a hyphen. For Entities: State Revenue Service issues TIN with the following structure 9xxxxxxxxx, Register of Enterprise: 4xxxxxxxxx or 5xxxxxxxxx	https://www.oecd.org/content/dam/oecd/en/topics/policy-issue-focus/aeoi/latvia-tin.pdf
Liechtenstein	LI	hasta 12 caracteres	PEID number can be up to 12 numerals and first digits might be omitted if they correspond to the numeral "0"	https://www.oecd.org/content/dam/oecd/en/topics/policy-issue-focus/aeoi/liechtenstein-tin.pdf
Lituania	LT	9 caracteres	Fixed length of 9 digits. The code is provided from an unused 8-digit code pool with the addition of a 9th check digit. The check digit is calculated according to module 11 by evaluating the weights of each of the first 8 digits. The rule for forming the 9th check digit: Each digit of the legal entity code, starting with the first one, is multiplied by the weights 1, 2, 3, 4, 5, 6, 7, 8. The sum of the products is calculated, which is divisible by 11. The remainder of the division is the 9th check digit of the legal entity code. If the remainder is 10, then another 8-digit code is taken from the unused code set and the 9th check digit is calculated again.	https://www.oecd.org/content/dam/oecd/en/topics/policy-issue-focus/aeoi/lithuania-tin.pdf
Luxemburgo	LU	13 caracteres Ejemplo: 9999999999999 (los últimos dos son DV)	The identification number has 13 digits (9999999999999), the 2 last digits are check digits. The 12 th 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	https://www.oecd.org/content/dam/oecd/en/topics/policy-issue-focus/aeoi/luxembourg-tin.pdf
Líbano	LB	caracteres variables	The TINs are given based on numerical serial without the use of any letters, 2 Yet the TIN for entities registered in VAT are followed by a dash and a code (601 for the taxpayers subject to VAT, 603 and 604 for refund purposes...	https://www.oecd.org/content/dam/oecd/en/topics/policy-issue-focus/aeoi/lebanon-tin.pdf
Macao	MO	8 caracteres	do not issue comprehensive TINs for individuals nor entities. The TINs that are in usage are numerical, and do not have check digits.	https://www.oecd.org/content/dam/oecd/en/topics/policy-issue-focus/aeoi/macau-tin.pdf
Malasia	MY	12 o 13 caracteres Ejemplo: IG 10234567090	1. The ITN consist of maximum 12 or 13 alphanumeric characters. (IG + Income Tax Number with maximum 11 numeric characters eg. IG10234567090 Sometimes these are presented with leading "0" in front of the Tax File Number and sometimes it is not. e.g for earlier version of ITN: IG00587682020 2. NRIC - the format of the NRIC Number features 12 digits (eg 830913135679)	https://www.oecd.org/content/dam/oecd/en/topics/policy-issue-focus/aeoi/malaysia-tin.pdf
Maldivas	MV	7 caracteres	For each taxpayer MIRA issues a unique 7 digit identifier.	https://www.oecd.org/content/dam/oecd/en/topics/policy-issue-focus/aeoi/maldives-tin.pdf
Malta	MT	8 caracteres	Individuals who are Maltese nationals: the first 4 digits may be omitted when they are 0 (zero); in the case of IT processing, the length of this TIN must always be 8 characters; the first 0 (zero) must thus always be recorded. Individuals who are not Maltese nationals and entities resident in Malta for tax purposes.	https://www.oecd.org/content/dam/oecd/en/topics/policy-issue-focus/aeoi/malta-tin.pdf

<p>Nueva Zelanda</p>	<p>NZ</p>	<p>8/9 caracteres Ejemplo 99-999-999 / 999-999-999</p>	<p>Depending on age of the IRD number the format is either an eight or nine digit number in the format 99-999-999 or 999-999-999. The IRD number consisting of the following parts: • A seven or eight digit base number • A trailing check digit. It is increasingly common to add a 0 to the eight digit numbers to make it nine digits long, ie 099-999-999.</p>	<p>https://www.oecd.org/content/dam/oecd/en/topics/policy-issue-focus/aeoi/new-zealand-tin.pdf</p>
<p>Omán</p>	<p>OM</p>	<p>7 a 12 caracteres</p>	<p>Oman Tax Authority issue TINs for the purposes of Companies Income Tax, Value Added Tax, and Excise Tax. There is no personal Tax in Oman</p>	<p>https://www.oecd.org/content/dam/oecd/en/topics/policy-issue-focus/aeoi/oman-tin.pdf</p>
<p>Pakistán</p>	<p>PK</p>	<p>13 caracteres Ejemplo: XXXXX-XXXXXX-X</p>	<p>CNIC number is a 13 digit (XXXXX-XXXXXX-X), which may be broken down into following: a. 1st digit: The very first digit of a CNIC number shows the province e.g. in the example below 3 tells that the holder of the CNIC belongs to Punjab province. i. 1 for KPK ii. 2 for FATA iii. 3 for Punjab iv. 4 for Sindh v. 5 for Balochistan vi. 6 for Islamabad vii. 7 for Gilgit Baltistan b. 2nd digit: The second digit represents the division. c. 3rd digit: It shows the district of the division. d. 4th digit: The fourth digit is for the tehsil (sub-district). e. 5th digit: The fifth digit is for union council number. f. Next 7 digits: Next seven digits (between the two dashes) are family number and these are unique for every family. All family members are linked to each other in blood relationships; all of these individuals are determined by the same middle code. A family tree is also formed by the same code. g. Last digit: At last, there is any number from 1- 9. Here odd numbers (i.e. 1,3,5,7,9) shows that the holder is a male while even numbers (i.e. 2,4,6,8) shows that the holder is a female. II. NTN or Registration Number for AOP and Company is the 7 digits NTN received after e-enrollment. III. In case of non-resident individuals that do not have CNIC, passport number is used as NTN or Registration Number</p>	<p>https://www.oecd.org/content/dam/oecd/en/topics/policy-issue-focus/aeoi/pakistan-tin.pdf</p>

Panamá	PA	<p>individuos: 6, 7, 8 o más caracteres. Ejemplos: X-XX-XXX DV X-XXX-XXX DV X-XXX-XXXX DV</p> <p>Personas jurídicas: Ejemplo 4789-321-1515 DV: 85</p>	<p>The RUC of a natural person consists of the number of their personal identity card accompanied by a check digit (dígito verificador, DV) allocated by the General Directorate of Revenue (Dirección General de Ingresos, DGI), while for a legal person corresponds to their assigned registration number at the Public Registry (Registro Público) followed by either a combination of other registry numbers provided by the Public Registry Office (i.e. microjacket, roll, or image) or, by the year of its incorporation, with a DV as well.</p> <p>Those who, due to their migratory nature, cannot meet the registration requirements for a natural person's RUC must be assigned a Tax Number (Número Tributario, NT), which is the identification of such taxpayer for tax matters. The RUC of foreign natural persons will be identified with the prefix NT.</p> <p>In the cases of Legal Persons that do not have Legal Status, because they were born in accordance with special laws, a Tax Number (NT) will be assigned to identify the taxpayer and the responsibility of such taxpayer, before the Tax Administration.</p> <p>Tax Numbers (NT) must also be supplemented with a DV.</p>	<p>https://www.oecd.org/content/dam/oecd/en/topics/policy-issue-focus/aeoi/panama-tin.pdf</p>
Países Bajos	NL	9 caracteres	<p>Validation rule and check digit: The TIN always has 9 digits: N1, N2, N3, N4, N5, N6, N7, N8, N9 N9 is a check digit. Algorithm for check digit: $((N1*9) + (N2*8) + (N3*7) + (N4*6) + (N5*5) + (N6*4) + (N7*3) + (N8*2))$ modulo 11 Check digit (N9) = remainder from above algorithm If remainder = 10, the TIN is not valid</p>	<p>https://www.oecd.org/content/dam/oecd/en/topics/policy-issue-focus/aeoi/netherlands-tin.pdf</p>
Perú	PE	<p>11 caracteres Ejemplo: 10101459450</p>	<p>RUC consists of an 11-digit number. The number is structured as follows: (a) Individuals identified with DNI: Prefix 10 + DNI + verification digit. b) Individuals identified with another type of identity document: Prefix 15 + random number + verification digit. c) Legal entities: Prefix 20 + random number + verification digit.</p>	<p>https://www.oecd.org/content/dam/oecd/en/topics/policy-issue-focus/aeoi/peru-tin.pdf</p>
Polonia	PL	<p>11 caracteres Ejemplo: 02070803628 ó</p> <p>10 caracteres Ejemplo: 2234567895</p>	<p>1. PESEL is an 11 digit number (tax identification number issued to natural persons who do not conduct business activity and are not registered for value added tax purposes). 2. TIN is a 10 digit number (As from 1st of September 2011, Poland issues TINs to other entities, which are subject to registration (i.e. individuals, legal persons, individuals who do not have the legal personality and other entities) provided that, according to the Polish acts, they are defined as taxpayers or payers of social security or health insurance contributions</p>	<p>https://www.oecd.org/content/dam/oecd/en/topics/policy-issue-focus/aeoi/poland-tin.pdf</p>

<p>Portugal</p>	<p>PT</p>	<p>9 caracteres Ejemplo: 1xx xxx xxx</p>	<p>The structure of the numbering System consists by 9 sequential digits with a control digit. The structure of fiscal numbers depending on the type of taxpayer.</p> <ul style="list-style-type: none"> • For individuals: 1xx xxx xxx 2xx xxx xxx 3xx xxx xxx (not allocated yet) • For individuals – non-residents (only subject to final withholding at source): 45x xxx xxx • For Corporations and Public entities: 5xx xxx xxx • For State: 6xx xxx xxx • For Inheritances, Corporations – non-residents (only subject to final withholding at source) and Investment Funds, respectively: 70x xxx xxx 71x xxx xxx 72x xxx xxx • For Irregular Companies and others: 90x xxx xxx 91x xxx xxx • For Corporations - non-residents (with or without permanent establishment): 98x xxx xxx • For Civil Partnerships: 99x xxx xxx 	<p>https://www.oecd.org/content/dam/oecd/en/topics/policy-issue-focus/aeoi/portugal-tin.pdf</p>
<p>Reino Unido</p>	<p>GB</p>	<p>9 o 10 caracteres / 9999999999 Ejemplo: LL999999L :</p>	<p>1. The 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. 2. The other reference used in the UK, is the 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. Individuals are notified of their NINO by an official letter, from the Department for Work and Pensions or HM Revenue and Customs. However this contains the statement, “This is not proof of identity” and therefore it cannot be used to verify the identity of the holder. The NINO can be quoted as the tax reference number on some official documents from HM Revenue and Customs. Both the UTR and NINO are personal and private to the party they are allocated to; they are fixed for ever and they are always in the same format.</p>	<p>https://www.oecd.org/content/dam/oecd/en/topics/policy-issue-focus/aeoi/uk-tin.pdf</p>
<p>República Checa</p>	<p>CZ</p>	<p>9 o 10 caracteres según fecha de nacimiento. Ejemplos: 999999/999 - 999999/9999</p>	<p>Individuals with birthday before 01.01.1954 (9 digits) and since this date (10 digits).</p>	<p>https://www.oecd.org/content/dam/oecd/en/topics/policy-issue-focus/aeoi/czechia-tin.pdf</p>

Rumania	RO	13 caracteres Ejemplo: 1010100012345	1. The Personal Identification Number (CNP) consists 13 digits eg 8001011234567 2. The Tax identification number (TIN) for tax non-resident persons consists 13 digits. It starts with 9 and the next 3 digits are "0" eg 900012345678	https://www.oecd.org/content/dam/oecd/en/topics/policy-issue-focus/aeoi/romania-tin.pdf
Samoa	WS	no hay una estructura única	There is currently no specific or unique structure for the digits allocated for each TIN. Issuance of TIN started from the number 70004, there is also no specific reason for why it started from this number. The next new TIN issued to a newly registered business or the next person that requires a TIN depends on the last number (TIN) allocated. For e.g. If by today the TINs issued has come up to the number 11001, the next person who will register for a TIN will receive the TIN number of 11002	https://www.oecd.org/content/dam/oecd/en/topics/policy-issue-focus/aeoi/samoa-tin.pdf
San Cristóbal y Nieves	KN	caracteres variables de 5 a 7	TINs are numeric in structure but can range from 1 digit upwards. Most tax forms issued by the SKNIRD, such as Remittance/Tax Return Forms, Statements and Demand Notices etc., will bear the TIN and/or a Tax Account. The Tax Account is a concatenation of the TIN and the tax type number. This construct is represented with the last two digits representing the tax type number, while all other digits before representing the TIN. For instance, if a taxpayer's TIN is 99999, then Corporate Income Tax documents will show 9999904; Value Added Tax documents will show 9999945; Withholding Tax documents will show 9999936.	https://www.oecd.org/content/dam/oecd/en/topics/policy-issue-focus/aeoi/saint-kitts-and-nevis-tin.pdf
San Marino	SM	Individuos 9 caracteres ejemplo 999999999 Entidades 7 caracteres ejemplo: SM99999	TINs consist of a block of digits assigned in sequence, but they do not contain any information on taxpayers, such as, for example, name and surname, address, age, gender. In the case of the Tax Registration Number (COE), the TIN is preceded by the letters SM and consists of 5 digits.	https://www.oecd.org/content/dam/oecd/en/topics/policy-issue-focus/aeoi/san-marino-tin.pdf
San Vicente y las Granadinas	VC	Estructura numérica, no informado cantidad de dígitos	The TINs issued by the Inland Revenue Department are strictly numeric in structure and are automatically generated by SIGTAS - the Department's data storage and management system for tax purposes	https://www.oecd.org/content/dam/oecd/en/topics/policy-issue-focus/aeoi/saint-vincent-and-the-grenadines-tin.pdf
Santa Lucía	LC	máximo de 6 caracteres	The TIN consists of a maximum of six (6) digits	https://www.oecd.org/content/dam/oecd/en/topics/policy-issue-focus/aeoi/saintlucia-tin.pdf
Seychelles	SC	9 dígitos aleatorios	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 Seychelles do not levy any tax on individuals apart for those who falls under the category of business. For the purpose of Income tax, which is levied on emoluments paid to an employee by means of withholding tax payable by the employer, the only relevant TIN will be the one of the employer who will use it to effect the payments for his employees. The employees are not issued with a TIN.	https://www.oecd.org/content/dam/oecd/en/topics/policy-issue-focus/aeoi/seychelles-tin.pdf

Singapur	SG	9 o 10 caracteres ejemplos NNNNNNNNC / YYYYNNNNNC	<p>NRIC and FIN consists of 1 letter (Either "S", "T", "F","G" or "M"), 7 digits and another letter. Where: #</p> <ol style="list-style-type: none"> 1. This is a letter that can be "S", "T", "F","G" or "M" depending on the status of the holder. 2. Singapore citizens and permanent residents born before the year 2000 are assigned the letter "S". 3. Singapore citizens and permanent residents born in and after 2000 are assigned the letter "T". 4. Foreigners holding employment or student passes issued before 2000 are assigned the letter "F". 5. Foreigners holding employment or student passes issued in and after 2000 are assigned the letter "G" 6. Foreigners holding employment or student passes issued in and after 2022 are assigned the letter "M" <p>B. 0000000 - This is a 7-digit serial number assigned to the document holder</p> <ol style="list-style-type: none"> 1. For Singapore citizens and permanent residents born in 1968 and after, their NRIC number will start with their year of birth e.g. 71xxxx#. For those born in 1967 and earlier, the NRIC number does not relate to year of birth, and commonly begins with 0 or 1. 2. Non-native Singaporeans who were born before 1967 are assigned the heading numbers 2 or 3 upon attaining permanent residency or citizenship. They are randomly assigned according to the issuance number. Subsequent numbers are only for people attaining permanent residency or citizenship after 2008 ("4" or "5") <p>C. @ This is a checksum alphabet</p>	https://www.oecd.org/content/dam/oecd/en/topics/policy-issue-focus/aeoi/singapore-tin.pdf
San Martín	SX	formato no especificado	The CRIB number is computer generated using the 11-proof algorithm method	https://www.oecd.org/content/dam/oecd/en/topics/policy-issue-focus/aeoi/sint-maarten-tin.pdf
Sudáfrica	ZA	10 caracteres Ejemplo: 0123456789	<ol style="list-style-type: none"> 1. TIN is a 10 digit number. The TIN can only start with 0, 1, 2, 3 or 9 <p>Functional equivalents when the tin is not provided:</p> <ol style="list-style-type: none"> 2. The South African ID number is a 13-digit number and is defined by the following format: YYMMDDSSSSCAZ 3. South African Passport Number: There are three types of passports issued in South Africa <ol style="list-style-type: none"> a. Normal tourist passport – The passport number starts with A0 b. Maxi normal tourist passport – The passport number starts with M0 c. Official passport – The passport number starts with E0 	https://www.oecd.org/content/dam/oecd/en/topics/policy-issue-focus/aeoi/south-africa-tin.pdf
Suecia	SE	10 caracteres alfanuméricos Ejemplo: 999999–9999 o 999999+9999	<ol style="list-style-type: none"> 1. Personal identification number consists of 10 digits and is given to a natural person who is or has been resident in Sweden (eg 999999–9999 or 999999+9999) 2. Co-ordination number consists of 10 digits and is given to a natural person who is not and has not been resident in Sweden (eg 999999–9999) 3. TIN for legal person consists of 10 digits and is given to a legal person registered by a Swedish authority (eg 999999–9999) 	https://www.oecd.org/content/dam/oecd/en/topics/policy-issue-focus/aeoi/sweden-tin.pdf

<p>Suiza</p>	<p>CH</p>	<p>Prefijo CHE + 9 caracteres + DV Ejemplo: CHE-999.999.99C</p> <p>OASI: 13 dígitos Ejemplo: 756.1234.5678.97</p>	<p>Entities: The structure of a UID-number (TIN) can be modelled as follows: CHE-999.999.99C. It consists of 9 digits, randomly assigned and does not contain any relevant information. It contains the prefix "CHE". The last digit (C) of the UID-number is a check digit and is determined on the basis of a standard calculation.</p> <p>Individuals: OASI Number was introduced in 2008. It consists of an initial 3-digit country code (Switzerland = 756), a 9-digit random number which provides a lifelong, unique and anonymous identification to each person, and a final check digit. For better readability, each block is separated from the other by a dot. The structure of the OASI Number can be modelled as follows: 756.1234.5678.97</p>	<p>https://www.oecd.org/content/dam/oecd/en/topics/policy-issue-focus/aeoi/switzerland-tin.pdf</p>
<p>Tailandia</p>	<p>TH</p>	<p>13 caracteres Ejemplo: 0991xxxxxxxxx</p>	<p>13 digits, as follows:</p> <ol style="list-style-type: none"> Digits 1–3 indicate the issuing agency <ul style="list-style-type: none"> Numbers 100–999: issued by the Department of Provincial Administration, Ministry of Interior (except 601). Numbers 010–096: issued by the Department of Business Development, Ministry of Commerce. Number 099: issued by the Revenue Department. Tax Identification Numbers issued by the Revenue Department consist of 13 digits as follows: <ol style="list-style-type: none"> Digits 1–3 are "099". Digit 4 indicates the taxpayer category: <ol style="list-style-type: none"> "1" — Foreign individuals or undivided estates (e.g., 0991xxxxxxxxx) "2" — Ordinary partnerships or groups of persons that are not juristic persons "3" — Juristic persons "4" — Income payers Digits 5–12 represent the running number for each taxpayer category. <ul style="list-style-type: none"> Exception: For groups of persons, digit 5 must be "8", and digits 6–12 represent the running number. Digit 13 is the check digit, calculated using the same method applied to the 13-digit identification numbers issued by the Department of Provincial Administration. 	<p>https://www.oecd.org/content/dam/oecd/en/topics/policy-issue-focus/aeoi/thailand-tin.pdf</p>
<p>Trinidad y Tobago</p>	<p>TT</p>	<p>10 caracteres</p>	<p>The BIR file number consists of 10 digits and are automatically generated.</p>	<p>https://www.oecd.org/content/dam/oecd/en/topics/policy-issue-focus/aeoi/trinidad-and-tobago-tin.pdf</p>
<p>Islas Turcas y Caicos</p>	<p>TC</p>	<p>no aplica</p>	<p>no aplica</p>	<p>https://www.oecd.org/content/dam/oecd/en/topics/policy-issue-focus/aeoi/turks-caicosislands-tin.pdf</p>

Turquía	TR	10 caracteres Ejemplo: 1230005284	<p>1. National Identity Number (for nationals) - 11 Digits</p> <p>2. TIN for non nationals -10 Digits</p> <p>Alpha Group Code: For individuals: Code including their surname and name (between 001-999)</p> <p>For legal entities and ordinary partnerships: Code including their title (between 001-999)</p> <p>Sequence Number: Sequence number of Alpha Group Code in Türkiye</p> <p>Control Number: Check-digit of 9 characters consisting of Alpha Group Code and Sequence Number</p>	https://www.oecd.org/content/dam/oecd/en/topics/policy-issue-focus/aeoi/turkiye-tin.pdf
Ucrania	UA	9 o 10 caracteres Ejemplo: XX000000K / XXXXXNNNNK	<p>For a legal entity (legal person) and a separate subdivision of a legal entity: 1) EDRPOU Code is the eight-digit numerical code (without use of letters, hyphens, or other symbols) and which has a control category. 2) Registration number assigned by the controlling body (STS) is the nine-digit numerical code (without use of letters, hyphens, or other symbols). The structure of it is as follows: XX000000K, where: XX - takes the value 77 - for the taxpayers – residents of Ukraine, 88 - for the taxpayers - nonresidents of Ukraine; 000000 – sequence number; K – the control category, which is formed according to the algorithm determined by the STS. For individual: RNOKPP is the ten-digit numerical code (without use of letters, hyphens, or other symbols). The structure of RNOKPP is as follows: XXXXXNNNNK, where: XXXXX – sequence number of registration of birth date of an individual (for one date of birth two or more sequence numbers can be given); NNNN – sequence number of the account card; K – control category.</p>	https://www.oecd.org/content/dam/oecd/en/topics/policy-issue-focus/aeoi/ukraine-tin.pdf
Uruguay	UY	RUT: 12 caracteres ejemplo NNNNNNNNNNNN y DV Para extranjeros: 7 caracteres y DV ejemplo 9NNNNNNNN	<p>1. RUT Number: This number is formed by 12 digits. RUT number is applicable to entities and to certain physical persons who are carrying out business activities or who have been assigned a RUT number (eg commercial activity, services, net worth)</p> <p>2. ID Card Number: This number is formed by 7 numbers, plus a verifying digit.</p> <p>3. Foreigner's Identification Number (NIE): This number is formed by 9 digits</p>	https://www.oecd.org/content/dam/oecd/en/topics/policy-issue-focus/aeoi/uruguay-tin.pdf
Vanuatu	VU	6 caracteres generados aleatoreamente	<p>Vanuatu TIN structure is systematically generated by the Revenue Management System (RMS)</p>	https://www.oecd.org/content/dam/oecd/en/topics/policy-issue-focus/aeoi/vanuatu-tin.pdf

Nota: La información corresponde a la documentación publicada por la OCDE sobre Estándares de Intercambio Automático de Información (AEOI). Para mayor detalle, consultar el enlace correspondiente a cada país.