

ANNEXURE

Country Code	Country Name	TIN/ Functional equivalent	TIN Structure	TIN length
AD	ANDORRA	Número de Registre Tributari (NRT, Tax Register Number)	F-123456-Z	F + 6 digits + 1 control letter - Alphanumeric - 8
AR	ARGENTINA	CUIT	11 DIGITS	11 digits
AU	AUSTRALIA	TFN (Tax File Number) for individuals	8 or 9 digit number	8 or 9 digits
AZ	AZERBAIJAN	TIN OR PERSONAL IDENTIFICATION NO. (PIN)		10 OR 7 ALPHANUMERIC
BE	BELGIUM	The TIN for individuals is called the "Numéro National(NN)	INDIVIDUALS: The TIN consists of 11 digits.	11 DIGITS
BN	BRUNEI DARUSSALAM	No TIN	Individuals NRIC - 8 digits 99-999999	Individuals - 8 digits
BR	BRAZIL	Cadastro de Pessoas Físicas - CPF is a number attributed to both national and resident taxpayers. Cadastro Nacional da Pessoa Jurídica - CNPJ is an identification number issued to entities (including companies, partnerships and foundations) of relevance for the tax administration.	11 digits for individuals	11 digits
BZ	BELIZE	TIN	00000510 00000513 00000566	6+2 TOTAL 8 DIGITS
CA	CANADA	Canadian Social Insurance Number (SIN) - Individuals Business Number (BN) - Corporations and Partnerships Trust Account Number - Trusts	Individuals SIN 9 digit number	9 digits
CH	SWITZERLAND	"Unternehmens-Identifikationsnummer"(UID-number) & OASI Number.	CHE-999.999.99C (UID number) 756.1234.5678.97 (OASI Number)	3 + 9 digits alphanumeric
CL	CHILE	RUT (Rol Único Tributario)	xx.xxx.xxx-x	Individual - 9 characters - alpha numeric
CN	CHINA	TIN (Taxpayers ID Number)	Individuals: Chines ID 17 numeral or 18 numeral followed by letter X. Foreign passport:W followed by 17 numerals.	18 characters/15 Characters (old)
CO	COLOMBIA	taxpayer's identification number / Single Tax Registration (RUT)	9 /10 digits (999.999.999/999999999)	9 or 10 digits
CR	COSTA RICA	Physical Identification number Corporate identification number DIMEX NITE	X - XXXX - XXXX X - XXX - XXXXXX XXXXXXXXXXXX 3 - 120 - XXXXXX	9 DIGITS FOR INDIVIDUALS; FOREIGN INDIVIDUALS: 11 OR 12 DIGITS
CW	CURACAO	TIN	9 digits	9 digits
CY	CYPRUS	Tax Identification Code (TIC)	99999999L	8 digits followed by a letter, which is a Latin alphabet
CZ	CZECH REPUBLIC	Personal Number	999999/999 999999/9999 based on the birth year - 9 or 10 digits	9 digits written as a single block or 10 digits
DE	GERMANY	Tax identification number	99 999 999 999	11 digits
DK	DENMARK	CPR number	Natural Persons: 999999-9999 Non-natural persons/companies: 99999999	10 digits - Individuals 8 digits - Entities
EC	ECUADOR	Registro Unico de Contribuyentes (RUC)	RUC consists of thirteen numeric digits, without letters or special characters.	13 digits

EE	ESTONIA	Personal identification code - Individuals Unique registration code - Legal Persons	GYMMDDSSSC	11 digits - numbers
ES	SPAIN	TIN		9 characters - alpha numeric
FI	FINLAND	Individuals: Finnish Social Security No.	11 characters	Individuals 11 characters
FO	FAROE ISLANDS	Physical Person - Faroese P Number Legal Person - Registration number (V number)	Physical person - ddmmyy-xxx (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.) Registration number - The number is a consecutive number.	Nine digits, often with a hyphen between 6th and 7th digits.
FR	FRANCE	Numéro fiscal de référence or numéro SPI - Individuals Numéro SIREN - Entities	99 99 999 999 999 -13 Digits for Individuals and 9 Digits for Entities	13 numerals
GB	UNITED KINGDOM	1)Unique taxpayer reference (UTR) 2)National Insurance Number (NINO)		1)10 numerals - UTR 2)9 characters - NINO
GE	GEORGIA	National Identity Card Number for Citizens and TIN for non-citizens	11 digits for Citizens and 9 digits for Non-citizens and Entities	11 digits for Citizens and 9 digits for Non-citizens and Entities
GG	GUERNSEY	Social Insurance Number for Individuals and Registration numbers for Entities issued by various regulatory authorities	GY999999 (where 'X' is a digit between 0-9 inclusive) 6 digits prefixed by GY	The TIN is composed of 6 digits prefixed with GY
GI	GIBRALTAR	Taxpayer Reference number	999999	maximum of 6 digits numerals only
GL	GREENLAND	CPR number for natural persons and GER Number for all entities	1234567890	10 digits
GR	GREECE	taxpayer identification number (Aritho Forologiko Mitro)	999999999	9 digits
HK	HONG KONG	Hong Kong Identity Card (HKID) number -Individuals Business Registration (BR) number -Entities	X1234567	8 or 9
HR	CROATIA	OIB (Personal Identification Number) both for Individuals and Entities	12345678901	11 digits
HU	HUNGARY	Tax identification number	9999999999 (10 digits) xxxxxxx-y-zz (11 digits)	10 digits - individuals 11 digits - entities
ID	INDONESIA	Nomor Pokok Wajib Pajak (NPWP)	xx.xxx.xxx.x-xxx.xxx	15 digits
IE	IRELAND	Personal Public Service No. PPS	9999999XX	8 or 9 alphanumeric
IL	ISRAEL	Individual - ID number companies - numbers, without special meaning	Structure not provided	not provided
IM	ISLE OF MAN	Tax Reference Number National Insurance Number (NINO)	Individual H111111-11 Company C333333-33	One letter and six numbers followed by a hyphen and a two digit suffix. The two digit suffix is in all instances optional - 9 alphanumeric for individuals
IN	INDIA	Permanent Account Number (PAN) both for Individuals and Entities	AFZPK7190K	ten-digit alphanumeric number
IS	ICELAND	Icelandic Identification Number (kennitala)	xxxxxx-xxxx	10 digits

IT	ITALY	tax identification number (Codice Fiscale)		16 characters for Individuals and 11 digits for Entities	Individuals 16 alphanumeric
JE	JERSEY	Individual - Social Security Number Entities - Tax reference number		Individual - AB123456A Entities - CC00000	Individual - 2 letters + 6 digits + 1 letter Entities - 2 letters + 5 digits Individuals 9 alphanumeric
JP	JAPAN	Individual Number (My Number) Corporate Number			12 digit for individuals 13 digit for entities
KR	KOREA, REPUBLIC OF	Resident Registration Number Business Registration Number		xxxxxx-xxxxxxx xxx-xx-xxxxx	13 digits Individual 10 digits for corporates
KW	KUWAIT	Kuwait Civil id number		TIN includes numbers only - no slashes etc.	12 digits
LB	LEBANON	TIN		Numeric without any letters - length not given	Numeric; no other information given by the Lebanese authorities in OECD site.
LC	SAINT LUCIA	TIN			maximum of six (6) digits
LI	LIECHTENSTEIN	PEID Nummer		1E+12	Upto 12 numerals
LT	LITHUANIA	taxpayer identification number		9999999999	11 digits for Individuals
LU	LUXEMBOURG	national identification number for Individuals national identifier for Entities		999999999999/9999999999	Individuals 13 digits
LV	LATVIA	Tax Identification Number		DDMMYY99999	11 digits
MH	MARSHALL ISLANDS	Employer Identification Numbers (EIN) Personal Social Security Number (SSN) or Employee Identification Nnumber		EIN - 08612-04 Employee Identification Number - 04-086123	Individual - 8 with a dash after 2nd (employee identification no.)
MO	MACAO	Tax Identification Number (TIN)	For individuals who are Macao residents working as self-employed professionals like doctors, dentist, accountants or working as employees, they are subject to pay salary tax and the taxpayer numbers assigned will be same as their ID numbers. For individuals who are Macao residents involving in commercial purposes, they are subject to industrial and profits taxes and the taxpayer numbers assigned will be in 8 digit numbers starting with the number "0" in front. For entities conducting commercial purposes in Macao are subject to industrial and profit taxes and the taxpayer numbers assigned will be in 8 digit numbers starting with the number "8" in front.		Salaried individual's TIN will be their ID Number Individuals - 8 digit numbers starting with '0' Entities - 8 digit numbers starting with '8' only numeral with no check digit.
MT	MALTA	Identity Card No. for Maltese and Tax Payer Reference No. for non Maltese		Identity card - 8 characters- 9999999X Non maltese - 9 digits	8 or 9 alphanumeric
MU	MAURITIUS	Tax Account Number (TAN)		99999999 - individuals	8 numerals
MX	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 (and certain legal arrangements), 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		13 characters for Individuals 12 characters for entities
MY	MALAYSIA	Tax Reference Number (Nombor Rujukan Cukai)		SG 10234567090 OG 25845632021	Individuals 2+11 alpha numeric

NL	NETHERLANDS	TIN		123456789	9 digits
NO	NORWAY	National identity numbers D-numbers organisation number		9999999999 for Individuals 999999999 for Entities	11 digits for Norway residents/citizens and for Foreign nationals temporary resident in Norway for < 6 months 9 digits for Entities
NR	NAURU	NTIN (Nauru Tax Identification Number)	50-12365-0-9	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 9 numerals	
NZ	NEW ZEALAND	IRD number (Inland Revenue Department Number)		99999999 or 999999999	8 or 9 digits
PL	POLAND	PESEL number TIN		xxxxxxxxxxx xxxxxxxxxxx	11-digit - alphanumeric; 10-digit
PT	PORTUGAL	tax identification number The TIN is called "Número Identificação Fiscal-NIF" and is issued by Tax and Customs Authority in Portugal.		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	9-digit -all numerals
RO	ROMANIA	Personal Identification Number (CNP) -Romanian Residents Tax identification number (TIN) -Entities and non- residents		9999999999999	13 digits
RU	RUSSIAN FEDERATION	Taxpayer Personal Identification Number (INN)		NNNNXXXXXXCC NNNNXXXXXC 9909XXXXXC	12 digit - alphanumeric 10 digit
SA	SAUDI ARABIA	There is no personal income tax in Saudi Arabi Tax.. Registration Number (COE), which identifies legal entities. Tin Equivalent: Residency id for non saudis.		The (first digit) is the GCC Member State. The (next eight digits) is a serial number. The next digit is a check digit. The (next 3 digits) is taxpayer's subsidiaries. The (next and last 2 digits) is the tax type.	10 digits numerals
SC	SEYCHELLES	Taxpayer Identification Number (TIN) is issued only to Entiites and the indiividuals who carry on business or letting out their residential property for rent.		Tax Identification Number, TIN, is a 9 digit number which is randomly generated	9 digits
SE	SWEDEN	1)Personal identity number (personnummer) - persons registered in the Swedish population record 2)Co-ordination number (samordningsnummer) - persons not registered in the Swedish population record			10 digits numerals

SG	SINGAPORE	UEN - Business (ROB) UEN - Local Company (ROC) UEN - Others NRIC - Citizens/Permanent residents of Singapore FIN- Foreign Nationals	NNNNNNNNNC YYYYNNNNNC F000NNNNNC or FDDNNNNNNC NRIC/FIN - #0000000@	9 alpha numeric
SI	SLOVENIA	SI tax number	99999999. Tax number is a random eight-digit number (first digit cannot be 0):	8 digits numerals
SK	SLOVAKIA	TIN	TIN OR UNIQUE IDENTIFICATION NO. 999999/999	9 OR 10 DIGITS
SM	SAN MARINO	Social Security Number (SSI Number) identifies all individuals; Tax Registration Number (COE) identifies legal entities.	999999999 - Individuals SM99999 - Entities	More than one digit - Individuals SM + 5 digits - Entities
TR	TURKEY	National Identity Number for Turkey residents and TIN for Foreign Nationals and Entities	National Identity No. (11) or Foreign Identity No. - TIN - 10 digits	national identify number :11 digits TIN : 10 digits
TT	TRINIDAD AND TOBAGO	Board of Inland Revenue (BIR) Number		10 digits
US	UNITED STATES	1)Social Security Number (SSN) - Individuals 2)Employer Identification Number (EIN) - Individuals or Entities 3)Individual Taxpayer Identification Number (ITIN) - 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.	1)xxx-xx-xxxx 2)xx-xxxxxxx 3)9xx-xx-xxxx	9 digits with hyphens
UY	URUGUAY	Legal Entities - RUT Physical person - NIE / ID Card	Individuals: Identity card no. 8 digits; foreign nationals NIE 9 digits	Individuals NIE - 9 digits (foreign nationals) ID Card - 8 numbers
VC	SAINT VINCENT AND THE GRENADINES	Tax Identification Numbers (TINs)		strictly numeric in structure - length not given
WS	SAMOA		at least 5 digits	5 or more digits
ZA	SOUTH AFRICA	taxpayer reference number issued by South African Revenue Service (SARS)	A South African Income Tax reference number is 10 numeric digits long. The tax reference number can only start with 0, 1, 2, 3 or 9 e.g. 0123456789 and can be validated using the Modulus 10	10 numeric digits