

Country Flag	Country Name	Tax Identification Number (TIN) type	TIN structure	Where to find your TIN
AD	<b>Andorra</b>	Número d'Identificació Administrativa (NIA)	For individuals, the TIN consists of the letter "E" or "F" followed by 6 numbers and 1 control letter. TINs for residents start with the letter "F." TINs for non-residents start with the letter "E".	
AI	<b>Anguilla</b>	N/A		
AG	<b>Antigua &amp; Barbuda</b>	TIN	A 6-digit number.	All individuals and businesses receive a TIN (a 6-digit number) when they register with the Inland Revenue Department. See <a href="http://forms.gov.ag/ird/pit/F50_Monthly_Guide_Individuals2006.pdf">http://forms.gov.ag/ird/pit/F50_Monthly_Guide_Individuals2006.pdf</a>
AR	<b>Argentina</b>	CUIT. Issued by the AFIP to any individual that initiates any economic activity.	The CUIT consists of 11 digits.	
AW	<b>Aruba</b>	TIN	An 8-digit number.	The TIN is generated by an automated system after registering relevant data pertaining to a tax payer.
AU	<b>Australia</b>	Tax File Number (TFN)	The Tax File Number (TFN) is an eight- or nine-digit number compiled using a check digit algorithm.	Individuals generally use a TFN to interact with the Australian Tax Office for various purposes and, therefore, most individuals have a TFN. This includes submitting income tax returns, reporting information to the ATO, obtaining government benefits and obtaining an Australian Business Number (ABN) in order to maintain a business.
AT	<b>Austria</b>	TIN	Consists of 9 digits	TINs are only issued to individuals who are liable for tax. They are issued by the Local Tax Office. When a person changes their residence area, the TIN changes as well.
AZ	<b>Azerbaijan</b>	TIN	TIN is a ten-digit code.	TINs are only issued to people who engage in entrepreneurial activities and (or) should be registered as taxpayers according to legislation.
BS	<b>The Bahamas</b>	N/A	Does not issue TINs or equivalent identifiers.	
BH	<b>Bahrain</b>	N/A	Does not issue TINs or equivalent identifiers.	
BB	<b>Barbados</b>	National Registration Number (NRN)	See Barbados government portal: <a href="https://bra.gov.bb/About/Tax-Types/Income-Tax/E-Tax/National-Registrion-Number-NRN-Tax.aspx">https://bra.gov.bb/About/Tax-Types/Income-Tax/E-Tax/National-Registrion-Number-NRN-Tax.aspx</a>	The Electoral Office issues every citizen of Barbados with a National Registration Number (NRN). This is a unique number and each citizen should have only one number assigned exclusively to him.
BE	<b>Belgium</b>	Numéro National (NN)	The TIN number consists of eleven digits and is a unique identification number for every registered person.	For individuals, the TIN corresponds to the "Numéro National (NN)", which is attributed when a person is listed on the National Register.
BZ	<b>Belize</b>		The TIN consists of 6 digits. There is a coding of tax types, which is represented in two digits that are added to the original TIN (10, 13 or 66).	All resident individuals are not automatically issued TINs, unless they have a tax liability or other tax obligation.
BM	<b>Bermuda</b>	N/A	Does not issue TINs or equivalent identifiers.	
BR	<b>Brazil</b>	The "Cadastro de Pessoas Físicas – CPF" is a number attributed to both national and resident taxpayers.	For individuals, it consists of 11 digits.	Can be found on any of the following documents: (1) CPF (only issued to non-residents who own certain assets in Brazil, such as real estate, vehicles, participation in a company or partnership, bank accounts or investments). (2) ID card ; (3) Driver's Licence; (4) Professional Identity Cards (e.g. Bar Association).
VG	<b>British Virgin Islands</b>	N/A	Does not issue TINs or equivalent identifiers.	
BN	<b>Brunei Darussalam</b>	NRIC Number is considered the functional equivalent of a TIN.	There is no TIN issued for individuals. In the absence of a TIN, the functional equivalent is the NRIC Number.	Brunei Darussalam does not issue TINs for individuals. However, the functional equivalent for individuals is issued automatically as soon as they are considered residents of Brunei Darussalam.

BG	<b>Bulgaria</b>	Bulgarian- Unified Civil Number. Foreigners resident in Bulgaria for tax purposes- Official Number from the National Revenue Agency (NRA).	Personal Identification Number (Unified Civil Number) consists of 10 digits. Personal Foreigner's Number / Official number from NRA Registry consists of 10 digits.	For Bulgarian citizens, the TIN number can be found on any of the following documents: (1) Passport; (2) National Identity Card; (3) Driver's Licence; (4) Certificate of Fiscal Residence.
CA	<b>Canada</b>	Social Insurance Number (SIN).	A SIN is a unique nine-digit number issued by Service Canada to identify individuals.	Every individual resident in Canada with income tax filing obligations (or in respect of whom an information return is to be made), is required to have (or obtain) a SIN. SINs are confidential but are required to be furnished on request to financial institutions for tax reporting purposes.
KY	<b>Cayman</b>	N/A	Does not issue TINs or equivalent identifiers.	
CL	<b>Chile</b>		The TIN consists of two parts: the serial number, a dash (-) and the check digit, (xx.xxx.xxx-x) which is obtained through an algorithm that consists of one digit ranging from 0 to 9 or the letter K. The check digit serves to validate the TIN, since this number may only have one check digit.	The TIN can be found on any of the following documents: (1) National Identity Card; (2) Driver's Licence.
CN	<b>China</b>	Various	An individual's TIN depends on their identification. For an individual using a Chinese ID card as their identification, the TIN is their ID number, which consists of 18 characters. For an individual using a passport or other ID as their identification, the TIN is assigned by the local tax office according to relevant rules. In some regions, passport numbers are also recognized as TINs for foreign individuals.	The China State Administration is used to assign a unique TIN number to each legal person enrolled in the registry.
CO	<b>Colombia</b>	NIT which is included in the RUT (Single Tax Registration).	The TIN for natural persons is comprised of 8-10 digits.	The official document issued by the DIAN is the RUT Form, and the N.I.T. (or TIN) is found in the header of each sheet in box number 5.
CK	<b>Cook Islands</b>	N/A	Does not issue TINs or equivalent identifiers.	
CR	<b>Costa Rica</b>	TIN	Physical Identification number: 9 numerals; TIN on DIMEX is 11 numerals; TIN on NITE is 10 numerals.	(1) Foreign natural persons obtain a Physical Identification Number upon receipt of the "Immigration Identification Document for Foreigners", called DIMEX. This document is issued by the General Directorate of Immigration. (2) In the case of foreign natural persons without DIMEX, the Tax Administration issues a "Special tax identification number", called NITE. (3) Citizens receive a Physical Identification Number which can be found on their National ID card and on the Immigration Identification Document for Foreigners.
HR	<b>Croatia</b>	Personal Identification Number	The Personal Identification Number consists of 11 digits.	Can be found on (1) identity cards; (2) passports; (3) other personal documents.
CW	<b>Curacao</b>	N/A	TIN comprised of 9 digits.	Number is called CRIB number.
CY	<b>Cyprus</b>		8 numbers followed by a letter; the letter belongs to the Latin alphabet and is always upper case. The first letter indicates the enterprise Category. For natural persons, the number is 0 or 9.	
CZ	<b>Czech Republic</b>		9 or 10 digits. For the purpose of IT processing, the TIN should be written as a single block, without a slash.	Personal number can be found on the National Identity Card.

DK	<b>Denmark</b>	Central Person Registration System (CPR) number.	10 digits with a hyphen between the 6th and 7th digits.	CPR number can be found in (1) passport; (2) Health Insurance/ Social Security card; (3) Driver's Licence.
DM	<b>Dominica</b>	N/A		
EE	<b>Estonia</b>	Estonian personal identification code.	The Estonian personal identification code consists of 11 digits, generally written without any white space or other delimiters.	Can be found on national identity card.
FO	<b>Faroe Islands</b>	The TIN equals the Faroese P Number.	9 digits often with a hyphen between the 6th and 7th digits.	In the Faroese P-System (Civic Registration Number System), a person is registered if: 1. The person was born in the Faroe Islands or is a resident of the Faroe Islands. 2. The person, according to the Faroese Tax Administration, is taxable to the Faroe Islands. The Faroese P Number is used in almost all communications with the public authorities and for the same reason, also in tax matters. The P number often appears in official identification documents, e.g. identification and health cards.
FI	<b>Finland</b>		11 characters: - 6 digits - 1 character which can be + (plus), - (minus) or the letter A - 3 digits - 1 alphanumeric character.	The TIN can be found on any of the following documents: (1) Passport; (2) National Identity Card; (3) Driver's Licence.
FR	<b>France</b>	Numéro fiscal de référence or numéro SPI.	The TIN consists of 13 numerals. The first digit of the TIN is always 0, 1, 2 or 3.	The French TIN is issued to individuals following a first tax return or following a first tax payment obligation. Otherwise, the FTA does not issue TINs if requested by French tax residents. The TIN is issued at the time the individual is registered in the French tax administration database.
DE	<b>Germany</b>		TINs are comprised of 11 digits: 10 digits plus one check digit. According to German tax authority information (from the website), prior German TINs are comprised of only 10 digits, and newer issued TINs are made up of 11 digits.	The use of TINs is permissible exclusively within the context of taxation procedures. The use of TINs in other official documents such as identity cards or pension insurance cards is not permitted.
GH	<b>Ghana</b>	N/A	Ghana introduced a mandatory TIN registration and set a deadline of 1 April, 2018 for tax residents to obtain a TIN. More details here: <a href="https://gra.gov.gh/index.php/tin/">https://gra.gov.gh/index.php/tin/</a>	
GI	<b>Gibraltar</b>	TIN	The taxpayer reference number consists of numerals only and is assigned chronologically.	The TIN can be found on documents issued by the Income Tax Office, such as tax return forms, assessments and tax code advice statements.

GR	<b>Greece</b>		The Greek Tax Identification Number is comprised of 9 digits.	The TIN cannot be found on any official identification documents, but they can be found on the following documents: (1) Tax Completeness Status - a document produced by the Ministry of Finance upon request; (2) "Tax Refund Status" - a document produced annually by the MoF to inform the taxpayer of the status of his/her tax declaration; (3) "Certification of Issued TIN" - a document produced by the MoF upon the taxpayer's request. It is used to inform anyone who is concerned that a TIN has been issued for a particular taxpayer.
GL	<b>Greenland</b>	Central Person Registration System (CPR) number.	The TIN is 10 digits.	The CPR number can be found in (1) passport; (2) Health Insurance/ Social Security card; (3) Driver's Licence.
GD	<b>Grenada</b>	N/A		
GG	<b>Guernsey</b>	SSN	The TIN is composed of 6 digits prefixed by GY  OR  The taxpayer identification number for a Jersey resident individual will be the taxpayer's Jersey social security number. Social security numbers begin with two letters, usually JY, followed by six digits and a letter: A, B, C or D.  OR  NINO: National Insurance Number 9 characters: - 2 letters - 6 numerals - 1 letter (always A, B, C or D).	Guernsey does not issue TINs in the strict sense, however, for the purpose 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. These are issued by the Guernsey Social Security Department only and are issued to an individual at birth (where born in the bailiwick of Guernsey) or on moving residence to Guernsey.
HK	<b>Hong Kong</b>	Hong Kong Identity Card (HKID) number	The TIN number structure is @ 123456(#) @ represents any one or two capital letters in the alphabet # 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.	The HKID number is shown at the bottom right-hand corner of the HKID. The HKID is an official identity document issued by the Immigration Department of Hong Kong, China for all residents of age 11 or above (other than those exempted).
HU	<b>Hungary</b>	The TIN for individuals is called: „adóazonosító jel”. However, individuals wishing to pursue business activities that incur entrepreneurial tax or VAT payment liability, shall also have to obtain the type of TIN issued to entities (“adószám”).	The TIN is comprised of 10 digits.	TINs for individuals are not reported on official identification documents, but they can be found on the Hungarian TIN card. There are two types of TIN issued to individuals and these have different formats.

IS	<b>Iceland</b>	Icelandic Identification Number (kennitala) is used as a TIN in Iceland.	The identification number (TIN) is comprised of ten digits. The TIN is often written with a hyphen following the sixth digit, e.g. xxxxxx-xxxx.	The Icelandic Identification Number (kennitala) is used as a TIN in Iceland.
IN	<b>India</b>	In India, the TIN is officially called a Permanent Account Number (PAN).	A typical PAN is AFZPK7190K. The first three characters i.e., "AFZ" in the above PAN are part of an alphabetic series, running from AAA to ZZZ. The fourth character of PAN can be one of the following: "P, F, C, H, A, T, B, L, J, G." The fifth character, i.e., "K" in the above PAN represents the first character of the PAN holder's last name. The next four characters, i.e., "7190" in the above PAN are sequential numbers running from 0001 to 9999. The last character i.e., "K" in the above PAN is an alphabetic check digit.	PANs are not issued automatically. Individuals are required to apply for them in the following instances: a. in a case where the total income of the person or the total income of any other person in respect of which he is assessable under the Income Tax Act during any financial year, exceeds the maximum amount which is not chargeable T in Income Tax.
ID	<b>Indonesia</b>	Tax Identification Number (TIN) is known in Indonesia as Nomor Pokok Wajib Pajak (NPWP)	Nomor Pokok Wajib Pajak (NPWP) is comprised of 15 numerical digits.	NPWP can be found in specific NPWP cards.
IR	<b>Ireland</b>	PPS No = SSN	7 digits + either 1 or 2 letters.  Comment: There can be one or two letters at the end of the digit sequence with no restriction on the letters used.	TINs are not reported on official identification documents. The number used to identify taxpayers is the Personal Public Service Number (PPS No).
IM	<b>Isle of Man</b>	Two types can be issued: (1) A Tax Reference number or (2) NINO.	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. The use of the two digit suffix is optional in all instances and a Tax Reference Number (not including the suffix) will be considered acceptable.	A Tax Reference Number can be found on any official document or letter issued by the Income Tax Division, such as an Income Tax Return or Assessment Notice.
IL	<b>Israel</b>	ID Number	The "TIN" for an Individual is his ID number (no length specification).	Can be found on the Identity card.
IT	<b>Italy</b>	Codice fiscale	The first 6 characters are letters, then 2 digits, 1 letter, 2 digits, 1 letter, 3 digits and 1 letter (total 16 characters).	IT-TIN (Codice fiscale): (1) In the case of people entitled to Italian Health System services, the TIN appears on the personal Health card/Tax identification number (tessera sanitaria/codice fiscale)*. (2) In case of people not entitled to Italian Health System, the TIN appears on the TIN card (new cards issued from 2006 onwards)*: (3) Electronic Identity Card (4) Residence Permit and (4) National Service Card
JP	<b>Japan</b>	It is called an "Individual Number."	Individual Numbers have 12 digits and are comprised of numerals only.	The Individual Number is printed on "the notification card" that people receive from the municipal office of their registered address.
JE	<b>Jersey</b>	SSN	Social security numbers begin with two letters, usually JY, followed by six digits and a letter: A, B, C or D, for example, JY123456A.	An individual's social security number can be found on either (1) their registration card or (2) their health card.

KR	<b>Korea, Republic of</b>	Business Registration Number / Resident Registration Number.	Business Registration Number A Business Registration Number consists of 10 digits.  Resident Registration Number. A Resident Registration Number consists of 13 digits	An individual's Resident Registration Number can be verified from (1) his or her resident registration card or(2) passport issued by the local government in his or her jurisdiction.
KW	<b>Kuwait</b>	Civil Identification Number.	TINs include numbers only.	TINs are issued by the Public Authority of Civil Information (PACI). Each individual has a civil identification number and is issued with a Civil ID card.
LV	<b>Latvia</b>	Personal code	For Individuals: TINs issued to individuals are identical with their personal code. The TIN is comprised of 11 digits.	The TIN can be found on the official government-issued documents: (1) Driver's Licence (2) Passport (3) National Identity Card
LB	<b>Lebanon</b>	TIN	The TINs are issued, based on numerical serials, without any letters.	The TIN can be found on the tax identification card or any other official certificate issued by the Departments of the Revenue Directorate.
LI	<b>Liechtenstein</b>	PEID Nummer", which is the acronym for Personenidentifikationsnummer and is used by individuals and entities.	Up to 12 numerals.	In the case of individuals, a project is currently being implemented to list the PEID number in Liechtenstein's national domestic identification cards.
LT	<b>Lithuania</b>	TIN	11 digits unique personal number.	The TIN is provided in three cases: 1. To each newborn citizen of Lithuania. 2. To foreigners who receive permission to live permanently in Lithuania. 3. To foreigners who receive permission to live temporarily in Lithuania. The TIN is a unique 11-digit number used in all identity documents – passports, ID cards, driving licences, student ID, etc.
LU	<b>Luxembourg</b>	TIN	Luxembourg TIN- like the identification number has 13 digits.	TIN- can be found on social security cards ONLY.
MO	<b>Macao</b>	TIN	TINs that are used are numerical.	Individuals with business activities or commercial purposes must conduct tax registration in the Financial Services Bureau.
MY	<b>Malaysia</b>	Income Tax Number (ITN) or "Nombor Cukai Pendapatan"	The ITN consists of a maximum of 12- or 13- alphanumeric characters with a combination of the Type of File Number and the Income Tax Number. Example of Individual File Number: Type of File Number (2 alphabetical characters (SG or OG)) + space + Income Tax Number (maximum 11 numerical characters) Example : SG 10234567090 or OG 25845632021.	The Inland Revenue Board of Malaysia (IRBM) assigns a unique number to people registered with the Board. The ITN can be found on any documents or correspondence which relate to tax matters of the taxpayer.
MT	<b>Malta</b>	Two types can be issued: (1) Maltese Nationals- use their ID card number as the TIN; (2) Non-Maltese nationals are issued with a Unique Tax Reference Number (UTR)	Individuals who are Maltese nationals: 8 characters: - 7 digits - 1 letter (M, G, A, P, L, H, B, Z)  Individuals who are not Maltese nationals: digits	Maltese nationals: Individuals who are Maltese nationals use their Identity Card Number as the TIN. This number can be found on (1) passport and (2) Identity Card. r Non-Maltese nationals are issued with a unique taxpayer reference number, comprised of 9 digits, automatically generated by the IRD.
MH	<b>Marshall Islands</b>	Employee identification number	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.	Every employee working in the Republic of the Marshall Islands (RMI) is required to apply to MISSA for a personal social security number (SSN) or employee identification number.  The employee identification numbers or personal SSNs can be found in practically every document, such as social security cards, passport, drivers' licences, ID numbers, medical records, death certificates, etc.

MU	<b>Mauritius</b>	The TIN is called a Tax Account Number (TAN)	For individuals: The TAN consists of 8 numerals.	The Mauritius Revenue Authority (MRA) issues a Tax Account Number to all individuals with a tax obligation in Mauritius. The TAN is printed on all tax returns, letters and notices sent to taxpayers.
MX	<b>Mexico</b>	The TIN is known as the Clave en el Registro Federal de Contribuyentes (RFC)	For individuals, it consists of 13 characters (4 letters followed by 6 digits and 3 alphanumeric characters).	The RFC can be found on (1) a tax identification card or (2) certification of tax registration.
MC	<b>Monaco</b>	N/A	Does not issue TINs or equivalent identifiers.	
MS	<b>Montserrat</b>	N/A	Does not issue TINs or equivalent identifiers.	
NR	<b>Nauru</b>	TIN	Each TIN has 9 digits.	TINs can be found on Monthly Withholding Tax Return forms, Annual Withholding Tax Summary return forms, Application for Cash Export forms etc.
	<b>Netherlands</b>	TIN	The Dutch TIN has 9 digits.	TIN is issued at birth or at registration at the municipality. The TIN can be found on (1) passport; (2) driver's licence and (3) identity card
NL	<b>New Zealand</b>	IRD number	The IRD number consists of the following parts: A seven- or eight-digit base number A trailing check digit.	The IRD number is a unique number issued by the Inland Revenue to individuals.
NU	<b>Niue</b>	N/A		
NO	<b>Norway</b>	National Identity number.	The national identity number consists of 11 digits.	Norway issues two types of TINs to individuals. These are: (1) National identity numbers (can be found on passports or driving licences). Everyone who resides in Norway is assigned a unique national identity number ;AND (2)- Foreign nationals who go to Norway to work for less than six months are given a temporary identity number called a D-number. These numbers are similar in structure to national identity numbers.
PK	<b>Pakistan</b>	N/A	The Government of Pakistan has issued guidelines and there is now one Common Taxpayer Identifier (CTI). The CTI number, as adopted, is comprised of 10 digits.	
PA	<b>Panama</b>	N/A		
PL	<b>Poland</b>	TIN	Consists of 11 digits.	PESEL numbers can be found on passports and ID cards.
PT	<b>Portugal</b>	ID Number	The numbering system consists of 9 sequential digits with a control digit.	TINs can be found i on the following official documents: 1. Citizen cards ( issued by the Ministry of Justice); 2. Taxpayer's card (issued by the Ministry of Finance – Tax and Customs Authority).
QA	<b>Qatar</b>	N/A		
RO	<b>Romania</b>	CPN	Consists of 13 digits.	Tax identification number (TIN) for taxable non-resident persons in Romania is issued by the Tax Administration only for tax purposes.
RU	<b>Russian Federation</b>	INN	The TIN for individuals is a 12-digit number.	
KN	<b>St Kitts &amp; Nevis</b>	N/A		
LC	<b>Saint Lucia</b>	TIN	The TIN consists of a maximum of six (6) digits for individuals. The first two digits may be zeros.	
VC	<b>Saint Vincent and the Grenadines</b>	TIN	The TINs issued by the Inland Revenue Department are strictly numerical in structure and are automatically generated by SIGTAS - the Department's data storage and management system for tax purposes.	

WS	<b>Samoa</b>	TIN	There is currently no specific or unique purpose for the digits allocated for each TIN.	Only those individuals who are engaged in business/economic activity and have obtained a business licence will be issued a TIN. It is not automatically issued to any or all tax residents.
SM	<b>San Marino</b>	SSN	TINs consist of 9 digits.	business licence will be issued with a TIN.
SA	<b>Saudi Arabia</b>	Saudi TIN	Consists of 15 digits.	The TIN is issued by the General Authority for Zakat and Tax (GAZT) to all taxpayers and withholding entities (such as government ministries, agencies and departments).
SC	<b>Seychelles</b>	TIN	The TIN is a 9-digit number	The Seychelles do not levy taxes on individuals apart from those who fall under the business category.
SG	<b>Singapore</b>	NRIC/FIN	NRIC/FIN structure: #0000000@ Where: # is a letter that can be "S", "T", "F" or "G" 0000000 - a 7 digit serial number @ - a checksum alphabet.	
SX	<b>Sint Maarten</b>	N/A		
SK	<b>Slovakia</b>		The TIN consists of 10 digits.	
SI	<b>Slovenia</b>	SI TIN	The SI tax number is a random eight-digit number (first digit cannot be 0)	
ZA	<b>South Africa</b>	South African Income Tax Reference number.	A South African Income Tax reference number is 10 numerical digits long, with a slash after the fourth and seventh digits. The tax reference number can only start with 0, 1, 2, 3 or 9 e.g., 1876/234/203	
ES	<b>Spain</b>	TIN / NIE	Spanish Natural Persons: DNI 8 digits + 1 control letter.  Non-resident Spaniards without DNI- the letter L + 7 digits + 1 control letter.  Foreigners with an NIE Letter X/Y/Z + 7 digits + 1 control letter.  Foreigners without an NIE Letter M + 7 digits + 1 control letter.	
SE	<b>Sweden</b>	TIN	Personal identification number: 10 digits.	1. Personal identity number (personnummer) for persons who are or have been registered in the Swedish population record and 2. Coordination number (samordningsnummer) for persons who are not or have not been registered in the Swedish population records.
CH	<b>Switzerland</b>	OASI	The current OASI Number was introduced in 2008. It consists of a 3-digit country code (Switzerland = 756), a 9-digit random number and a final check digit. Prior to 2008, OASI numbers (also known as AHV numbers) were comprised of 11 digits.	
TT	<b>Trinidad &amp; Tobago</b>	The Board of Inland Revenue file number (BIR number) = TIN	The BIR Number consists of ten (10) digits.	The BIR number must be used for tax filing obligations. Temporary residents are not issued a TIN. It can be found in correspondence sent to the taxpayer from the Tax Authority.

TR	<b>Turkey</b>	For numbers issued after 2006, the TIN = National Identity Number (NIN). Foreigners also obtain a foreign ID which is used as a TIN.	National Identity Number consists of 11 digits different to the 10 digit TIN.	As of July 2006, the National Identity Number (NIN) has been used as the unique identification number and has been matched to all TINs.
TC	<b>Turks &amp; Caicos</b>	N/A	Does not issue TINs or equivalent identifiers.	
AE	<b>United Arab Emirates</b>	N/A	Does not issue TINs or equivalent identifiers.	
GB	<b>United Kingdom</b>	NINO	NINO: National Insurance Number 9 characters: - 2 letters - 6 numerals - 1 letter (always A, B, C or D)	The NINO is personal and private for the party to whom it has been allocated.
US	<b>United States</b>	SSN	An SSN consists of 9 digits in the following format: xxx-xx-xxxx.	US taxpayer identification numbers include a Social Security Number (SSN), which is issued to individuals.
UY	<b>Uruguay</b>	2 types for individuals: (1) RUT (Single Register of Tax Payers' Number); (2) ID card for citizens.	RUT NUMBER: This number is formed with 12 digits - The ID is formed with one digit containing the verification digit for the full number. Identity Card Number: This number is granted by the DNIC (National Direction of Civil Identification), and is formed by 7 numbers, plus a verifying digit.	RUT number provided by the Tax Administration
VU	<b>Vanuatu</b>	TIN		