

Country of tax residence	TIN name in the local language	Section III – Where to find TINs?	TIN/ TINs structure	Link to OECD
Albania	National ID number (NID)	ID cards	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/tax/automatic-exchange/crs-implementation-and-assistance/tax-identification-numbers/Albania-TIN.pdf
Andorra	Número d'Identificació Administrativa (Administrative Identification Number, NIA)	Tax identification card (issued by the Tax and Borders Department)	1. For natural persons resident in Andorra, the NRT is preceded by the letter "F" + 6 digits (From 0 to 999.999) + 1 control letter (eg F-123456-Z) 2. For natural persons non-resident in Andorra, the NRT is preceded by the letter "E" + 6 digits (From 800.000 to 999.999) + 1 control letter (eg E-123456-Z)	https://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/tax-identification-numbers/Andorra-TIN.pdf
Anguilla	Tax Identification Number	TINs can be found on the registration reports for individuals and businesses. TINs are also found on all official documents issued by the IRD for taxpayers such as notices of assessments and certificates.	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/tax/automatic-exchange/crs-implementation-and-assistance/tax-identification-numbers/Anguilla-TIN.pdf
Argentina	1. CDI - Identification Code 2. CUIT - Single Tax Identification Code 3. Unified Labor Identification Code (CUIL)	Once the CUIT has been assigned, persons become part of the taxpayers' register of the Federal Administration. Any person may enter the AFIP's website and see the Proofs of Registration (General Regime) or Registration of Monotributo (Simplified Tax Regime for Small Taxpayers) of any of the registered taxpayers, thus having access to the information regarding their tax status.	The CUIT consists of 11 digits: - the first 2 digits indicate the type of person: 20 for men; 27 for women; 23, 24, 25 or 26 for both (in case there is an identical CUIT), 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 the AFIP. - The last digit is randomly assigned.	https://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/tax-identification-numbers/TIN_Argentina.pdf
Aruba	Persoonsnummer	TIN is only available for the tax payer upon request and is listed on tax returns, tax assessments, decisions of the tax inspector, notifications and embargos.	The TIN is generated by the automated system after registering certain data of a tax payer and exists of 7 or 8 digits. (https://www.impuesto.aw/aanvragen-persoonsnummer)	https://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/tax-identification-numbers/Aruba-TIN.pdf
Australia	Tax File Number (TFN)	TFN will be visible in secure online interfaces following the finalisation of the application. A TFN may also be found on employment payment summaries, share statements, health insurance documentation, and superannuation statements. The TFN or ABN may also be used as a reference on certain ATO correspondence and assessments	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. The spaces should be omitted when adding the number in your eToro profile.	https://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/tax-identification-numbers/Australia-TIN.pdf
Austria	Tax Identification Number (Steueridentifikationsnummer (St.Nr.))	TIN are not reported on official documents of identification: no TIN cards are issued. TIN numbers can be found on tax assessments in the right upper corner on the first page.	1. TIN is consisted of 9 digits (99-999/9999). The hyphen (-) and slash (/) should be omitted when adding the number in your eToro profile.	https://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/tax-identification-numbers/Austria-TIN.pdf
Azerbaijan	1. Tax Identification Number 2. Personal Identification Number (PIN)	TINs can be found on Tax identification cards and PINs can be found on Passports and Identity cards	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 Structure: 999999992 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 Structure: 9VBK9VR	https://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/tax-identification-numbers/Azerbaijan-TIN.pdf
Bahamas	Non applicable.	There are no direct taxation laws in Bahamas and therefore there are no domestic provisions which define tax residence generally or which provide criteria for determining tax residence	Non applicable/ Not required.	https://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/tax-identification-numbers/Bahamas-TIN.pdf
Bahrain	Non applicable.	Bahrain is currently exchanging financial information automatically on a non-reciprocal basis. Therefore, TIN is not required.	Non applicable/ Not required.	https://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/tax-identification-numbers/Bahrain-TIN.pdf
Barbados	Tax Identification Number	1. Tax return 2. Tax Clearance Certificate; or 3. Letter Confirmation Registration.	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/tax/automatic-exchange/crs-implementation-and-assistance/tax-identification-numbers/Barbados-TIN.pdf
Belgium	Numéro National (NN)	No information provided in OECD	The TIN number consists of eleven digits	https://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/tax-identification-numbers/Belgium-TIN.pdf
Belize	Tax Identification Number	Only employed individuals are issued a TIN.	Belize Tax Identification Numbers are only numerical and is consisted of six digits	https://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/tax-identification-numbers/Belize-TIN.pdf
Bermuda	Non applicable.	Bermuda does not issue tax identification numbers (TINs) or equivalent identifiers for tax purposes	Non applicable.	https://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/tax-identification-numbers/Bermuda-TIN.pdf
Brazil	Cadastro de Pessoas Físicas – CPF	1. CPF cards 2. ID cards 3. Driver License 4. Professional Identity Cards (i.e. Bar Association)	CPF consists of 11 digits (the 2 last numbers are the result of an arithmetic operation on the 9 previous ones)	https://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/tax-identification-numbers/Brazil-TIN.pdf
British Virgin Islands	Non applicable.	The British Virgin Islands ("BVI") does not issue Tax Identification Numbers ("TINs") or equivalent identifiers for tax purposes	Non applicable/ Not required.	https://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/tax-identification-numbers/British-Virgin-Islands-TIN.pdf
Brunei Darussalam	There is no TIN issued for individual. The functional equivalent is the NRIC Number . This is for Brunei Darussalam Citizen, Permanent Resident of Brunei Darussalam and Temporary Resident of Brunei Darussalam. The three types of NRIC number are as follows: 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.	The NRIC number is printed on the Identity cards	The NRIC number consists in 8 digits (eg 99-999999) The hyphen (-) should be omitted when adding the number in your eToro profile.	https://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/tax-identification-numbers/Brunei-darussalam-TIN%20.pdf

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Bulgaria	1. For Bulgarian citizens – Unified Civil Number (UCN) 2. For foreign citizens who receive permission for long-term or permanent residence in Bulgaria – Personal Number of a Foreigner 3. For other foreign citizens who are residents for tax purposes in Bulgaria – Official number from the National Revenue Agency (NRA)	TINs are reported on official documents such as Passports, Identity card, Driving license and Certificate of Fiscal Residence.	9999999999 i.e. 10 digits	https://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/tax-identification-numbers/Bulgaria%20-%20TIN.pdf
Canada	Social Insurance Number (SIN)	Canadians who have applied for a Social Insurance Number (SIN) before March 30, 2014, would have received a SIN card. The SIN card is not an identity document and contains no photo. Effective March 31, 2014, the production of SIN cards was discontinued however, SIN cards in circulation that have not expired remain valid. Service Canada now issues SINs to individuals in a letter format instead of a card. SINs can be found on the front page of an individual income tax return. SINs can also be found on notices of assessment issued by the Canada Revenue Agency	999999999 (i.e.9 digits)	https://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/tax-identification-numbers/Canada-TIN.pdf
Cayman	Non applicable.	The Cayman Islands do not issue tax identification numbers (TINs) or equivalent identifiers for tax purposes	Non applicable/ Not required.	https://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/tax-identification-numbers/Cayman_Islands_TIN.pdf
Chile	National Identity Number (RUN) or Tax Identification Number (RUT).	1. National Identity Card 2. Driver's license 3. Deeds 4. Contracts 5. Invoices 6. Import and export documents	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 consist of one digit ranging from 0 to 9 or letter K. The hyphen (-) should be omitted when adding the number in your eToro profile.	https://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/tax-identification-numbers/Chile-TIN.pdf
China	1. Individual (using Chinese ID card as its identification) 9999999999999999 or 9999999999999999x 18 numerals or 17 numerals followed by letter "x" 2. Individual (using Chinese passport as its identification) C9999999999999999 or C9999999999999999x First character is "C" followed by 17 numerals or 16 numerals with a letter. 3. Individual (using Foreign passport as its identification) W99999999999999999 or W99999999999999999x First character is "W" followed by 17 numerals or 16 numerals with a letter. 4. Individual (using Soldier card as its identification) J999999999999999 First character is "J" followed by 14 numerals. 5. Individual (using Mainland Travel Permit for Hong Kong Residents as its identification) H99999999999999999 or H99999999999999999x 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) M99999999999999999 or M99999999999999999x 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) T99999999999999999 or T99999999999999999x First character is "T" followed by 17 numerals or 16 numerals with a letter.	For an individual using Chinese ID card as its identification, the TIN can be found on the ID card. However, for an individual using passport or other ID, the TIN can be found on Tax Paid certificates	TIN consists of 18 characters	https://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/tax-identification-numbers/China-TIN.pdf
Colombia	Tax identification number (TIN)	The official document issued by the National Tax and Customs Directorate (DIAN) is the Tax Registry Form (RUT) and the TIN is the top of each of the sheets, on the box number 5. There are different types of official documents in which people are required to report the TIN. In the letterheads of the correspondence, invoices, receipts and other documents of any company and of any individual or institution of any nature, which receive payments by reason of their corporate purpose, activity or profession, they must have printed or specified the TIN together with company or professional name. It can also be found in the tax returns filed before the National Tax and Customs Directorate (DIAN).	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: 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 (NUJP), 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 1000000000, the TIN corresponds to the same identification number plus a verification digit.	https://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/tax-identification-numbers/Colombia-TIN.pdf
Cook Islands	RMD number	No information provided in OECD	Numeric 5 digits, e.g. 99999 Please add a leading zero when adding the number to your eToro profile.	https://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/tax-identification-numbers/Cook-Islands_TIN.pdf
Costa Rica	- 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.	1. Physical Identification number can be found on ID Cards 2. DIMEX can be found on Immigration Identification Document for Foreigners	1. Physical Identification number: 9 numerals 2. DIMEX: 11 or 12 numerals 3. NITE for natural persons: 10 numerals (3120XXXXXX)	https://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/tax-identification-numbers/Costa-Rica-TIN.pdf

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Croatia	Personal Identification Number (OIB)	Personal Identification Number appears on the personal documents such as identity cards, passports, etc.	Personal Identification Number consists of 11 digits	https://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/tax-identification-numbers/Croatia-TIN.pdf
Curacao	Persoonsnummer	TINs are listed on tax returns, tax assessments, decisions of the tax inspector, notifications and embargos	TIN consists of 11 digits	https://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/tax-identification-numbers/Curacao-TIN.pdf
Cyprus	Tax identification number (TIN)	TINs can be found on Income Tax self-assessment	8 numbers followed by a letter, the letter belongs to the Latin alphabet and is always upper (9999999L)	https://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/tax-identification-numbers/Cyprus-TIN.pdf
Czech Republic	Personal Number	TINs can be found on ID cards and Passports	For individuals with birthday before 01.01.1954 TIN consists of 9 digits and since this date, TIN consists of 10 digits. The TIN should be written as a single block, without any slash sign (/).	https://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/tax-identification-numbers/CZ-TIN.pdf
Denmark	Danish CPR number	CPR (TIN) can be found on passports, drivers license and health insurance card/social security cards	10 digits with a hyphen between the 6th and 7th digits (999999-9999). The last digit is a check digit however 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. The hyphen (-) should be omitted when adding the number in your eToro profile.	https://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/tax-identification-numbers/Denmark-TIN.pdf
Dominica	1. Tax identification number (TIN) 2. Taxpayer number	Tax payer numbers/TINs are used for tax and customs purposes and can only be found on documents generated for these purposes. Tax payer numbers can also be found on drivers license.	The TIN consists of a maximum of 6 digits and 1 check digit. However, the tax payer number are the first six numbers of the TIN.	https://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/tax-identification-numbers/Dominica-TIN.pdf
Ecuador	Taxpayer Unique Registry (RUC)	a) Military Certificate or Certificate of the Armed Forces; b) Certificate of personal records conferred by the National Civil Police; c) Social Security personal affiliation document; d) Driver's licenses; e) Trade registries; f) Industrial registries; g) Agriculture credentials; h) Chambers of Handicrafts and Small Industries affiliation document; i) Professional Associations credentials; j) Importers and exporters registries; k) Documents that contain the vehicle registration (except car plates); l) Property Cadastre; m) Forms and receipts of payment of taxes of any kind, the collection of which is performed by any type of institution; n) Certificate of not having debts due to public institutions; o) Invoices, bills, receipts and any accounting document granted by taxpayers for acts of commerce or services; p) Payrolls from any public or private entity; q) Import permits, export policies and customs applications; r) Any document that the State and all public and private institutions confer in favor of third parties, whenever they are related to tax matters; s) Labels and product packages that physically permit such inclusion	RUC consists of 13 numeric digits, without letters or special characters	https://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/tax-identification-numbers/Ecuador-TIN.pdf
Estonia	Personal identification code	No information provided in OECD	The personal identification code consists of 11 digits, generally given without any whitespace or other delimiters.	https://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/tax-identification-numbers/Estonia-TIN.pdf
Faroe Islands	1. Faroese P Number 2. Identification number (In cases where a person is not a Faroese resident, but where the Faroese Tax Administration at the same time finds the person taxable to the Faroe Islands, e.g. as an employee, the Faroese Tax Administration issues an identification number)	The Faroese P Number is used in almost all communication with public authorities and by the same reason also in tax matters. The P number often appears in official identification documents, e.g. identification cards and health cards	P Number is 9 digits, often with a hyphen between 6th and 7th digits. The structure and format of this identification number is similar, but not identical to the P number issued by the National Registration Office The hyphen (-) should be omitted when adding the number in your eToro profile.	https://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/tax-identification-numbers/Faroe-islands-TIN.pdf
Finland	Social Security Number	TINs can be found on official documents such as Identitycards, passports, Driving Licence and	For individuals, it consists of 11 characters: -6 digits -1 character which can be + (plus), - (minus) or the letter A -3 digits -1 alphanumeric character The 7th character (+, -, or A) represents the century of birth and cannot be skipped Character (+) means: born 1800-1899, (-) means born 1900-1999 and (A) means born 2000	https://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/tax-identification-numbers/Finland-TIN.pdf
France	Numéro fiscal de référence OR Numéro SPI	The French TIN does not appear on official identification documents (such as ID card or passport). It may be found on the first page of the pre-filled tax return for income tax (déclaration pré-remplie d'impôt sur le revenu) and on the first page of the notice of assessment (avis d'imposition) of income tax, residence tax or property tax. A pre-filled tax return or a notice of assessment may be related to several persons. In such a case, the TIN of each of the taxpayers is indicated in the same order of the information of the field "Etat civil" of the document	It consists 13 numerals (format: 9999999999999). The first digit of the TIN is always 0, 1, 2 or 3.	https://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/tax-identification-numbers/France-TIN.pdf
Georgia	1. For Georgian citizen natural persons, are assigned the same 11 digit tax identification number as the identification number that is assigned in the national identity card 2. For non-citizen natural persons, tax identification number is not assigned automatically and is the 9 digit number, assigned by the tax authority.	Tax returns, correspondence with a tax authority, tax invoices, transportation waybills, printed checks from the cash-registers	It consists either 9 or 11 digits.	https://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/tax-identification-numbers/Georgia-TIN.pdf
Germany	Tax identification number (TIN) Identifikationsnummer (new TIN – in short: IdNr.)	The Federal Central Tax Office promptly sends a written notice to taxpayers informing them of the TIN that has been issued to them and the date that has been stored together with the TIN. A taxpayer's TIN is also indicated on tax assessment notices and correspondence from revenue authorities. The use of TINs in other official documents such as identity cards or pension insurance cards is not permitted. Identifikationsnummer (new TIN – in short: IdNr.): available since 2008 has a length of 11 digits and it applies to individual persons. This TIN will replace the previous one (Steuernummer) in future, but at present both have legal value. The "Identifikationsnummer" can identify taxpayers, who are natural persons	TIN is comprised of 11 digits	https://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/tax-identification-numbers/Germany-TIN.pdf

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Ghana	1. GRA TIN is issued to individuals who are not eligible for the Ghanacard PIN 2. NIA Ghanacard PIN	Any return, claim, declaration, notice, statement or other documents for the purpose of a tax law (TIN To be provided by taxpayer on the document) and Taxpayer Identification Number Certificate	1. GRA TIN is an 11-digit alpha-numeric number with a unique prefix (P00.) 2. The NIA Ghanacard PIN is a 15-digit number structured as follows: There are 3 parts : a) Country Code, b) 8 or 9 digit number, c) checksum character. Each of the elements are separated with a hyphen '-' 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	https://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/tax-identification-numbers/Ghana-TIN.pdf
Gibraltar	Taxpayer Reference Number	Tax return forms, assessments and tax code advice statements	Up to 6 digits maximum. For TIN numbers below 6 digits, please add leading zeros when adding the number to your eToro profile.	https://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/tax-identification-numbers/Gibraltar-TIN.pdf
Greece	Taxpayer Identification Number (CPR number) (Α.Φ.Μ.)	TINs are not reported on official documents of identification, but they can be found on: 1. Certification of Issued TIN 2. Tax Completeness Status 3. Tax Refund Status	TIN consists 9 digits (999999999)	https://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/tax-identification-numbers/Greece-TIN.pdf
Greenland	CPR number	The CPR number (TIN number) appears on official identification documents; passport, residence certificate and driving license	It consists 10 digits. From the left it is constructed in the following way: 1. the digits in the positions 1-2 indicate the day of birth of the person; 2. the digits in the positions 3-4 indicate the months of birth of the person; 3. the digits in the positions 5-6 indicate the year of the birth of the person, without indicating the century; 4. the digits in the positions 7-10 form a serial number. These digits are often separated from the preceding digits by a hyphen between the 6th and 7th digits	https://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/tax-identification-numbers/Greenland-TIN.pdf
Grenada	Tax identification number (TIN)	TINs are found on tax remittances forms and statements issued to taxpayers	It consists 6 digits.	https://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/tax-identification-numbers/Grenada-TIN.pdf
Guernsey	TINs are not issued 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.	1. Social Security Contribution card issued by the Guernsey Revenue Service. 2. Service Social Security Insurance card issued by the Guernsey Revenue Service. 3. Service Correspondence issued to a taxpayer by the Guernsey Revenue Service. 4. A pay slip issued by the individual's employer	1. The TIN is comprised of 6 digits prefixed with GY, for example, GYXXXXXX 2. UK National Insurance Number ("NINO") which has two letters, six numbers and a final letter (always A,B,C or D) e.g QQ123456A 3. Jersey Social Security Number which is comprised of 6 digits prefixed by "JY" and a final letter e.g. JY123456A In some, limited, cases, pre 1979 and the computerisation of records, UK and Jersey contributors who moved permanently to Guernsey were permitted to retain their existing UK/Jersey Insurance Numbers. This is a very small group, but Financial Institutions should be aware it is a potentially valid TIN for Guernsey purposes HKID number format is @123456(#)	https://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/tax-identification-numbers/Guernsey-TIN.pdf
Hong Kong	Hong Kong Identity Card (HKID) number	The Hong Kong Identity number can be found on the Hong Kong Identity Card (HKID)	(1) @ represents any one or two capital letters of the alphabet. (2) # 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	https://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/tax-identification-numbers/Hong-Kong-TIN.pdf
Hungary	adóazonosító jel	TINs are not indicated on official documents of identification but on the Hungarian TIN card	TIN consists of 10 digits. However, certain individuals might have different TINs where there are 11 numerical characters (xxxxxxx-y-zz). The (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) and zz is the territorial code of the competent tax office in Hungary. The hyphen (-) should be omitted when adding the number in your eToro profile.	https://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/tax-identification-numbers/Hungary-TIN.pdf
Iceland	Icelandic Identification Number (kennitala)	TINs can be found on driving licenses, debit cards, bank statements and tax returns	The TIN is composed of 10 digits. 1. The first six of these digits are the individual's date of birth in the format DDMYY. 2. The seventh and eighth digits are random 3. The ninth is a check digit and the tenth indicates the century of the individual's birth. 4. The TIN is often written with a hyphen following the sixth digit, e.g. xxxxxx-xxxx.	https://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/tax-identification-numbers/Iceland-TIN.pdf
India	Permanent Account Number (PAN)	PAN can be found on PAN card or PAN allotment letter and Indian Income Tax Return	Is a 10 digit alphanumeric number. A typical PAN is AFZPK7190K. First three characters i.e. "AFZ" in the above PAN are alphabetic series running from AAA to ZZZ.	https://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/tax-identification-numbers/India-TIN.pdf
Indonesia	Nomor Pokok Wajib Pajak (NPWP)	NPWP can be found in specific NPWP card	NPWP is comprised by 15 numeric digits	https://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/tax-identification-numbers/Indonesia-TIN.pdf
Ireland	Personal Public Service Number (PPS No)	Tax return forms	It consists of 7 digits + either 1 or 2 letters (1234567T or 1497955KA)	https://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/tax-identification-numbers/Ireland-TIN.pdf
Isle of Man	1. Tax Reference Number 2. National Insurance Number (NINO)	1. 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. 2. A National Insurance Number may also be found on certain official documents and letters issued by either the Income Tax Division or Social Security Division of Treasury, such as the National Insurance Number Card	1. All Tax Reference Numbers consist of 1 letter and 6 numbers followed by a hyphen and a 2 digit suffix (eg H11111-11) However, the use of the 2 digit suffix is in all instances optional and a Tax Reference Number not including the suffix will be considered acceptable (for example C22222) 2. NINOs consist of 2 letters, 6 numbers and a suffix letter, A, B, C or D. (eg MA999999A)	https://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/tax-identification-numbers/OM-TIN.pdf
Israel	Tax identification number (TIN)	ID cards	The TIN for an Individual is the ID number	https://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/tax-identification-numbers/Israel-TIN.pdf
Italy	Codice fiscale	1. In cases of people entitled to the services of Italian Health System, Codice fiscale can be found on the personal Health card/Tax identification number (tessera sanitaria/codice fiscale) 2. In cases of people not entitled to the services of Italian Health System, Codice fiscale it is showed on the TIN card (new cards issued as from 2006) 3. TIN may be found also on Electronic Identity Card, on residence permit and on National Service Card.	1. Total length = 16 2. First 6 characters are alpha 3. 7-8 are numeric 4. 9 is either A,B,C,D,E,H,L,M,P,R,S,T (Month of birth) 5. 10-11 are numeric 6. 12 is alpha 7. 13-15 are numeric 8. Last value is alpha	https://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/tax-identification-numbers/Italy-TIN.pdf
Japan	Individual Number ("My Number")	The Individual Number (My Number) is printed on "the notification card" that they receive	Individual Number is 12-digit number comprised of numerals only	https://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/tax-identification-numbers/Japan-TIN.pdf
Jersey	Social Security Number	The social security number can be found on either their registration card or their health card	Social security numbers begin with 2 letters, usually JY, followed by 6 digits and 1 letter: A, B, C or D (eg JY123456A)	https://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/tax-identification-numbers/Jersey-TIN.pdf
Kazakhstan	Individual identification number (IIN)	The IIN is indicated in the identity card at the bottom right of the photo	IIN is 12-digit number comprised of numerals only	https://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/tax-identification-numbers/Kazakhstan-TIN.pdf
Korea	Resident Registration Number	A Resident Registration Number can be verified from their resident registration card or passport issued by the local government in his or her jurisdiction.	A Resident Registration Number consists of 13 digits (XXXXXX-XXXXXXX) The hyphen (-) should be omitted when adding the number in your eToro profile.	https://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/tax-identification-numbers/Korea-TIN.pdf
Kuwait	Civil identification number	You can find TIN number in Civil ID cards	Civil identification number is 12 digit number comprised of numerals only	https://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/tax-identification-numbers/Kuwait-TIN.pdf
Latvia	personal identity number	TINs can be found on a passport, driving licence and ID card	personal identity number is an 11 digit number comprised of numerals only	https://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/tax-identification-numbers/Latvia-TIN.pdf
Lebanon	Tax identification number (TIN)	TIN can be found on the tax identification card issued to physical persons or any other official certificate issued by the departments of the Revenue Directorate	No information as to the structure. The TINs are given based on numerical serial without the use of any letters.	https://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/tax-identification-numbers/Lebanon-TIN.pdf

Country of tax residence	TIN name in the local language	Section III – Where to find TINs?	TIN/ TINs structure	Link to OECD
Liechtenstein	Personenidentifikationsnummer (PEID Nummer)	In the case of individuals, a project is currently being implemented in order to list the PEID number in the Liechtenstein national domestic identification cards. The PEID number is already mentioned on recent residence permits for foreigners and cross-border workers' ID.	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/tax/automatic-exchange/crs-implementation-and-assistance/tax-identification-numbers/LIECHTENSTEIN%20TIN.pdf
Lithuania	Unique personal number	TINs can be found on all identity documents – passports, ID cards, driving licenses, students ID	Is a 11 digit number comprised of numerals only	https://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/tax-identification-numbers/Lithuania-TIN.pdf
Luxembourg	national identification number	TIN-like numbers of natural persons can be found on the social security card	The identification number has 13 digits (9999999999999)	https://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/tax-identification-numbers/Luxembourg-TIN.pdf
Macao	Tax identification number (TIN)	The TIN aren't usually found on other official documents, except on documents for tax purposes. However, for individuals who are Macao residents, working as self-employed professionals or working as employees, their ID number can be used as their TIN.	1. For individuals who are Macao residents working as self-employed professionals or working as employees, they are subject to pay salary tax, the taxpayer numbers assigned will be same as their ID numbers. 2. For individuals who are Macao residents involving in commercial purposes, they are subject to industrial and profits taxes, the taxpayer numbers assigned will be in 8 digit numbers starting with the number "0" in front	https://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/tax-identification-numbers/Macao-TIN.pdf
Malaysia	1. Nombor Cukai Pendapatan* or Income Tax Number (ITN) 2. National Registration Identity Card Number (NRIC Number)	The NRIC Number is stated in the card itself and also in the second page of the Malaysia Passport	1. The ITN consist of maximum twelve or thirteen alphanumeric characters. (IG + Income Tax Number with maximum 11 numeric characters eg. IG10234567090 Please note that the earlier version of ITN is presented differently due to lesser characters in its structure, which is less than 13 numeric characters. 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/tax/automatic-exchange/crs-implementation-and-assistance/tax-identification-numbers/Malaysia-TIN.pdf
Maldives	Tax identification number (TIN)	1. Registration notification 2. Registration Certifications 3. MIRACconnect my profile	For each taxpayer MIRA issues a unique 7 digit identifier.	https://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/tax-identification-numbers/Maldives-TIN.pdf
Malta	Tax identification number (TIN)	TINs can be found on passports, ID cards and Tax returns	1. For Maltese nationals the TIN consists of 8 characters: 7 digits + 1 letter (M,G,A, P,L,H,B,Z) ** Please note that the first 4 digits may be omitted when they are 0, however the length of the TIN must always be 8 characters. Thus the first 0 must thus always be recorded - eg (0000)999L till 9999999L 2. For non- Maltese nationals who are residents in Malta, the TIN has 9 digits (eg 999999999)	https://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/tax-identification-numbers/Malta-TIN.pdf
Marshall Islands	1. Employer identification number (EIN) 2. 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, passports photo pages as personal pages, driver licenses as id numbers, medical records, death certificates, etc. Similarly, EINs for companies can be found on most official documents related to the company, including bank accounts/loan applications, tax forms/filing taxes, MISSA/filing employees contributions, vehicles/registering company vehicles, land leases, etc	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/tax/automatic-exchange/crs-implementation-and-assistance/tax-identification-numbers/Marshall-Islands-TIN.pdf
Mauritius	Tax Account Number (TAN)	The TAN is printed on all tax returns, letters and notices sent to taxpayers as well as Tax Residence Certificates. All official documents issued by the MRA contain the Tax Account Number. For individuals who are employees, it is often shown on the statement of emoluments issued by their employer	The TAN consists of 8 numerals (format: 99999999). The first digit of the TAN is always 1, 5, 7 or 8	https://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/tax-identification-numbers/Mauritius-TIN.pdf
Mexico	Clave en el Registro Federal de Contribuyentes - RFC	Taxpayers who register in the Federal Taxpayer Registry will be provided with a tax identification number known as Federal Taxpayer Registry Code (RFC), as well as with a tax identification card or certification of tax registration	It consists 13 characters (4 letters followed by 6 digits and 3 alphanumeric characters)	https://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/tax-identification-numbers/Mexico-TIN.pdf
Monaco	Non applicable.	Monaco does not issue Tax Identification Numbers ("TINs") or equivalent identifiers for tax purposes	Non applicable.	https://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/tax-identification-numbers/Monaco-TIN.pdf
Montserrat	Non applicable.	Montserrat does not issue Tax Identification Numbers or other equivalent identifier for tax purposes	Non applicable/ Not required.	https://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/tax-identification-numbers/Montserrat-TIN.pdf
Nauru	Tax identification number (TIN)	TINs can be found on Monthly Withholding Tax Return forms, Annual Withholding Tax Summary return forms, Application for Cash Export forms, Nauru Customs Office identification documentation, all correspondence issued to taxpayers in relation to penalty imposition including two templated letters by way of (a) Notification of Penalties under EST and (b) Notice of Penalty Assessment; Tax payment Receipts issued under FMIS for all EST TIN registered taxpayers, remittances advices provided by taxpayers for their tax and penalty payments, Bendigo receipting account bank statements by way of requested identifier reference narration, plus a range of internal documents including TIN Indexes	TIN has 4 separate sections including (i) a 2 digit number which identifies the taxpayer type, (ii) a tax unique number consisting of 5 numbers and (iii) 2 unique sequential check digits included for security purposes eg – 50-12365-8-9	https://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/tax-identification-numbers/Nauru-TIN.pdf
Netherlands	Tax identification number (TIN) / Persoonsnummer	A TIN is recorded on a passport, driving license and identity card	The TIN has 9 digits eg. 999999999	https://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/tax-identification-numbers/Netherlands-TIN.pdf
New Zealand	IRD number	It is not shown on other identification documents such as a passport and driver's licence. IRD numbers can be found on all tax returns, letters (including the initial notification following registration into the tax system) and notices sent to customers. For individuals who are employees it is often shown on payslips issued by their employer.	The IRD number is an 8 or 9 digit number in the format 99999999 or 999999999	https://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/tax-identification-numbers/New%20Zealand-TIN.pdf
Norway	1. National identity numbers (Foedelsnummer) 2. D-numbers	National identity numbers appear in Norwegian passports and on Norwegian driving licences. National identity numbers and D-numbers that are issued will appear in most official letters/documents from the tax authorities concerning individuals. National identity numbers and D-numbers may also be shown on other letters/documents issued by other Norwegian public authorities	1. The national identity number consists of 11 digits. Note: Everyone who resides in Norway is assigned a unique national identity number. This includes everyone born in Norway, who settles in Norway or Norwegian citizens who are born or resident abroad who need a national identity number in order to be issued with a Norwegian passport. 2. Foreign nationals who come 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, but the first digit is increased by four.	https://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/tax-identification-numbers/Norway-TIN.pdf
Oman	Personal Income Tax is not implemented in Oman	There is no personal Tax in Oman	Personal Income Tax is not implemented in Oman	https://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/tax-identification-numbers/Oman-TIN.pdf
Pakistan	Computerized National Identity Card (CNIC)	The CNIC number can be found on the National Identity Card	CNIC number is a 13 digit (for example: XXXXX-XXXXXX-X) The hyphen (-) should be omitted when adding the number in your eToro profile. For natural persons it consists of the number of the holder's personal identity card with an assigned check digit (dígito verificador DV) eg 8-100-678 DV: 90. However, for 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 and must also be supplemented with a DV	https://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/tax-identification-numbers/Pakistan-TIN.pdf
Panama	1. Registro Único de Contribuyente, RUC 2. Tax Number (Número Tributario, NT)	RUC can be found in the personal identity card or birth certificate	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.	https://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/tax-identification-numbers/Panama-TIN.pdf
Peru	Registro Único del Contribuyente	Once the RUC registration process has been completed, SUNAT issues the taxpayer with the Registered Information Voucher (CIR) containing the assigned number	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.	https://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/tax-identification-numbers/Peru-TIN.pdf
Poland	1. PESEL number 2. Tax identification number (TIN)	1. PESELS are reported on official documents of identification such as Passport, ID card 2. TINs are not reported on official documents of identification, but they can be found on an official form of the head of a local tax office issuing TINs eg Decision (NIP4) and Forms issued under the law applicable from the 1st of September 2011	1. PESEL is an 11 digit number 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	https://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/tax-identification-numbers/Poland-TIN.pdf

Country of tax residence	TIN name in the local language	Section III – Where to find TINs?	TIN/ TINs structure	Link to OECD
Portugal	Tax identification number (TIN)/ NIF (Número de Identificação Fiscal)	TINs can be found in the Citizen card and Taxpayer card	TIN is consisted by 9 sequential digits with a control digit. The structure of the TIN depends on the type of taxpayer. 1. For individuals: a) 1xx xxx xxx b) 2xx xxx xxx c) 3xx xxx xxx (not allocated yet) 2. For non-resident individuals (only subject to final withholding at source): a) 45x xxx xxx The spaces should be omitted when adding the number in your eToro profile.	https://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/tax-identification-numbers/Portugal-TIN.pdf
Qatar	1. Tax identification number (TIN) 2. Personal identification number (PIN) 3. Residence permit number for foreigners	1.1. 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. 1.2. Any Taxpayer who carries out an activity or derives a taxable income must register with the GTA and submit to the GTA an application for a tax identification number (TIN).	In the case of individuals under the jurisdiction of the General Tax Authority ("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). - Total length: 10 digits - First digit is always 5 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	https://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/tax-identification-numbers/Qatar-TIN.pdf
Romania	1. Personal Identification Number (CNP) 2. Tax identification number (TIN) or Codul de inregistrare fiscala	TINs are reported on the following official documents: 1. Certificate for Tax Registration (old form) - issued by the tax administration 2. Certificate for Tax Registration (new form) - issued by the tax administration 3. Passports 4. Temporary passports 5. Electronic Passports 6. Identity card first issuance June 1997 7. Identity card first issuance May 2009 8. Permanent residence Identity card for EU citizens - First issuance Jan 2007 9. Temporary or long term residence Identity card for non-EU citizens - First issuance Jan 2007 10. Driving license	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/tax/automatic-exchange/crs-implementation-and-assistance/tax-identification-numbers/Romania-TIN.pdf
Russian Federation	Taxpayer Personal Identification Number (INN)	INN can be found from the certificate of registration of an individual or business as a taxpayer and is not related to the passport number	The TIN for individuals is a 12 digit number.	https://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/tax-identification-numbers/Russia-TIN.pdf
Saint Kitts and Nevis	Tax identification number (TIN)	TINs are displayed on an individual's St. Christopher (St. Kitts) & Nevis Driver's License as the first set of numbers in the Licence No. before the hyphen. In most other instances, the TIN may only be obtained from documents generated for tax and customs purposes such as payment receipts, tax assessments and customs entries	TINs are numeric in structure but can range from 1 digit upwards	https://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/tax-identification-numbers/Saint-Kitts-and-Nevis-TIN.pdf
Saint Lucia	Tax identification number (TIN)	TINs are only used for tax and customs purposes. They can only be found on documents generated for these purposes	The TIN consists of a maximum of six (6) digits	https://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/tax-identification-numbers/Saint-Lucia-TIN.pdf
Saint Vincent and the Grenadines	Tax identification number (TIN)	TINs can be found on the National Drivers Licence Identification card. The TINs are also found on all receipts issued by the Inland Revenue Department to tax payers upon the payment of any tax type	The TIN is strictly numeric in structure but there is no information as to the length	https://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/tax-identification-numbers/Saint-Vincent-and-the-Grenadines-TIN.pdf
Samoa	Tax identification number (TIN)	TIN numbers are found on all Business License Certificate's and also on invoices and receipts of the business. Further, all notices sent from the Ministry to businesses have this TIN number on it	The issuance of TIN started from the number 70004 and there is no specific reason as to why it started from this number. No further information on the length. Note: Only individuals that are engaged in a business/economic activity and have obtained a business licence will be issued a TIN	https://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/tax-identification-numbers/Samoa-TIN.pdf
San Marino	Social Security Number (SSI Number)	The Social Security Number is indicated on the front of the identity card, next to the photo of the holder, on the right, or on the Carta Azzurra (San Marino health card). The Social Security Number is also indicated in the certificates of tax residency issued by the Tax Office	TIN consists more than one digit and the first digits might be omitted if they correspond to the digit 0	https://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/tax-identification-numbers/San-Marino-TIN.pdf
Saudi Arabia	1. Saudi national ID 2. The residency ID for non-saudies 3. Tax identification number (TIN)	The TIN can be found on TAX, Zakat, excise tax or VAT Certificates and invoices (Saudi Arabia shall implement VAT in 2018), and in correspondence between GAZT and taxpayers or on any type of documents issued by GAZT to taxpayers. Note: In regards to individual who don't possess a TIN number, then the official documents will be the Saudi national ID or the residency ID for non-saudies. In case of the absence of the physical Saudi national ID for verification. Then a copy of the national ID along with Saudi passport verification is required	1. TIN: The Saudi TIN consists 10 digits. 1. The 1 digit is the GCC Member State. 2. The next 8 digits is a serial number. 3. The next digit is a check digit 2. Saudi national ID 3. The residency ID for non-saudies	https://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/tax-identification-numbers/Saudi-Arabia-TIN.pdf
Seychelles	Tax identification number (TIN)	Any documents produced by Seychelles Revenue Commission will have a space dedicated to the TIN	The TIN is a 9 digit number. The only meaningful digit in the TIN sequence is the 3rd digit which denotes the entity type of the tax payer eg 122456789 will belong to an individual (sole trader or individual involved in renting residential dwelling) The list below shows the entity type description against the corresponding 3rd Digit Value: 1 - Company 2 - Individual (sole trader or individual involved in renting residential dwelling) 3 - Partnership 4 - Investment 5 - Trust 7 - Funds 8 - IBC Note: Seychelles do not levy any tax on individuals. 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. However, there is one exception to the principal according to which no TIN is issued to individuals, and this concerns an individual who rents a house for residential dwelling in Seychelles . This individual, regardless of whether he is a business or not, will be issued with a TIN	https://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/tax-identification-numbers/Seychelles-TIN.pdf

Country of tax residence	TIN name in the local language	Section III – Where to find TINs?	TIN/ TINs structure	Link to OECD
Singapore	1. NRIC Number 2. FIN	The TIN for a Singapore Citizen and Permanent Resident of Singapore is printed on the NRIC. The TIN for a Foreign Individual who works/resides in Singapore is printed on the Work Pass or Immigration Pass	NRIC and FIN consists of 1 letter (Either "S", "T", "F", "G" or "M"), 7 digits and another letter. Where: # 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". B. 0000000 - This is a 7-digit serial number assigned to the document holder 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") C. @ This is a checksum alphabet	https://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/tax-identification-numbers/Singapore-TIN.pdf
Sint Maarten	Crib number (Centraal Registratie Informatie Belastingplichtige)	The Crib does not appear on any official identification documents (such as ID card or passport) for individuals. It is found on the first page of the tax return as well as on assessment of all tax types.	The CRIB number is computer generated using the 11-proof algorithm method	https://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/tax-identification-numbers/Sint-Maarten-TIN.pdf
Slovakia	1. Tax identification number (TIN) 2. Unique birth identification number = National Number (Rodné číslo)	1. Financial administrator issues confirmation about registration that includes TIN. The assigned TIN must be present on each document submitted to Financial Administration and TIN is present on cash register records/cash register receipts. 2. TIN must be presented on each invoice according to VAT Act 222/2004 Coll. 3. Birth identification number can be found on Identification cards and Passports	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/tax/automatic-exchange/crs-implementation-and-assistance/tax-identification-numbers/Slovak-Republic-TIN.pdf
Slovenia	SI tax number	TINs are not reported on official documents of identification, but they can be found on Certificates about the entry into the tax register and Certificates of residence	The SI tax number is an 8 digit number (first digit cannot be 0)	https://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/tax-identification-numbers/Slovenia-TIN.pdf
South Africa	1. Tax identification number (TIN) 2. South African Identity Number (ID) 3. The South African Passport Number (Passport)	The TIN is used in almost all correspondence between SARS and the taxpayer as well as in prescribed documents such as returns (Form IT 12 – individuals – and Form IT14 – legal entities); assessments (Form IT34), audit correspondence, notices of objection & appeal (Form NOO & NOA) and related dispute correspondence. It is also used in third party information requests. For the Functional Equivalent to South African TIN, they can be found on IDs and Passports	1. TIN is a 10 digit number. The TIN can only start with 0, 1, 2, 3 or 9 e.g. 0123456789 2. The South African ID number is a 13-digit number and is defined by the following format: YYMMDDSSSCAZ 3. South African Passport Number: There are three types of passports issued in South Africa 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/tax/automatic-exchange/crs-implementation-and-assistance/tax-identification-numbers/South-Africa-TIN.pdf
Spain	1. Foreigners' Identification Number (NIE) 2. National Identity Card (DNI)	TINs are reported on official identity documents such as Personal Identity Cards, Electronic Identity Cards, Foreigners' Resident Cards, Tax Identification Cards and New driving licenses	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 0 Y 0 Z 9999999 (Letter X/Y/Z + 7 digits + 1 control letter) 5. Foreigners without NIE - M9999999L (Letter M + 7 digits + 1 control letter)	https://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/tax-identification-numbers/SPAIN-TIN.pdf
Sweden	1. Personal identity number (personnummer) 2. Co-ordination number	TINs are reported on official identity documents such as Passports, driving licenses, IDs and other identity cards	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) The hyphen (-) and other punctuation marks, should be omitted when adding the number in your eToro profile.	https://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/tax-identification-numbers/Sweden-TIN.pdf
Switzerland	OASI Number	The OASI Number is indicated on Swiss health insurance cards and insurance certificates which have the size of a credit card	OASI number consists of an initial 3-digit country code (756), a 9-digit random number and a final check digit (eg 7561234567897). The hyphens (-) and fullstops (.) should be omitted when adding the number in your eToro profile.	https://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/tax-identification-numbers/Switzerland-TIN.pdf
Trinidad and Tobago	Board of Inland Revenue (BIR) file number	An individual's BIR number can be found in various correspondences sent to taxpayers from the Tax Authority. Types of correspondences include Statement of account, payment receipt, notice of assessment, tax clearance letter, and audit statements	The BIR file number consists 10 digits	https://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/tax-identification-numbers/Trinidad-and-Tobago-TIN.pdf
Turkey	1. National Identity Number (for nationals) 2. TIN for non nationals	Since individuals use the National Identity Number as TIN, this information can be found on National Identity Cards and passports. TINs can be found on almost all the financial statements and declarations of taxpayer and notifications issued by the tax administration to the taxpayer in addition to TIN cards. However, since Turkish tax database system matched TINs with National Identification Numbers, it is possible to see both numbers in some declarations, tax returns etc	1. National Identity Number (for nationals) - 11 Digits 2. TIN for non nationals -10 Digits	https://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/tax-identification-numbers/Turkey-TIN.pdf
Turks and Caicos Islands	Non applicable.	The Turks and Caicos Islands do not issue TINs or equivalent identifiers for tax purposes.	Non applicable/ Not required.	https://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/tax-identification-numbers/Turks-Caicosislands-TIN.pdf
United Arab Emirates	Non applicable.	The United Arab Emirates does not issue TINs	Non applicable/ Not required.	https://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/tax-identification-numbers/UAE-TIN.pdf

Country of tax residence	TIN name in the local language	Section III – Where to find TINs?	TIN/ TINs structure	Link to OECD
United Kingdom	1. Unique taxpayer reference (UTR) 2. National Insurance Number (NINO)	1. The UTR may be found on the front page of the tax return (form SA100 or CT600) and on "Notice to complete Tax Return" (form SA316 or CT603) or a Statement of Account. Depending on the type of document issued the reference may be printed next to the headings "Tax Reference", "UTR" or "Official Use". 2. HMRC issues coding notices to taxpayers. The heading of the notice contains the National Insurance Number. The National Insurance Number may also be shown on a National Insurance card and on letters issued by the Department for Work and Pensions (DWP). The number also appears on an employee's pay slip and on a Statement of Account issued by HMRC.	1. NINO consists of 9 characters (2 letters, 6 numbers and 1 letter (always A, B, C or D)) eg LL999999A 2. UTR consists 10 digits (eg 9999999999)	https://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/tax-identification-numbers/UK-TIN.pdf
United States	1. Social Security Number (SSN) 2. Individual Taxpayer Identification Number (ITIN) 3. Employer Identification Number (EIN)	The U.S. Taxpayer Identification Numbers can be found on a number of documents, including tax returns and forms filed with the IRS, and in the case of an SSN, on a social security card issued by the Social Security Administration.	SSN, EIN and ITIN consists of 9 digits, however the ITINs always start with the number "9"	https://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/tax-identification-numbers/United-States-TIN.pdf
Uruguay	1. Single Register of Tax Payers Number (RUT) 2. ID Card number 3. NIE Foreigner's Identification Number	Identity Card Number can be found on Identity cards. For RUC and NIE these can be found from official documents provided by the Tax Administration	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) 2. ID Card Number: This number is formed by 7 numbers, plus a verifying digit. 3. Foreigner's Identification Number (NIE): This number is formed by 9 digits	https://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/tax-identification-numbers/Uruguay-TIN.pdf
Vanuatu	Tax identification number (TIN)	TINs can be found on Business License Certificates, VAT Certificates, Driver's License and Tax Clearance Certificates	6 digit number	https://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/tax-identification-numbers/Vanuatu-TIN.pdf