Jurisdiction's name:	Cyprus
Date	28 April 2023

Information on Tax Identification Numbers

Section I – TIN Description

TINs to individuals and entities are issued for identification purposes with Tax Administration.

Articles5 and 5A of the Assessment and Collection Taxes Law of 1978.

Automatic issuance of TINs to all residents for tax purposes:(Articles 5 and 5A of the Assessment and Collection Taxes Law of 1978)

Individual: **no**

It is the responsibility of the obliged individual to register and obtain TIN.

No TIN is issued to individuals who are not obliged to register.

Entities (as defined by the CRS)**:** **no**

It is the responsibility of the obliged entity to register and obtain TIN.

No TIN is issued to entities that are not obliged to register.

Section II – TIN Structure

99999999L	8 numbers followed by a letter, the letter belongs to the Latin alphabet and is always upper	From 27/3/2023 TIN is issued by TFA system starting from 60000000, with a Latin character generated from an algorithm for the check character.

Section III – Where to find TINs?

TINs are written on Income Tax Return of each natural person and entity.

Section IV – TIN information on the domestic website

Such domestic site is not available

Section V – Contact point for further information

hq@tax.mof.gov.cy