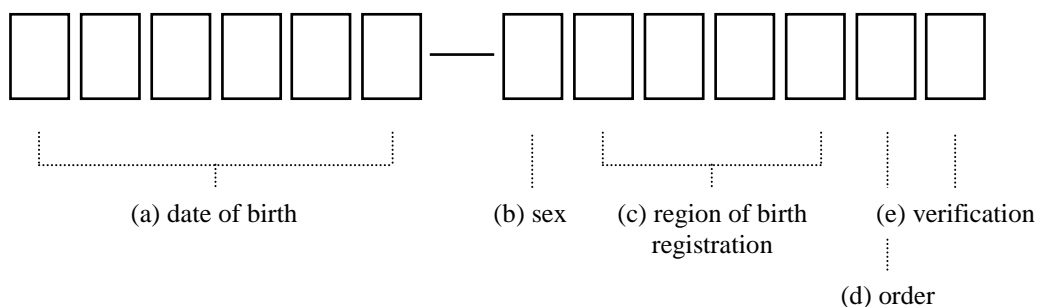


Jurisdiction's name:	Republic of Korea		
Last update	12-04-2018		
Information on Tax Identification Numbers			
Section I – TIN Description			
<p>In Korea, two types of Tax Identification Number (TIN) are used for filing tax returns: a Resident Registration Number and a Business Registration Number.</p> <ol style="list-style-type: none"> 1. A Resident Registration Number, which is issued by the Ministry of Interior to a Korean citizen residing in the country, should be used as his or her TIN when a corporation withholds taxes from its employee's wages and salaries or an individual files tax returns for income, transfer, inheritance and/or gift. 2. An individual starting a business should obtain a Business Registration Number from the head of a district tax office in his or her jurisdiction and use the number as his or her TIN for filing value-added tax returns. 3. Likewise, a corporation starting a business should obtain a Business Registration Number from the head of a district tax office in its jurisdiction and use the number as its TIN for all tax returns, including corporate tax returns, that are filed. 			
Automatic issuance of TINs to all residents for tax purposes:			
Individual: <input checked="" type="checkbox"/> no			
If no, instances where individuals are not being automatically issued a TIN are:			
Entities (as defined by the CRS): <input checked="" type="checkbox"/> no			
If no, instances where Entities are not being automatically issued a TIN are:			
Section II – TIN Structure			
1. Business Registration Number			
A Business Registration Number consists of 10 digits (XXX-XX-XXXXX) and is assigned based on the following criteria:			
Three-digit on the left	Two-digit at the center	First four digits of the five-digit on the right	The final digit of the five-digit on the right
They are serially assigned a three-digit number between 101 and 999	<p>It makes distinction between an individual and a corporation and is assigned based on the following criteria:</p> <ol style="list-style-type: none"> ① 01-79: sole proprietor liable for value-added tax (VAT) ② 90-99: sole proprietor exempted from value-added tax (VAT) ③ 89: non-corporate religious organization ④ 80: non-corporate organization 	They are serially assigned a four-digit number between 0001-9999	It checks for any errors entered in the first nine digits.

	excluding religious group (89) ⑤ 81, 86, 87, 88: head office of a for-profit corporation ⑥ 82: head or branch office of a non-profit corporation ⑦ 83: country, local government or local government association ⑧ 84: head, branch or liaison office of a foreign corporation ⑨ 85: branch office of a for-profit corporation		
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2. Resident Registration Number

A Resident Registration Number consists of 13 digits (XXXXXX-XXXXXX) and is assigned based on the following criteria:



(a) date of birth (six-digit on the left)	(b) sex (first digit of the seven-digit on the right)	(c) region of birth reg. (next four digits of the seven-digit on the right)	(d) order (sixth digit of the seven-digit on the right)	(e) verification (final digit of the seven-digit on the right)
It is made up of an individual's date of birth (yymmdd). E.g.) For a person born on January 2, 1985, the first six-digit would be: 850102	It identifies the sex of the individual: ① if born before 2000, 1 for male 2 for female ② if born after 2000, 3 for male 4 for female	They are the area code of the region in which his or her birth was registered.	It is the order in which the birth was registered in the region.	It checks for any errors entered in the first 12 digits.

Section III – Where to find TINs?


1. Overview

A Resident Registration Number of an individual can be verified from his or her resident registration card or passport issued by the local government in his or her jurisdiction. The Business Registration Number of a person or a corporation is given in its business registration certificate issued by the district tax office in its jurisdiction.

3. Business Registration Number

A Business Registration Number can be found on the front side of a Business Registration Certificate issued by the National Tax Service. (See the red box.)

< Business Registration Certificate >

사 업 자 등 록 증	
등록번호 : 123-45-67890	
법인명 (단체명) :	← Corporation Name (Entity Name)
대 표 자 :	← Representative
개업년월일 :	년 월 일 법인등록번호 :
사업장 소재지 :	세종특별자치시
본점소재지 :	세종특별자치시
사업의종류 :	<input type="checkbox"/> 임대 부동산 <input type="checkbox"/> 중역 임대
교부사유 :	
사업자단위과세 적용사업자 여부 : 여() 부(<input checked="" type="checkbox"/>)	
전자세금계산서 전용메일주소 :	
20 년 월 일	
세무서장 	

Section IV – Websites for further information on TIN

For further information, please visit:

<http://www.nts.go.kr/eng/index.asp>

http://www.nts.go.kr/info/info_01_01.asp

Section V – Contact point for further information

Assistant Director Ms. Jun-Young Jo

Offshore Compliance Division,

International Tax Management

National Tax Service

Phone: +82 44 204 2953 E-mail : axis@nts.go.kr