Section I – TIN Description

The Federal Administration of Public Revenue assigns a unique number (C.U.I.T - Clave Única de Identificación Tributaria) to each taxpayer enrolled.

The registration process differs between individual or legal persons.

The individual is registered at the agency corresponding to its fiscal domicile (in which the economic activity is performed) and provides the necessary information and documents to prove its identity (birth date, ID N°) and domicile (certificate by a notary public, title deed or rental agreement, bank account or credit card statement, municipal permit, among others).

In the case of legal persons, the request for registration must be done electronically, providing the identifying information about the partnership (registered name, legal domicile and any other related data), information about the members (authorities, equity shares, partners and shareholders), and any other information related to the activity performed, taxes and fiscal domicile.

The representative will appear in person at the AFIP premises in order to provide all the necessary documentation to prove the existence of the legal person, which will vary according to the legal nature (partnership business, trust, permanent establishment, etc.)

After having verified the documents submitted and accepted the registration, the AFIP will provide the CUIT assigned to said legal person.

Question 1 – Does your jurisdiction automatically issue TINs to all residents for tax purposes?

<table>
<thead>
<tr>
<th>Individuals</th>
<th>Yes</th>
<th>Entities</th>
<th>Yes</th>
</tr>
</thead>
<tbody>
<tr>
<td>No</td>
<td></td>
<td>No</td>
<td></td>
</tr>
</tbody>
</table>

Question 2a – If you answered no to Question 1 with respect to individuals, describe those instances where individuals are not being automatically issued a TIN.

CDI - Identification Code

The Identification Code - CDI - represents a numeric code that the AFIP issues to individuals who are not required to have a CUIT or CUIL (see below) due to the fact that there is no tax or social security reason to have one but otherwise is required to be identified for certain procedures.

CUIT - Single Tax Identification Code

Any individual that initiates an economic activity must register with various government agencies, including the AFIP. Upon registration, a CUIT is granted by AFIP; thus, he/she...
acquires a tax identity vis a vis third parties, and is therefore entitled to develop its activities on a legal basis.

CUIL

The Unified Labor Identification Code (CUIL) is required for Social Security benefit’s purposes. The CUIL is granted automatically and simultaneously with the ID.

**Question 2b – If you answered no to Question 1 with respect to Entities (as defined by the CRS), describe those instances where Entities are not being automatically issued a TIN.**

**CDI - Identification Code**

The Identification Code - CDI - represents a numeric code that the AFIP issues to entities not required to have a CUIT due to the fact that there is no tax reason to have one but otherwise is required to be identified for certain procedures.

**CUIT - Single Tax Identification Code**

Entities that initiate an economic activity must register with various government agencies, including the AFIP. Upon registration, a CUIT is granted by AFIP; thus, they acquire a tax identity vis a vis third parties and are therefore entitled to develop its activities on a legal basis.

**Section II – TIN Structure**

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.

**Section III – Where to find TINs?**

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.
Acknowledgement of registration (model)

Handbook:
http://www.afip.gob.ar/genericos/guiaDeTramites/guia/documentos/PasoAPasoConstanciasporInternet.pdf

Section IV – TIN information on the domestic website

For Further information:


Section V – Contact point for further information

CPA Diana Guterman, Competent Authority
Federal Administration of Public Revenue (AFIP)
dguterman@afip.gob.ar
fiscalidadinternacional@afip.gob.ar
+54 11 4347-2818/9
+54 11 4347-3385

Domicile: Hipolito Yrigoyen 370-2° piso, oficina 2758- CP 1086- Buenos Aires, Argentina