

Jurisdiction's name:	ANDORRA		
Information on Tax Identification Numbers			
Section I – TIN Description			
<p>Pursuant to article 26(2)(b) of the Law 21/2014, of 16 October, on the basis of the tax system, taxable subjects shall obtain and use a <i>Número de Registre Tributari</i> (NRT, Tax Register Number) when carrying out transactions involving Andorran taxation. Article 13(1) of the Tax Management Regulations establishes that “<i>natural and legal persons and other taxable subjects, be they resident or non-resident, shall obtain a Tax Register Number (NRT) for their transactions involving Andorran taxation.</i>”</p>			
<p>For natural persons resident in Andorra, the NRT is the <i>Número d'Identificació Administrativa</i> (Administrative Identification Number, NIA), preceded by the letter “F” (article 14 Regulations). The NIA is regulated by Law 8/2007, of 17 May, on the regulation of the Administrative Identification Number.</p>			
<p>For natural persons non-resident in Andorra, the NRT is the <i>Número d'Identificació Administrativa</i> (Administrative Identification Number, NIA) granted to them, preceded by the letter “E” (article 15 Regulations).</p>			
<p>For legal persons and entities without legal personality, the Tax Administration will assign a unique number, regardless the fact that they are resident or not in the Principality of Andorra. This number is invariable unless there is a change of legal form or nationality (article 16 Regulations).</p>			
<p>http://www.impostos.ad/images/stories/docs/NRT_Passama.pdf</p>			
<p>Automatic issuance of TINs to all residents for tax purposes</p>			
Individual:	yes¹		
<p>If no, instances where individuals are not being automatically issued a TIN are:</p>			
Entities (as defined by the CRS):	no²		
<p>If no, instances where Entities are not being automatically issued a TIN are:</p>			
<p>Section II – TIN Structure</p>			
Format	Explanation	Holder/Comments	Numbers
Natural persons			
F-123456-Z	F + 6 digits + 1 control letter	Resident <i>Número d'Identificació Administrativa</i> (NIA) preceded by a letter “F”.	From 0 to 699.999

¹ TIN number for individuals is issued automatically when they obtain the Administrative Identification Number (NIA), pursuant to article 14 of the Regulations on tax management, of 11 February 2015.

² TIN number for entities must be requested pursuant to article 17 of the Regulations on tax management, of 11 February 2015.

E-123456-Z	E + 6 digits + 1 control letter	Non-resident	From 800.000 to 999.999
Entities			
Legal persons			
A-123456-Z	A + 6 digits + 1 control letter	Limited company (<i>societat anònima</i>)	From 700.000 to 799.999
L-123456-Z	L + 6 digits + 1 control letter	Private limited company (<i>societat limitada</i>)	From 700.000 to 799.999
E-123456-Z	E + 6 digits + 1 control letter	Non-resident legal entities (including legal persons)	From 0 to 999.999
Other entities			
C-123456-Z	C + 6 digits + 1 control letter	Joint ownership arrangements (<i>comunitats de béns</i>)	From 0 to 999.999
D-123456-Z	D + 6 digits + 1 control letter	Public entities/bodies	
G-123456-Z	G + 6 digits + 1 control letter	Tax groups	
O-123456-Z	O + 6 digits + 1 control letter	Collective Investment Schemes	
P-123456-Z	P + 6 digits + 1 control letter	Associations/Foundations	
U-123456-Z	U + 6 digits + 1 control letter	Parapublic entities	

Section III – Where to find TINs?

1. Tax identification card (issued by the Tax and Borders Department)



Nom i cognoms o raó social:

Sr. XXX XXX XXX

Número:

F - 099999 - G

Data:

11/05/2012

El ministre de Finances

Section IV – TIN information on the domestic website

No further information available

<https://www.bopa.ad/bopa/027013/Documents/ga27013015.pdf>

http://www.impostos.ad/images/stories/docs/NRT_Passama.pdf

Section V – Contact point for further information

impostos@govern.ad