**Jurisdiction’s name:** The Republic of Azerbaijan

<table>
<thead>
<tr>
<th>Information on Tax Identification Numbers</th>
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</table>

**Section I – TIN Description**

In accordance with Article 13.2.4 of the Tax Code of the Republic of Azerbaijan taxpayer is any person who shall pay taxes from subjects of taxation determined in accordance with Tax Code. According to Article 34.6 of the Tax Code of the Republic of Azerbaijan The State Tax Service under the Ministry of Economy of the Republic of Azerbaijan issues tax identification number (TIN), that is a unique number on the territory of the Republic of Azerbaijan, to each taxpayer for all taxes, including payments related to the transfer of goods across the customs border of the Republic of Azerbaijan. TIN is issued to all entities and natural persons that are engaged in entrepreneurial activities and (or) persons who should be registered as taxpayer according to legislation.

**Additional information on the mandatory issuance of Tax Identification Numbers (TINs)**

<table>
<thead>
<tr>
<th>Question 1 – Does your jurisdiction automatically issue TINs to all residents for tax purposes?</th>
</tr>
</thead>
<tbody>
<tr>
<td>Individuals</td>
</tr>
</tbody>
</table>

**Response:** TIN is not issued to natural persons who do not engage in entrepreneurial activities and (or) should not be registered as taxpayer according to legislation. If TIN can not be determined or not issued, all individuals has Personal Identification Number (PIN) which substitutes TIN for the purpose of identification.

**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.**

**Response:**

**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.**

**Response:**

**Section II – TIN Structure**

TIN is a ten-digit code, where the first two digits characterize 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. The Personal Identification Number (PIN) is a single code consisting of a combination of letters and digits with seven symbols and never changed. It consists of the following 7 digits and letters, For old passport and National ID - leaving the first digit of national identity card or last 7 digits and letters passport on the right lower corner before < symbol. For new passport and National ID –is indicated as “Personal No”

**For individuals:**

| TIN example: | 1 5 2 5 8 5 5 8 5 2 |
| PIN example: | 5VBK5VR (there is never “O” letter in PIN, only “0” (zero)) |

**For legal persons:**

| TIN example: | 1 3 2 5 6 7 8 8 5 1 |
Section III – Where to find TINs

For individuals:
PIN:

Old passport

Old national ID

New passport
New national ID

For Entities:

TIN:

For TIN:

For Entities:

TIN:
Section IV – TIN information on the domestic website

https://www.e-taxes.gov.az/ebyn/payerOrVoenChecker.jsp

Section V – Contact point for further information

Fikrat Abdullayev

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