

Jurisdiction's name:	Belgium										
Information on Tax Identification Numbers											
Belgium issues TINs, which are reported on official documents of identification.											
<p>For individuals the TIN corresponds to the "Numéro National (NN)", which is attributed when a registration on the national Register of the physical persons is made.</p> <p>For companies the number corresponds to the “business number - numéro d'entreprise - Belgische ondernemingsnummer”</p> <p>All the available information can be found on the “TIN on Europa” Portal at the following address : https://ec.europa.eu/taxation_customs/tin/tinByCountry.html?locale=en</p>											
Additional information on the mandatory issuance of Tax Identification Numbers (TINs)											
<p>Question 1 – Does your jurisdiction automatically issue TINs to <u>all</u> residents for tax purposes?</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 25%;">Individuals</td><td style="width: 25%;">Yes</td><td style="width: 25%;">Entities</td><td style="width: 25%;">Yes</td></tr> <tr> <td></td><td></td><td></td><td></td></tr> </table>				Individuals	Yes	Entities	Yes				
Individuals	Yes	Entities	Yes								
<p>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.</p> <p> </p> <p> </p>											
<p>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.</p> <p> </p> <p> </p>											
<p>Section II – TIN Structure</p>											
<p>For individuals the TIN number of identification consists of eleven digits and is a unique number of identification for every registered person.</p> <p>For companies the TIN number of identification consists of ten digits (business number)</p> <p><i>Please see details on the following address :</i> https://ec.europa.eu/taxation_customs/tin/pdf/en/TIN_-_country_sheet_BE_en.pdf</p>											
<p>Section III – Where to find TINs?</p>											
<p><i>Please see the following address :</i></p> <p>https://ec.europa.eu/taxation_customs/tin/pdf/en/TIN_-_country_sheet_BE_en.pdf</p>											

Section IV – TIN information on the domestic website

Please consult the following address :

https://ec.europa.eu/taxation_customs/tin/tinRequest.html

Section V – Contact point for further information

Administrative contact point :

ESS - DR2 - Impôts sur les revenus – International

North Galaxy – Bd du Roi Albert II, 33, bte 22, 1030 Bruxelles – Belgium.