### Jurisdiction’s name:

| Brazil |

## Information on Tax Identification Numbers

### Section I – TIN Description

The Secretariat of the Federal Revenue of Brazil (RFB) assigns a unique number to each person enrolled in its registries. The TIN structure depends on the type of taxpayer (individual or legal person).

1. **For individuals:**
   - The “Cadastro de Pessoas Físicas – CPF” is a number attributed to both national and resident taxpayers *(Administrative Act – IN 1.548/15)*

2. **For legal persons:**
   - The “Cadastro Nacional da Pessoa Jurídica – CNPJ” is an identification number issued to entities (including companies, partnerships and foundations) of relevance for the tax administration. *(Administrative Act – IN RFB 2.119/22)*

In general, non-residents either natural or legal persons who own certain assets in Brazil, such as real estate, vehicles, participation in a company or partnership, bank accounts, or investments, are required to register at the CPF or CNPJ.

The registration process is available both online and directly at one of the partner institutions. [Inscrever-se no CPF (www.gov.br)]

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

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

| Individuals | Yes | Entities | Yes |

#### 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

The TIN structure varies depending on the type of taxpayer.

For individuals, it consists of 11 digits (the 2 last numbers are the result of an arithmetic operation on the 9 previous ones) and for legal persons, it consists of 14 digits formatted as XX.XXX.XXX/XXXX-XX (the first 8 digits identify the company, the 4 digits after the slash identify the branch or subsidiary and the last 2 are the result of an arithmetic operation on the previous ones).

### Section III – Where to find TINs

**CPF:**
ID Card (“Carteira de Identidade Nacional” – CIN):

Driver License:
Professional Identity Cards (i.e. Bar Association):

Section IV – TIN information on the domestic website

For further information:

CPF:
Cidadão — Receita Federal (www.gov.br)

CNPJ:
https://www.gov.br/receita federal/pt-br/servicos/cadastro/cnpj

Section V – Contact point for further information