

<b>Jurisdiction's name:</b>	<b>Curaçao</b>
<b>Information on Tax Identification Numbers</b>	
<b>Section I – TIN Description</b>	
<p>A TIN (in Dutch called “persoonsnummer”) is allocated to a natural person or entity if the person or entity requests this at the Tax Department. For all types of taxes for which a person or entity may be classified as taxable, the same TIN is used.</p>	
<b>Automatic issuance of TINs to all residents for tax purpose:</b>	
<b>Individual:</b>	<b>yes</b> <b>no</b>
<p>If no, instances where individual are not being automatically issued a TIN are:</p> <p><i>When child is born</i>  <i>When child reaches a certain age.</i>  <i>When person is not classified as taxable</i></p>	
<b>Entities</b> ( as defined by the CRS): <b>yes</b> <b>no</b>	
<p>If no, instances where Entities are not being automatically issued a TIN are:</p>	
<b>Section II – TIN Structure</b>	
<p>The TIN is generated by the automated system after registering certain data of a tax payer and exists of 9 digits.</p> <p>For natural persons the following information must be registered</p> <ul style="list-style-type: none"> <li>• first name;</li> <li>• last name;</li> <li>• marital status;</li> <li>• identification document;</li> <li>• correspondence address;</li> <li>• bank account;</li> <li>• email address;</li> <li>• phone number;</li> <li>• type of business partner: private-resident or private-non-resident</li> <li>employment relationship;</li> <li>business relationship.</li> </ul> <p>For legal persons the following information must be entered:</p> <ul style="list-style-type: none"> <li>• trade name;</li> <li>• legal name;</li> <li>• industry code;</li> <li>• date of establishment;</li> <li>• legal form;</li> <li>• type of business partner: commercial company or non-commercial company</li> <li>• correspondence address</li> <li>• bank account</li> <li>• phone number</li> </ul>	
<b>Section III – Where to find TINs?</b>	

TIN is only available for the tax payer upon request and is listed on tax returns, tax assessments, decisions of the tax inspector, notifications and embargos.

**Section IV – TIN information on the domestic website**

<http://www.minfin.cw/en/>

**Section V – Contact point for further information**

Department of Taxes

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Curaçao

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