

Jurisdiction's name:	Curaçao
Information on Tax Identification Numbers	
Section I – TIN Description	
<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>	
Automatic issuance of TINs to all residents for tax purpose:	
Individual:	yes no
<p>If no, instances where individual are not being automatically issued a TIN are:</p> <p><i>When child is born</i></p> <p><i>When child reaches a certain age.</i></p> <p><i>When person is not classified as taxable</i></p>	
Entities (as defined by the CRS):	yes no
<p>If no, instances where Entities are not being automatically issued a TIN are:</p>	
Section II – TIN Structure	
<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"> • first name; • last name; • marital status; • identification document; • correspondence address; • bank account; • email address; • phone number; • type of business partner: private-resident or private-non-resident <p>employment relationship; business relationship.</p> <p>For legal persons the following information must be entered:</p> <ul style="list-style-type: none"> • trade name; • legal name; • industry code; • date of establishment; • legal form; • type of business partner: commercial company or non-commercial company • correspondence address • bank account • phone number 	
Section III – Where to find TINs?	

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

Regentesselaan z/n

Willemstad

Curaçao

Phone number: 5999 734 2652