Information on Tax Identification Numbers

<table>
<thead>
<tr>
<th>Jurisdiction’s name</th>
<th>Republic of Korea</th>
</tr>
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<tbody>
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<td>Last update</td>
<td>30, May, 2023</td>
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Section I - TIN Description

In Korea, two types of Tax Identification Number (TIN) are used for filing tax returns: a Resident Registration Number and a Business Registration Number.

1. **Individuals**:

A **Resident Registration Number**, which is issued by the Ministry of Interior to a Korean citizen residing in the country, should be used as his or her TIN when a corporation withholds taxes from its employee’s wages and salaries or an individual files tax returns for income, transfer, inheritance and/or gift.

For the purpose of CRS reporting, a **Passport Number** is also admitted as a TIN in the Passport issued by the Ministry of Foreign Affairs.

2. **Entities**:

Likewise, an entity starting a business should obtain a **Business Registration Number** from the head of a district tax office in its jurisdiction and use the number as its TIN for all tax returns, including corporate tax returns, that are filed.

In case of a legal person that has registered its foundation to the court, it is given a **Corporation Registration Number** managed by Court. Exceptionally, a Corporation Registration Number is also accepted as the TIN for an entity.

Automatic issuance of TINs to all residents for tax purposes:

1. Individual: [ ] yes [ ] no

   If no, instances where individuals are not being automatically issued a TIN are:

2. Entities (as defined by the CRS): [ ] yes [ ] no

   If no, instances where individuals are not being automatically issued a TIN are:

Section II - TIN Structure

1. **Individuals**

   A Resident Registration Number consists of 13 digits (XXXXXX-XXXXXXX) and is assigned based on the following criteria:

   ![TIN Structure Diagram]

   - (a) date of birth (YYMMDD)
   - (b) sex
(a) It is made up of an individual’s date of birth with 6 digits.

For example, a person born on January 2, 1985 has the first six digit such as 850102.

(b) It identifies the sex of individuals.

<table>
<thead>
<tr>
<th>Year of Birth</th>
<th>Koreans</th>
<th>Foreigners</th>
</tr>
</thead>
<tbody>
<tr>
<td>Male</td>
<td>1</td>
<td>3</td>
</tr>
<tr>
<td>Female</td>
<td>2</td>
<td>4</td>
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</tbody>
</table>

2. Entities

① A Business Registration Number consists of 10 digits.
- TIN structure : XXX-XX-XXXXX

② A Corporation Registration Number consists of 13 digits.
- TIN structure : XXXXXXX-XXXXXXXX.

Section III - Where to find TINs?

1. Overview

A Resident Registration Number of an individual can be verified from his or her resident registration card issued by the local government in his or her jurisdiction. The Business Registration Number of entities is given in its business registration certificate issued by the district tax office in its jurisdiction. The Corporation Registration Number can be found in the Certified Copy of the Corporate Registry.

2. Resident Registration Number

A Resident Registration Number is displayed on the front side of a Resident Registration Card issued by the Ministry of Interior.

< Resident Registration Card>
The passport number can be found in the first page of a passport issues by the Ministry of Foreign Affairs.

3. Business Registration Number

A Business Registration Number can be found on the front side of a Business Registration Certificate issued by the National Tax Service.
4. Corporation Registration Number

A Corporation Registration Number can be found on the upper left table of on the first page of Certified Copy of the Corporation Registry issued by the Court.

< Resident Registration Card>

<table>
<thead>
<tr>
<th>동기번호</th>
<th>동록번호</th>
<th>상 호</th>
<th>주소회사</th>
<th>본 점</th>
<th>세무보고지</th>
<th>증명서류</th>
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**Section IV - Websites for further information on TIN**

For further information, please visit:
- Resident Registration Number:
  
  https://www.mois.go.kr/frt/sub/a06/b06/IDCard/screen.do

- Business Registration Number


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

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