

<b>Jurisdiction's name:</b>	<b>Spain</b>		
<b>Information on Tax Identification Numbers</b>			
<b>Section I – TIN Description</b>			
Spain issues TINs, which are reported on official documents of identification.			
TIN in Spain is <b>unique</b> for tax and customs purposes and contains <b>nine characters, the last of them is a letter for control</b> (Natural persons) <b>or a control character (Non - natural persons)</b> .			
<p><b>Natural persons of Spanish nationality:</b> Generally, the TIN is the number on your National Identity Card, issued by the Ministry of Internal Affairs (General Directorate of Police). The Tax Administration will provide Spanish natural persons who are not obliged to possess a National Identity Card (DNI) with a Tax Identification Number (TIN) starting with an L (non-resident Spaniards) or a K (resident Spaniards under the age of 14 years), upon request.</p>			
<p><b>Natural persons without Spanish nationality:</b> Generally, their Tax Identification Number (TIN) is the Foreigners' Identification Number (NIE), likewise issued by the Ministry of Internal Affairs. Natural persons without Spanish nationality who do not possess a Foreigners' Identification Number (NIE) but need a Tax Identification Number (TIN) because they are going to engage in transactions involving Spanish taxation can obtain a Tax Identification Number starting with the letter M, that will have a transitory nature, until they obtain a Foreigners' Identification Number (NIE), where appropriate, also issued by the Tax Administration.</p>			
Concerning the <b>entities</b> , they are obliged to obtain a TIN, which is issued by the Tax Administration.			
<b>Additional information on the mandatory issuance of Tax Identification Numbers (TINs)</b>			
<b>Question 1 – Does your jurisdiction automatically issue TINs to <u>all</u> residents for tax purposes?</b>			
Individuals	Yes	Entities	Yes
<b>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.</b>			
<b>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.</b>			

<b>Section II – TIN Structure</b>		
<b>Format</b>	<b>Explanation</b>	<b>Comments</b>
<b>Natural Persons</b>		
- 99999999L	- 8 digits + 1 control letter	Spanish Natural Persons: DNI*
- L9999999L	- Letter L + 7 digits + 1 control letter	Non-resident Spaniards without DNI*
- K9999999L	- Letter K + 7 digits + 1 control letter	Resident Spaniards under 14 without DNI*
- X ó Y ó Z 9999999	- Letter X/Y/Z + 7 digits + 1 control letter	Foreigners with NIE**
- M9999999L	- Letter M + 7 digits + 1 control letter	Foreigners without NIE**
<b>Non-Natural Persons</b>		
-L99999999	- Initial Letter + 7 numbers + control character	<p>NON- natural persons</p> <p><i>The first letter reports:</i></p> <ul style="list-style-type: none"> <li>- on legal form, whether it is a Spanish entity (A, B, C, D, E, F, G, H, J, P, Q, S, U, V) or,</li> <li>- character foreign entity (N),</li> <li>- or permanent establishment of a non-resident in Spain (W)</li> </ul>

### Section III – Where to find TINs?

TINs are reported on the following official identity documents:

#### 1.1. Personal Identity Card

##### 1.1.1. Identity Card until 2006



##### 1.1.2. Electronic Identity Card

On March 2006 the electronic identity card has been introduced.



##### 1.1.3. Foreigners' Resident Card



**NIE (TIN)**

## 1.2. Tax Identification Card

The tax identification card is sent enclosed to a letter to those natural or non-natural persons who obtain a TIN. This card shows an electronic code in order to verify its authenticity logging in the National Tax Agency's (*Agencia Tributaria*) website.

 MINISTERIO DE ECONOMÍA Y HACIENDA	 Agencia Tributaria www.agencia tributaria.es
<b>TARJETA DE IDENTIFICACIÓN FISCAL</b>	
Número de Identificación Fiscal:	<b>M0200049H</b>
Apellidos y nombre: <b>PRUEBA DE ALTA DE EME</b>	
Código Electrónico: <b>77C7EB454B027240</b>	

## 1.3. New driving license

The new driving license is in force since November 2004. It has the size of a credit card (9 cm by 6 cm).



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

*Information on TIN:*

[http://www.agenciatributaria.es/AEAT.internet/Inicio\\_es\\_ES/La\\_Agencia\\_Tributaria/Campanas/Censos\\_NIF\\_y\\_domicilio\\_fiscal/Censos\\_NIF\\_y\\_domicilio\\_fiscal.shtml](http://www.agenciatributaria.es/AEAT.internet/Inicio_es_ES/La_Agencia_Tributaria/Campanas/Censos_NIF_y_domicilio_fiscal/Censos_NIF_y_domicilio_fiscal.shtml)

If the consultant has an electronic certificate recognized by the National Tax Administration can verify whether a third party's TIN is correct and registered, logging in the website [www.agenciatributaria.gob.es](http://www.agenciatributaria.gob.es)

If the TIN holder shows the Tax Identification Card issued by the Tax Agency, any person, even without an electronic certificate, can consult its authenticity logging in the electronic code of the card in the Tax Agency website, option: “*verification of authenticity of the tax identification card by means of an electronic code*”. If he/she has the letter of formal notice, logging in “*Comparison of documents by means of Safe Verification Code*”, that can be found at the bottom of the letter.

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

*Under consideration.*