

<b>Jurisdiction's name:</b>	Uruguay
Last update: 27/06/2025	

Information on Tax Identification Numbers
<p><b>Section I TIN Description</b></p> <p>The Single Register of Tax Payers Number (RUT for its acronym in Spanish) is the identification received by customers of the Tax Administration for tax purposes. (Physical or legal persons and other pluripersonal entities).</p> <p>The Tax Administration shall assign the RUT number according to:</p> <ul style="list-style-type: none"> <li>➤ Legal persons and other multi-personal entities: RUC/T. The RUT number is a number provided by the Tax Administration and is used in the case of legal entities and certain physical persons carrying out business activities or who have been assigned a RUT number (example: commercial activity, services, net worth).</li> <li>➤ IDCard: Identity Card for Physical Persons: a Card issued by the National Office of Civil Identification. This applies provided the Physical person does not have a RUT number in force.</li> <li>➤ NIE Foreigner's Identification Number for Foreign Physical Persons. This is a number provided by the Tax Authority (RUT Department) to those foreign physical persons who do not have an Identity Card in force, issued by the National Office of Civil Identification, neither a RUT number.</li> </ul> <p><b>Additional information on the mandatory issuance of Tax Identification Numbers (TINs)</b></p> <p><b>Question 1</b> Does your jurisdiction automatically issue TINs to all residents for tax purposes?</p> <p>Automatic issuance of TINs to all residents for tax purposes:</p> <p>Individual: yes</p> <p>Entities (as defined by the CRS): yes</p> <p>In relation to this previous answer we would like to draw your attention in following points: the Single Register of Tax Payers Number (RUT for its acronym in Spanish) is the identification received by customers of the Tax Administration for tax purposes. (Physical or legal persons and other pluripersonal entities).</p> <p>The Tax Administration shall assign the RUT number according to:</p> <p>Legal persons and other multi-personal entities: RUT. The RUT number is a number provided by</p>

the Tax Administration and is used in the case of legal entities and certain physical persons carrying out business activities or who have been assigned a RUT number (example: commercial activity, services, net worth).

IDCard: Identity Card for Physical Persons: a Card issued by the National Office of Civil Identification. This applies provided the Physical person does not have a RUT number in force.

**NIE Foreigner's Identification Number for Foreign Physical Persons.** This is a number provided by the Tax Authority (RUT Department) to those foreign physical persons who do not have an Identity Card in force, issued by the National Office of Civil Identification, neither a RUT number.

## Section II TIN Structure

### RUT NUMBER:

This number is formed by 12 digits, the first two indicate the registration number, the following six sequential digits indicate the company's number and the last 4 are always "001x" where x is the verifying digit.

Where:

- NNNNNNNNNN: is formed by eleven digits containing a unique number.
- D: is formed by one digit containing the verification digit for the full number.

### FOREIGNERS' IDENTIFICATION NUMBER N I E

This number is formed by 9 digits, with the following definition:

- 9NNNNNNNN: is formed by eight digits containing a unique number.
- D: is formed by one digit containing the verification digit for the full number. Identity Card


Number:

This number is granted by the DNIC (National Direction of Civil Identification), and is formed by 7 numbers, plus a verifying digit. For our RUT records, we register the number without any points or hyphens.

## Section III Where to find TINs?

Please list the official documents where the TIN can be found, such as the photo page of passports, social security cards, corporate documents, etc. Ideally, jurisdictions would provide scans of the documents on which they would highlight the place where the TIN can be found.

### RUT NUMBER:

<b>INFORMACIÓN GENERAL</b> <b>CONFIRMACIÓN DE DATOS</b> Empresas y otras entidades unipersonales o pluripersonales	<b>6361</b> Versión 00	 <b>DGI</b> DIRECCIÓN GENERAL IMPOSITIVA
--	---------------------------	---

Denominación		N° de RUT 219-0011
Tipo de Entidad		Residente Si
Fecha Constitución	N° Inscripción RNC 0	Fecha Inscripción RNC / /
Periodos de Actividad		
Fecha Inicio/Reinicio de actividades	Fecha de Cancelación de Actividades / /	

## FOREIGNERS' IDENTIFICATION NUMBER – N I E

CONSTANCIA INSCRIPCIÓN EN EL REGISTRO UNICO TRIBUTARIO Persona Física sin actividad empresarial		<b>6301</b> Versión 00
Nombres y Apellidos RA		Nro. de RUT 9-0011-5
Identificación	Unidad Administrativa de Gestión	Grupo NOCEDE
Vigencia y Fechas de Vigencia		
INSCRIPCIÓN	Fecha de vigencia	Precedencia PERSONA FISICA VINCULADA PRES Fecha de Presentación
IDENTIFICACIÓN	Fecha de vigencia	Precedencia PROCESO Fecha de Presentación

## IDENTITY CARD – TRADITIONAL FORMAT:



## ID NUMBER NEW FORMAT



### Section IV TIN information on the domestic website

Register of Physical Persons with IDCard or NIE:

<http://www.dgi.gub.uy/wdgi/page?2.inscripcion.preguntas-frecuentesampliacion,O,es,0,PAG;CONC;1017;8;D;que-documentacion-es-necesaria-para-inscribirse-comocontribuyente-de-irpf;6;PAG;>

Registration of legal entities with RUT, for example, associations with a partnership agreement:

<http://www.dgi.gub.uy/wdgi/page?2.inscripcion.preguntas-frecuentesampliacion,O,es,0,PAG;CONC;1017;8;D;como-debo-hacer-para-inscribir-sociedades-personales-concontrato-colectiva-s-r-l-en-comandita-simple-ltda-;11;PAG;>

### Section V Contact point for further information

Cr. Alejandro Grilli

[crs@dgi.gub.uy](mailto:crs@dgi.gub.uy)

Tel.: +598 2 1344 int. 6446 and;

Dr. Guillermo Nieves

[gnieves@dgi.gub.uy](mailto:gnieves@dgi.gub.uy)

Tel.: +598 2 401 74 63