

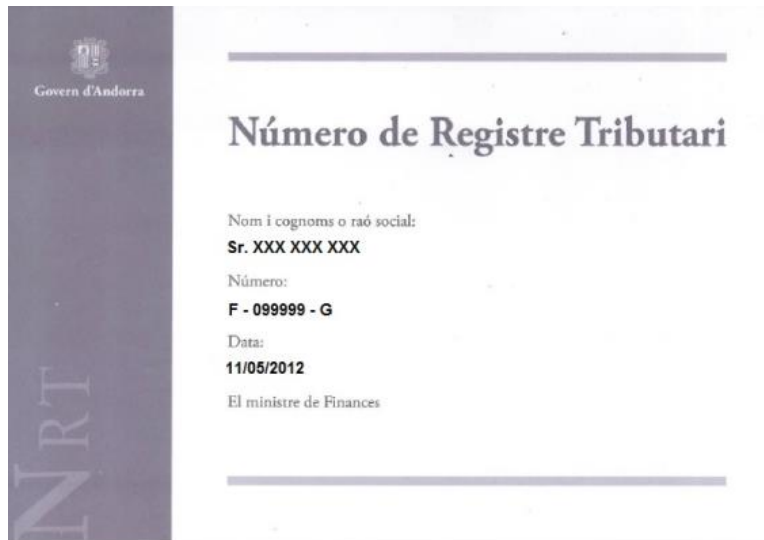
Jurisdiction's name:		ANDORRA	
Information on Tax Identification Numbers			
Section I – TIN Description			
<p>Pursuant to article 26(2)(b) of the Law 21/2014, of 16 October, on the basis of the tax system, taxable subjects shall obtain and use a <i>Número de Registre Tributari (NRT, Tax Register Number)</i> when carrying out transactions involving Andorran taxation. Article 13(1) of the Tax Management Regulations establishes that “<i>natural and legal persons and other taxable subjects, be they resident or non-resident, shall obtain a Tax Register Number (NRT) for their transactions involving Andorran taxation.</i>”</p> <p>For natural persons resident in Andorra, the NRT is the <i>Número d'Identificació Administrativa (Administrative Identification Number, NIA)</i>, preceded by the letter “F” (article 14 Regulations). The NIA is regulated by Law 8/2007, of 17 May, on the regulation of the Administrative Identification Number.</p> <p>For natural persons non-resident in Andorra, the NRT is the <i>Número d'Identificació Administrativa (Administrative Identification Number, NIA)</i> granted to them, preceded by the letter “E” (article 15 Regulations).</p> <p>For legal persons and entities without legal personality, the Tax Administration will assign a unique number, regardless the fact that they are resident or not in the Principality of Andorra. This number is invariable unless there is a change of legal form or nationality (article 16 Regulations).</p> <p>http://www.impostos.ad/images/stories/docs/NRT_Passama.pdf</p>			
Automatic issuance of TINs to all residents for tax purposes			
Individual:		yes¹	
If no, instances where individuals are not being automatically issued a TIN are:			
Entities (as defined by the CRS):		no²	
If no, instances where Entities are not being automatically issued a TIN are:			
Section II – TIN Structure			
Format	Explanation	Holder/Comments	Numbers
Natural persons			
F-123456-Z	F + 6 digits + 1 control letter	Resident <i>Número d'Identificació Administrativa (NIA)</i> preceded by a letter “F”.	From 0 to 699.999

¹ TIN number for individuals is issued automatically when they obtain the Administrative Identification Number (NIA), pursuant to article 14 of the Regulations on tax management, of 11 February 2015.

² TIN number for entities must be requested pursuant to article 17 of the Regulations on tax management, of 11 February 2015.

E-123456-Z	E + 6 digits + 1 control letter	Non-resident	From 800.000 to 999.999
Entities			
<i>Legal persons</i>			
A-123456-Z	A + 6 digits + 1 control letter	Limited company (<i>societat anònima</i>)	From 700.000 to 799.999
L-123456-Z	L + 6 digits + 1 control letter	Private limited company (<i>societat limitada</i>)	From 700.000 to 799.999
E-123456-Z	E + 6 digits + 1 control letter	Non-resident legal entities (including legal persons)	From 0 to 999.999
<i>Other entities</i>			
C-123456-Z	C + 6 digits + 1 control letter	Joint ownership arrangements (<i>comunitats de béns</i>)	From 0 to 999.999
D-123456-Z	D + 6 digits + 1 control letter	Public entities/bodies	
G-123456-Z	G + 6 digits + 1 control letter	Tax groups	
O-123456-Z	O + 6 digits + 1 control letter	Collective Investment Schemes	
P-123456-Z	P + 6 digits + 1 control letter	Associations/Foundations	
U-123456-Z	U + 6 digits + 1 control letter	Parapublic entities	
Section III – Where to find TINs?			

1. *Tax identification card* (issued by the Tax and Borders Department)



Section IV – TIN information on the domestic website

No further information available

<https://www.bopa.ad/bopa/027013/Documents/ga27013015.pdf>

http://www.impostos.ad/images/stories/docs/NRT_Passama.pdf

Section V – Contact point for further information

impostos@govern.ad