#### **Information on Tax Identification Numbers**

### Section I – TIN Description

In accordance with paragraph 7 of Article 84 of the Russian Federation Tax Code all Russian taxpayers whether individuals or businesses are assigned a unique Taxpayer Personal Identification Number known as INN (Russian analog for TIN).

The INN refers for all types of taxes in the Russian Federation.

Depending on circumstances for **individuals** INN may be **assigned** by the tax authority

- at the place of individual's permanent residence
- at the place of individual's temporary residence (in case individual has no permanent residence in Russia)
- at the place of individual's immovable property or vehicle (in case individual has no permanent or temporary residence in Russia)

For **Russian legal entities** INN is **assigned** by tax authority at the location of legal while registration of such legal entities.

For **foreign legal entities** conducting business activity in the territory of Russian Federation through a branch, representative office, division, bureau, office, company or any other separate business unit, INN is **assigned** by tax authority at the place of such business activity while registration of such separate business unit.

<b>Automatic issuance</b>	of TINs to	all residents:	for tax pur	poses:
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Individual: <u>yes</u> no

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

Entities (as defined by the CRS): yes no

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

### Section II - TIN Structure

INN has the following structure:

1) For businesses it is a ten-digit code

N	N	N	N	X	X	X	X	X	С

2) Foreign organizations are also assigned a ten-digit code

9	9	0	9	X	X	X	X	X	C

3) For individuals it is a twelve-digit code

N	N	N	N	X	X	X	X	X	X	C	C

The INN is generated as a digital code comprised of a sequence of digits which characterize:

1) NNNN (4 digits)

For Russian organizations and individuals – code of the tax authority which assigned the INN.

For foreign organizations – index defined by the Federal Tax Service.

## 2) XXXXX (XXXXXX)

For Russian organizations (individuals) – a sequence number of the person's entry in the territorial section of the Unified State Register of Taxpayers (USRT). It consists of 5 digits in case of organizations and 6 digits in case of individuals.

For foreign organizations – code of foreign organization according to the reference book "Foreign Companies Coding".

3) C (CC) – control number (1 digit for organization, 2 digits for individuals)

It is generated according to a unique algorithm set by the Federal Tax Service.

#### Section III – Where to find TINs?

INN can be found from the certificate of registration of an individual or business as a taxpayer.

**Note:** INN is not related to the passport number.

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

Link to information about INN on FTS of Russia web-portal:

http://www.nalog.ru/eng/exchinf/inn/

Link to FTS of Russia online service allowing to find out information on registration of legal entities and individual entrepreneurs (*currently available only in Russian*):

egrul.nalog.ru.

Link to FTS of Russia online service Find out an INN (TIN) (currently available only in Russian)

https://service.nalog.ru/inn.do.

# Section V - Contact point for further information

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