Jurisdiction’s name: Curaçao

Information on Tax Identification Numbers

Section I – TIN Description

A TIN (in Dutch called “persoonsnummer”) is allocated to a natural person or entity if the person or entity requests this at the Tax Department. For all types of taxes for which a person or entity may be classified as taxable, the same TIN is used.

Automatic issuance of TINs to all residents for tax purpose:

Individual: yes no

If no, instances where individual are not being automatically issued a TIN are:
- When child is born
- When child reaches a certain age.
- When person is not classified as taxable

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

The TIN is generated by the automated system after registering certain data of a tax payer and exists of 9 digits.
For natural persons the following information must be registered
- first name;
- last name;
- marital status;
- identification document;
- correspondence address;
- bank account;
- email address;
- phone number;
- type of business partner: private-resident or private-non-resident employment relationship;
- business relationship.
For legal persons the following information must be entered:
- trade name;
- legal name;
- industry code;
- date of establishment;
- legal form;
- type of business partner: commercial company or non-commercial company
- correspondence address
- bank account
- phone number

Section III – Where to find TINs?
TIN is only available for the tax payer upon request and is listed on tax returns, tax assessments, decisions of the tax inspector, notifications and embargos.

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

http://www.minfin.cw/en/

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

Department of Taxes  
Regentesselaan z/n  
Willemstad  
Curaçao  
Phone number: 5999 734 2652