

<b>Jurisdiction's name:</b>	ALBANIA
<b>Information on Tax Identification Numbers</b>	
<b>Section I – TIN Description</b>	
<p>The TIN for individuals (<b>NID</b>) is issued to Albanian citizens and foreign citizens of permanent residence within the Republic of Albania's territory, serving: 1. For the National Registry of Civil Status. 2. For the national identity document. 3. As a social security number to identify, register and claim benefits from social security, health insurance and other social protection programs. 4. For the National Register of Elections. 5. As a <b>Tax Identification Number</b>. 6. For the driving license. 7. For the needs of other state institutions, (justice, order, prosecution, education and the Property Registration Office).</p> <p>The TIN for taxpayers is issued by the National Business Center (NBC), an Albanian government body.</p> <p>Any business carrying its activity in the Republic of Albania must be provided with the Number of Identification as Taxable Person. Initial registration and any subsequent changes to the registration, are done by applying at the National Business Center (NBC). Initial registration of non-profit organizations, tax representatives and farmers are made at the Regional Tax Directorate of the respective district.</p>	
<b>Automatic issuance of TINs to all residents for tax purposes:</b>	
<b>Individual:</b>	<b>yes</b> <b>no</b>
If no, instances where individuals are not being automatically issued a TIN are:	
<b>Entities (as defined by the CRS):</b>	<b>yes</b> <b>no</b>
If no, instances where Entities are not being automatically issued a TIN are:	
<b>Section II – TIN Structure</b>	
<p>The <b>TIN</b> (issued to taxpayers – legal entities / persons exercising economic activity) appears like this: J12345678N.</p> <p>The first character is a capital letter, indicating the decade the TIN was issued (e.g. "J" for 1990 - 1999, "K" for 2000 - 2009, etc.)</p> <p>The 2<sup>nd</sup> character indicates the year (within the above-mentioned decade) the TIN was issued (e.g. 1 for 2011, 2 for 2012)</p> <p>3<sup>rd</sup> and 4<sup>th</sup> characters indicate the converted month of the year the TIN was issued, depending on district where the business was established for the first time (e.g. January for Tirana - 13, February for Tirana - 14, January for another district - 25, February for that district - 26, etc.)</p> <p>5<sup>th</sup> and 6<sup>th</sup> characters indicate the day of the month the TIN was issued (e.g. 01, 02, 03 etc.)</p> <p>Characters 7 to 9 indicate the issuing order of the TIN within the above-mentioned day and in a specific district, (e.g. 009 is the 9<sup>th</sup> TIN issued in Tirana district, 108 is the 8<sup>th</sup> TIN issued in another district, etc)</p> <p>10<sup>th</sup> character is a check digit (capital letter), calculated according to a formula that depends on the first 9 characters.</p> <p>The TIN for individuals (National ID number <b>NID</b>), is a unique number, consisting of ten characters (e.g. I05101999Q) with coded information and with the following structure:</p> <p>Characters 1 and 2: year of birth</p> <p>Characters 3 and 4: month of birth, gender</p> <p>Characters 5 and 6: day of birth</p>	

Characters 7 to 9: issuing order number, within the same date  
Character 10: check digit.

### Section III – Where to find TINs?



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

Information on TIN for taxpayers: <https://www.tatime.gov.al/eng/c/4/103/business-lifecycle>

Information on TIN for individuals: <https://www.tatime.gov.al/eng/c/3/12/21/individual>

TIN verification tool: not available.

### Section V – Contact point for further information

[info@tatime.gov.al](mailto:info@tatime.gov.al)