

Jurisdiction's name:	Aruba
Information on Tax Identification Numbers	
Section I – TIN Description	
<p>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.</p>	
Section II – TIN Structure	
<p>The TIN is generated by the automated system after registering certain data of a tax payer and exists of 8 digits.</p> <p>For natural persons the following information must be registered</p> <ul style="list-style-type: none"> • 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 <p>employment relationship; business relationship.</p> <p>For legal persons the following information must be entered:</p> <ul style="list-style-type: none"> • 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?	
<p>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.</p>	
Section IV – TIN information on the domestic website	
<p>On the website of the Department of taxes in Aruba.</p> <p>For natural persons: http://www.impuesto.aw/Particulier/Uwgegevens/Aanvragenpersoonsnummer/tabid/156/Default.aspx.</p> <p>For entities: http://www.impuesto.aw/Zakelijk/Ondernemerschap/Startendeondernemer/Waarmoetuwondernemingallemaalaanmelden/tabid/317/Default.aspx.</p>	

Section V – Contact point for further information

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