

**Information on Tax Identification Numbers**

**Section I – TIN Description**

In accordance with Article 13.2.5.3 of the Tax Code of the Republic of Azerbaijan taxpayer is any person who shall pay taxes from subjects of taxation determined in accordance with Tax Code.

The Ministry of Taxes of the Republic of Azerbaijan according to Article 34.6 of the Tax Code issues tax identification number (TIN), that is a unique number on the territory of the Republic of Azerbaijan, to each taxpayer for all taxes, including payments related to the transport of goods across the customs border of the Republic of Azerbaijan.

TIN is issued to all entities and natural persons that are engaged in entrepreneurial activities and (or) persons who should be registered as taxpayer according to legislation.

**Automatic issuance of TINs to all residents for tax purposes:**

**Individual:** **No**

TIN is not issued to natural persons who do not engage in entrepreneurial activities and (or) should not be registered as taxpayer according to legislation. If TIN can not be determined or not issued, all individuals has Personal Identification Number (PIN) which substitutes TIN for the purpose of identification.

**Entities:** **Yes**

**Section II – TIN Structure**

TIN is a ten-digit code, where the first two digits characterize code of territorial administrative unit, the following six digits characterize a serial number.

The software determines the ninth digit via special algorithm, and the legal status of a taxpayer by assigning number 1 for legal persons and number 2 for natural persons as the tenth digit.

The Personal Identification Number (PIN) is a single code consisting of a combination of letters and digits with seven symbols and never changed. It consists of the following 7 digits and letters, leaving the first digit of your national identity card or last 7 digits and letters passport on the right lower corner before < symbol.

**For individuals:**

**TIN Structure:**

1	5	2	5	8	5	5	8	5	2
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**PIN Structure:**

5	V	B	K	5	V	R
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**For legal persons:**

1	3	2	5	6	7	8	8	5	1
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**Section III – Where to find TINs?**

For legal persons:







