

Jurisdiction`s name	Republic of Korea
Last update	30, May, 2023

Information on Tax Identification Numbers

Section I - TIN Description

In Korea, two types of Tax Identification Number (TIN) are used for filing tax returns: a Resident Registration Number and a Business Registration Number.

1. Individuals :

A **Resident Registration Number**, which is issued by the Ministry of Interior to a Korean citizen residing in the country, should be used as his or her TIN when a corporation withholds taxes from its employee’s wages and salaries or an individual files tax returns for income, transfer, inheritance and/or gift.

For the purpose of CRS reporting, A **Passport Number** is also admitted as a TIN in the Passport issued by the Ministry of Foreign Affairs.

2. Entities :

Likewise, an entity starting a business should obtain a **Business Registration Number** from the head of a district tax office in its jurisdiction and use the number as its TIN for all tax returns, including corporate tax returns, that are filed.

In case of a legal person that has registered its foundation to the court, it is given a **Corporation Registration Number** managed by Court. Exceptionally, a Corporation Registration Number is also accepted as the TIN for an entity.

Automatic issuance of TINs to all residents for tax purposes :

1. Individual: yes no

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

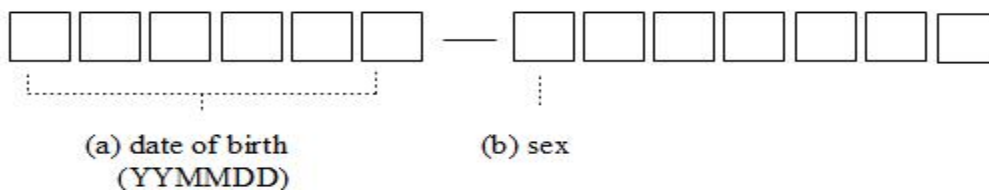
2. Entities(as defined by the CRS): yes no

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

Section II - TIN Structure

1. Individuals

A Resident Registration Number consists of 13 digits (XXXXXXXX-XXXXXXX) and is assigned based on the following criteria:



(a) It is made up of an individual's date of birth with 6 digits.

For example, a person born on January 2, 1985 has the first six digit such as 850102.

(b) It identifies the sex of individuals.

Year of Birth	Koreans		Foreigners	
	before 2000	after 2000	before 2000	after 2000
Male	1	3	5	7
Female	2	4	6	8

2. Entities

① A Business Registration Number consists of 10 digits.

- TIN structure : XXX-XX-XXXXX

② A Corporation Registration Number consists of 13 digits.

- TIN structure : XXXXXX-XXXXXXXX.

Section III - Where to find TINs?

1. Overview

A **Resident Registration Number** of an individual can be verified from his or her **resident registration card** issued by the local government in his or her jurisdiction. The **Business Registration Number** of entities is given in its **business registration certificate** issued by the district tax office in its jurisdiction. The **Corporation Registration Number** can be found in the **Certified Copy of the Corporate Registry**.

2. Resident Registration Number

A Resident Registration Number is displayed on the front side of a Resident Registration Card issued by the Ministry of Interior.


< Resident Registration Card >



4. Corporation Registration Number

A Corporation Registration Number can be found on the upper left table of on the first page of Certified Copy of the Corporation Registry issued by the Court.

< Resident Registration Card >

 **등기사항전부증명서(말소사항 포함)**

등기번호	
등록번호	000000-0000000
상 호	주식회사
본 점	서울특별시 은평구
공고방법	서울특별시내에서 발행하는 일간 아주경제신문에 게재한다.
1주의 금액	금 10,000 원
발행할 주식의 총수	10,000,000 주
발행주식의 총수와 그 종류 및 각각의 수	
발행주식의 총수	2,000 주
보통주식	2,000 주
자본금의 액	
금 20,000,000 원	
목적	
1. 의류, 가방, 안경, 안경테, 기타 잡화 수출입 및 도소매업 1. 각종 약세서리, 패션잡화 수출입 및 도소매 및 서비스업 1. 전자상거래 및 통신판매업	

Section IV - Websites for further information on TIN

For further information, please visit:

- Resident Registration Number:

<https://www.mois.go.kr/frt/sub/a06/b06/IDCard/screen.do>

- Business Registration Number

<http://www.nts.go.kr/nts/ad/nf/nltFormatApiList.do?mi=40178>

Section V - Contact point for further information

AEOI Manager Ms. Jiyeon Kang

Offshore Information Division,

International Tax Management

National Tax Service

Phone: +82 44 204 2940

E-mail : aeoi.nts@korea.kr