

Jurisdiction's name:	KUWAIT		
Information on Tax Identification Numbers			
Section I – TIN Description			
<p>Please provide here a narrative description of the criteria governing the issuance of the TIN (e.g. some jurisdictions may only issue TINs to individuals, or to individuals that are filing tax returns; other jurisdictions may also issue TINs to (a subset of) Entities). In addition, information about the TIN issuing bodies, as well as the taxes for which the TIN is used as means of identification (e.g. income tax, wage tax, withholding taxes, VAT, etc.). In case a jurisdiction issues separate TINs for different taxes (e.g. income taxes, VAT, etc.), please only provide information in relation to the TINs you would expect to be provided for identification purposes in the context of the CRS.</p> <p>Furthermore, jurisdictions may provide any useful information regarding the validity and frequency of renewal of TINs, as well as any recent changes made to the structure of their TINs.</p> <p>Any further information regarding TINs that jurisdictions deem useful for publication on the CRS Portal may also be added in this narrative section.</p>			
Additional information on the mandatory issuance of Tax Identification Numbers (TINs)			
Question 1 – Does your jurisdiction automatically issue TINs to <u>all</u> residents for tax purposes?			
Individuals	[No]	Entities	[Yes]
Question 2a – If you answered No to Question 1 with respect to individuals, describe those instances where individuals are not being automatically issued a TIN.			
<p>Response:</p> <p>For individuals, a TIN is not issued by the Tax Dept. but their Kuwaiti Civil ID number issued by the Public Authority for Civil Information (PACI) is used as their TIN upon their request.</p>			
Question 2b – If you answered No to Question 1 with respect to Entities (as defined by the CRS), describe those instances where Entities are not being automatically issued a TIN.			
<p>Response:</p> <p>Only entities that register with the Tax Dept. in Kuwait will be issued with a TIN by the Tax Dept.</p>			
Section II – TIN Structure			
<p>This section contains information on the alphanumeric structure of the TIN, the use of slashed, capital letter, hyphens, etc. In addition, please outline here the meaning given to the numbers and letters that make up the TIN (including for instance the use of check digits).</p> <p>Response:</p> <ul style="list-style-type: none"> • Individuals: Their 12-digit Civil ID numbers issued by the Public Authority for Civil Information (PACI) which contains the person's date of birth. • Privately-owned Entities: A 6-digit number issued by the Tax Dept. 			

Section III – Where to find TINs

Please list here the official documents where the TIN can be found, such as the photo page of passports, social security cards, corporate documents, etc. Ideally, jurisdictions would provide scans of the documents on which they would highlight the place where the TIN can be found.

Response:

- **Individuals:** Their Civil ID numbers can be found on the individual's Civil ID cards, and for Kuwaiti nationals, can also be found on the photo page of their passports. Also, it can also be found on Tax Certificates issued by the Tax Dept. for individuals.
- **Entities:** A 6-digit number issued by the Tax Dept. which can be found on Tax Certificates issued for entities.

Section IV – TIN information on the domestic website

Please provide here hyperlinks to their domestic website where further information on TINs can be found. In addition, please provide a link to an online TIN-verification tool, if available.

Response:

As stated above, the TIN used for individuals is their Civil ID numbers which has been provided by the Public Authority for Civil Information (PACI). Therefore, when an individual's TIN needs to be verified, the Ministry will contact PACI for the verification of the Civil ID number. As for TINs for entities which are issued by the Ministry, those are available internally in the Ministry only.

The only verification tool used in the Tax Dept. to verify Tax Residency Certificates (which contain Civil ID numbers for individuals as TINs and also the TINs for entities) is the scanning option in the Ministry of Finance's app which can be used to scan the QR codes on electronically-issued Tax Residency Certificates to verify the whole certificate's authenticity. The app can be downloaded from the App Store for iOS devices and from the Google Play Store for Android devices.

- iOS App Store Link:
<https://apps.apple.com/kw/app/%D9%88%D8%B2%D8%A7%D8%B1%D8%A9-%D8%A7%D9%84%D9%85%D8%A7%D9%84%D9%8A%D8%A9/id527043833>
- Google Play Store Link:
https://play.google.com/store/apps/details?id=kw.gov.mof.mofservices&hl=en_IN

Section V – Contact point for further information

Please provide here the contact details of the competent service authority, which can be contacted in case of further questions on TINs.

- Osama Al Qassar – Director of Tax Liability and Planning Department and Acting Assistant Undersecretary for Financial and Tax Affairs – oqassar@mof.gov.kw
- Suhail Al Zanki – Controller of International Treaties – suzanki@mof.gov.kw
- Hanan Jawli – Head of Section of Tax Treaties – hjawli@mof.gov.kw