

<b>Jurisdiction's name:</b>	<b>Uruguay</b>
<b>Last update: 29.09.2017</b>	

<b>Information on Tax Identification Numbers</b>
<b>Section I – TIN Description</b>
<p><b>The Single Register of Tax Payers Number (RUT for its acronym in Spanish) is the identification received by customers of the Tax Administration for tax purposes. (Physical or legal persons and other pluripersonal entities).</b></p> <p>The Tax Administration shall assign the RUT number according to:</p> <ul style="list-style-type: none"> <li>➤ <b>Legal persons and other multi-personal entities: RUC/T.</b> The RUT number is a number provided by the Tax Administration and is used in the case of legal entities and certain physical persons carrying out business activities or who have been assigned a RUT number (example: commercial activity, services, net worth).</li> <li>➤ <b>IDCard: Identity Card for Physical Persons:</b> a Card issued by the National Office of Civil Identification. This applies provided the Physical person does not have a RUT number in force.</li> <li>➤ <b>NIE Foreigner's Identification Number for Foreign Physical Persons.</b> This is a number provided by the Tax Authority (RUT Department) to those foreign physical persons who do not have an Identity Card in force, issued by the National Office of Civil Identification, neither a RUT number.</li> </ul> <p><b>Additional information on the mandatory issuance of Tax Identification Numbers (TINs)</b></p> <p><b>Question 1 – Does your jurisdiction automatically issue TINs to all residents for tax purposes?</b></p> <p>Automatic issuance of TINs to all residents for tax purposes:</p> <p>Individual: <b>yes</b></p> <p>Entities (as defined by the CRS): <b>yes</b></p> <p>In relation to this previous answer we would like to driving your attention in following points: the Single Register of Tax Payers Number (RUT for its acronym in Spanish) is the identification received by customers of the Tax Administration for tax purposes. (Physical or legal persons and other pluripersonal entities).</p> <p>The Tax Administration shall assign the RUT number according to:</p> <p><b>Legal persons and other multi-personal entities: RUT.</b> The RUT number is a number provided by</p>

the Tax Administration and is used in the case of legal entities and certain physical persons carrying out business activities or who have been assigned a RUT number (example: commercial activity, services, net worth).

**IDCard: Identity Card for Physical Persons:** a Card issued by the National Office of Civil Identification. This applies provided the Physical person does not have a RUT number in force.

**NIE Foreigner's Identification Number for Foreign Physical Persons.** This is a number provided by the Tax Authority (RUT Department) to those foreign physical persons who do not have an Identity Card in force, issued by the National Office of Civil Identification, neither a RUT number.

## **Section II – TIN Structure**

### **RUT NUMBER:**

This number is formed by 12 digits, the first two indicate the registration number, the following six sequential digits indicate the company's number and the last 4 are always "001x" where x is the verifying digit.

Where:

- **NNNNNNNNNN**: is formed by eleven digits containing a unique number.
- **D**: is formed by one digit containing the verification digit for the full number.

### **FOREIGNERS' IDENTIFICATION NUMBER – N I E**

This number is formed by 9 digits, with the following definition:

- **9NNNNNNN**: is formed by eight digits containing a unique number.
- **D**: is formed by one digit containing the verification digit for the full number.


### **Identity Card Number:**

This number is granted by the DNIC (National Direction of Civil Identification), and is formed by 7 numbers, plus a verifying digit. For our RUT records, we register the number without any points or hyphens.

## **Section III – Where to find TINs?**

Please list 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.

### **RUT NUMBER:**

INFORMACIÓN GENERAL	<b>6361</b>	 DIRECCIÓN GENERAL IMPOSITIVA
CONFIRMACIÓN DE DATOS Empresas y otras entidades unipersonales o pluripersonales		

Versión 00

Denominación		N° de RUT 215-0000000011
Tipo de Entidad		Residente Si
Fecha Constitución	N° Inscripción RNC 0	Fecha Inscripción RNC / /
Periodos de Actividad		
Fecha Inicio/Reinicio de actividades	Fecha de Cancelación de Actividades / /	

**FOREIGNERS' IDENTIFICATION NUMBER – N I E**

CONSTANCIA  
INSCRIPCIÓN EN EL REGISTRO ÚNICO TRIBUTARIO  
Persona Física sin actividad empresarial

**6301**

Versión 00

Nombres y Nombres RA		Nro. de RUT 9-000000005
Identificación	Unidad Administrativa de Gestión	Grupo NOCEDE
Origen y Fechas de Vigencia		
ORIGEN	Fecha de vigencia	Procedencia PERSONA FISICA VINCULADA PRES
IDENTIFICACION	Fecha de vigencia	Procedencia PROCESO

**IDENTITY CARD – TRADITIONAL FORMAT:**



### **ID NUMBER - NEW FORMAT**



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

Register of Physical Persons with IDCard or NIE:

<http://www.dgi.gub.uy/wdgi/page?2,inscripcion,preguntas-frecuentes-ampliacion,O.es,0,PAG;CONC;1017;8;D;que-documentacion-es-necesaria-para-inscribirse-como-contribuyente-de-irpf;6;PAG;>

Registration of legal entities with RUT, for example, associations with a partnership agreement:

<http://www.dgi.gub.uy/wdgi/page?2,inscripcion,preguntas-frecuentes-ampliacion,O.es,0,PAG;CONC;1017;8;D;como-debo-hacer-para-inscribir-sociedades-personales-con-contrato-colectiva-s-r-l-en-comandita-simple-ltda-;11;PAG;>

### **Section V – Contact point for further information**

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