



TAX IDENTIFICATION NUMBERS (TINs)
Country Sheet: Spain (ES)

1. TIN structure

<i>Format</i>	<i>Explanation</i>	<i>Comments</i>
- 99999999L	- 8 digits + 1 letter	Spanish Natural Persons: DNI*
- L9999999L	- L + 7 digits + 1 letter	Non-resident Spaniards without DNI*
- K9999999L	- K + 7 digits + 1 letter	Resident Spaniards under 14 without DNI*
- X ó Y ó Z 9999999	- X/Y/Z + 7 digits + 1 letter	Foreigners with NIE**
- M9999999L	- M + 7 digits + 1 letter	Foreigners without NIE**

* DNI = Documento Nacional de Identidad (*National Identity Card*)

** NIE = Número de Identificación de Extranjero (*Foreigners' Identification Number*)

2. TIN description

TIN for natural persons in Spain is **unique** for tax and customs purposes and contains **nine characters, the last of them is a letter for control.**

- **Natural persons of Spanish nationality:** Generally, the TIN is the number on your National Identity Card, issued by the Ministry of Internal Affairs (General Directorate of Police). The Tax Administration will provide Spanish natural persons who are not obliged to possess a National Identity Card (DNI) with a Tax Identification Number (TIN) starting with an L (non-resident Spaniards) or a K (resident Spaniards under the age of 14 years), upon request.
- **Natural persons without Spanish nationality:** Generally, their Tax Identification Number (TIN) is the Foreigners' Identification Number (NIE), likewise issued by the Ministry of Internal Affairs. Natural persons without Spanish nationality who do not possess a Foreigners' Identification Number (NIE) but need a Tax Identification Number (TIN) because they are going to engage in transactions involving Spanish taxation can obtain a Tax Identification Number starting with the letter M, that will have a transitory nature, until they obtain a Foreigners' Identification Number (NIE), where appropriate, also issued by the Tax Administration.

3. Where to find TINs?

TINs are reported on the following official identity documents:

3.1. Personal identity card

3.1.1. Regular identity card until 2006



Personal name
 First family name
 Second family name

DNI (TIN)

3.1.2. Electronic identity card

On March 2006 the electronic identity card has been introduced.



First family name
 Second family name
 Personal name

Date of birth

DNI (TIN)

3.1.3. Foreigners' Resident Card



DNI (TIN)

3.2. New driving license

The new driving license is in use since November 2004. It has the size of a credit card (9 cm by 6 cm).



First family name
Second family name
Personal name
Date and country of birth

Personal Identification
Number (TIN)

3.3. Tax Identification Card

The tax identification card is sent enclosed to a letter to those natural persons who obtain a TIN. This card shows an electronic code in order to verify its authenticity logging in the National Tax Agency's (*Agencia Tributaria*) website.



Besides, this card is sent enclosed to a letter of formal notice; there is a Safe Verification Code at the bottom of the letter in order to be able to verify its authenticity, logging in the National Tax Agency’s (*Agencia Tributaria*) website.

Example of the bottom of a letter of formal notice:

“Verifiable authenticity using the **Safe Verification Code JKM7T8BDDSBSTNAX** at www.agenciatributaria.gob.es”.

3.4. Social Security Card

The card issued by the Public Health Service (*Instituto Nacional de Gestión Sanitaria – INGESA*) shows -besides the Social Security personal identification code and membership code- the holder’s DNI number, that is in addition his/her TIN.



4. TIN national website

Information on TIN:	<p>www.agenciatributaria.es</p> <p>http://www.agenciatributaria.es/AEAT.internet/Inicio_es_ES/La_Agencia_Tributaria/Campanas/Censos_NIF_y_domicilio_fiscal/Censos_NIF_y_domicilio_fiscal.shtml</p>
TIN online check:	<p>If the concerned person has an electronic certificate recognized by the National Tax Administration he/she can verify whether a third party’s TIN is correct and registered, logging in the website www.agenciatributaria.gob.es</p> <p>If the TIN holder shows the Tax Identification Card issued by the Tax Agency, any person, even without an electronic certificate, can consult its authenticity logging in the electronic code of the card in the Tax Agency website, option: “<i>verification of authenticity of the tax identification card by means of an electronic code</i>”. If he/she has the letter of formal notice, logging in “<i>Comparison of documents by means of Safe Verification Code</i>”, that can be found at the bottom of the letter.</p>

5. TIN national contact point

Contact:	Not available
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6. Legal notice

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