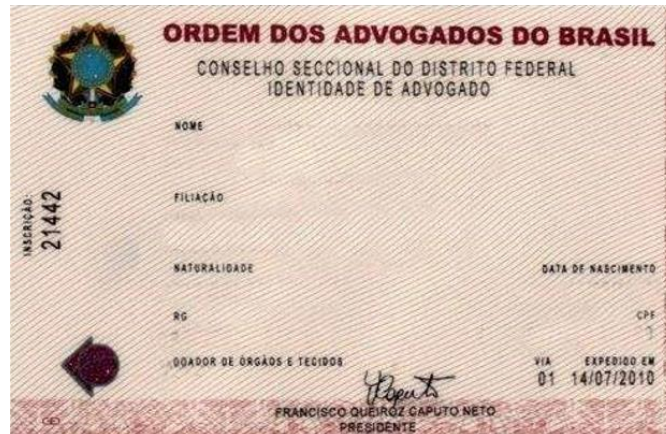


Jurisdiction's name:	Brazil		
Information on Tax Identification Numbers			
Section I – TIN Description			
<p>The Secretariat of the Federal Revenue of Brazil (RFB) assigns a unique number to each person enrolled in its registries. The TIN structure depends on the type of taxpayer (individual or legal person).</p> <ol style="list-style-type: none"> 1. For individuals: The “Cadastro de Pessoas Físicas – CPF” is a number attributed to both national and resident taxpayers (Administrative Act – IN 1.548/15) 2. For legal persons: The “Cadastro Nacional da Pessoa Jurídica – CNPJ” is an identification number issued to entities (including companies, partnerships and foundations) of relevance for the tax administration. (Administrative Act – IN RFB 2.119/22) <p>In general, non-residents either natural or legal persons who own certain assets in Brazil, such as real estate, vehicles, participation in a company or partnership, bank accounts, or investments, are required to register at the CPF or CNPJ.</p> <p>The registration process is available both online and directly at one of the partner institutions. Inscrever-se no CPF (www.gov.br)</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	Yes	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.			
Response:			
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.			
Response:			
Section II – TIN Structure			
<p>The TIN structure varies depending on the type of taxpayer.</p> <p>For individuals, it consists of 11 digits (the 2 last numbers are the result of an arithmetic operation on the 9 previous ones) and for legal persons, it consists of 14 digits formatted as XX.XXX.XXX/XXXX-XX (the first 8 digits identify the company, the 4 digits after the slash identify the branch or subsidiary and the last 2 are the result of an arithmetic operation on the previous ones).</p>			
Section III – Where to find TINs			
CPF:			

Professional Identity Cards (i.e. Bar Association):



Section IV – TIN information on the domestic website

For further information:

CPF:

[Cidadão — Receita Federal \(www.gov.br\)](http://www.gov.br)

CNPJ:

<https://www.gov.br/receitafederal/pt-br/servicos/cadastro/cnpj>

Section V – Contact point for further information

https://www.gov.br/receitafederal/pt-br/canais_atendimento