

Jurisdiction's name:	Argentina
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Information on Tax Identification Numbers

Section I – TIN Description

The Federal Administration of Public Revenue assigns a unique number (*C.U.I.T - Clave Única de Identificación Tributaria*) to each taxpayer enrolled.

The registration process differs between individual or legal persons.

The **individual** is registered at the agency corresponding to its fiscal domicile (in which the economic activity is performed) and provides the necessary information and documents to prove its identity (birth date, ID N°) and domicile (certificate by a notary public, title deed or rental agreement, bank account or credit card statement, municipal permit, among others).

In the case of **legal persons**, the request for registration must be done electronically, providing the identifying information about the partnership (registered name, legal domicile and any other related data), information about the members (authorities, equity shares, partners and shareholders), and any other information related to the activity performed, taxes and fiscal domicile.

The representative will appear in person at the AFIP premises in order to provide all the necessary documentation to prove the existence of the legal person, which will vary according to the legal nature (partnership business, trust, permanent establishment, etc.)

After having verified the documents submitted and accepted the registration, the AFIP will provide the CUIT assigned to said legal person.

Additional information on the mandatory issuance of Tax Identification Numbers (TINs)

Question 1 – Does your jurisdiction automatically issue TINs to all residents for tax purposes?

Individuals	Yes	Entities	Yes
	No		No

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.

CDI - Identification Code

The Identification Code - CDI - represents a numeric code that the AFIP issues to individuals who are not required to have a CUIT or CUIL (see below) due to the fact that there is no tax or social security reason to have one but otherwise is required to be identified for certain procedures.

CUIT - Single Tax Identification Code

Any individual that initiates an economic activity must register with various government agencies, including the AFIP. Upon registration, a CUIT is granted by AFIP; thus, he/she

acquires a tax identity vis a vis third parties, and is therefore entitled to develop its activities on a legal basis.

CUIL

The Unified Labor Identification Code (CUIL) is required for Social Security benefit's purposes. The CUIL is granted automatically and simultaneously with the ID.

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.

CDI - Identification Code

The Identification Code - CDI - represents a numeric code that the AFIP issues to entities not required to have a CUIT due to the fact that there is no tax reason to have one but otherwise is required to be identified for certain procedures.

CUIT - Single Tax Identification Code

Entities that initiate an economic activity must register with various government agencies, including the AFIP. Upon registration, a CUIT is granted by AFIP; thus, they acquire a tax identity vis a vis third parties and are therefore entitled to develop its activities on a legal basis.

Section II – TIN Structure

The CUIT consists of 11 digits:

- the first 2 digits indicate the type of person: 20 for men; 27 for women; 23, 24, 25 or 26 for both (in case there is an identical CUIT), and 30 or 33 for legal persons.
- The next 8 digits are: in the case of individuals, the ID (DNI) number; and in case of legal persons, it is assigned by the AFIP.
- The last digit is randomly assigned.

Section III – Where to find TINs?

Once the CUIT has been assigned, persons become part of the taxpayers' register of the Federal Administration.

Any person may enter the AFIP's website and see the Proofs of Registration (General Regime) or Registration of *Monotributo* (Simplified Tax Regime for Small Taxpayers) of any of the registered taxpayers, thus having access to the information regarding their tax status.

Acknowledgement of registration (model)

AFIP
ADMINISTRACION FEDERAL DE INGRESOS PUBLICOS
CONSTANCIA DE INSCRIPCION

CUIL:
Apellido y Nombre, Denominación o Razon Social

IMPUESTO/REGIMEN REGISTRADO Y FECHA DE ALTA

Impuesto / Régimen: mm/aaaa

Identificación
Inscripción secundaria: Fecha de inicio: dd/mm/aaaa
Merece como cambio comercial

Domicilio Fiscal

Calle, Número, Piso, Departamento, Localidad,
Código Postal, Provincia

Dependencia donde se encuentra inscripto

Dependencia
Calle, Número, Piso, Departamento, Localidad,
Código Postal, Provincia

Valores de validez contable: dd/mm/aaaa a dd/mm/aaaa

Handbook:

<http://www.afip.gov.ar/genericos/guiaDeTramites/guia/documentos/PasoAPasoConstanciasporInternet.pdf>

Section IV – TIN information on the domestic website

For Further information:

http://www.afip.gov.ar/genericos/guiaDeTramites/consulta_show.aspx?id=1699

http://www.afip.gov.ar/genericos/guiaDeTramites/consulta_show.aspx?id=809

<https://seti.afip.gov.ar/padron-puc-constancia-internet/ConsultaConstanciaAction.do>

Section V – Contact point for further information

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