

# Brazil

## Information on Tax Identification Numbers

### Section I – TIN Description

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).

1. For individuals:

The “*Cadastro de Pessoas Físicas – CPF*” is a number attributed to both national and resident taxpayers (Administrative Act – IN RFB nº 1.042/10).

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 nº 1.470/14).

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.

The registration process is available both online and directly at one of the partner institutions.

<https://www.receita.fazenda.gov.br/Aplicacoes/ssl/ATCTA/CPF/InscricaoPublica/inscricao.asp>

<http://www.receita.fazenda.gov.br/pessoafisica/cpf/CPFEntPublicConven.htm>

### 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**

### Section II – TIN Structure

The TIN structure varies depending on the type of taxpayer.

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 eight digits identify the company, the four digits after the slash identify the branch or subsidiary and the last 2 are the result of an arithmetic operation on the previous ones).

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## Section III – Where to find TINs?

CPF:



ID Card:



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## Driver License:

**REPUBLICA FEDERATIVA DO BRASIL**  
**MINISTÉRIO DAS CIDADES**  
**DEPARTAMENTO NACIONAL DE TRÁNSITO**  
**CARTEIRA NACIONAL DE HABILITAÇÃO**

NOME: NONO NONONO NONONONONO NONONONONO NONONONONON

DOC. IDENTIDADE / ORG. EMISSOR / UF: 0000000000000000 SSP UF

CPF: 000.000.000-00 DATA NASCIMENTO: 01/01/1900

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l'A;tPAI:PAIJ?AIPla:PAil'.A-i'''  
MAEMAEHAEHAE IOD'•I''P£.  
MAEHAE MAEM!IB MUMAsK

PERMISSÃO: PERMISSÃO ACC: [X] CAT. HAB: B

Nº REGISTRO: 2222222222 VALIDADE: 01/01/1900 1ª HABILITAÇÃO: 01/01/1900

VÁLIDA EM TODO O TERRITÓRIO NACIONAL 0000000000

012345678S01234567-8 9012345678'901234567890123  
XXXXXXXXXXXXXXXXDXXXXI0OCXXXXXXXXXJ(JJ(JJ{l(XX:XXXXXXXXX  
XXX XX XXXXXXXXXXXXXXXXXXXXxXXXXI CXXX XX XxXXXX  
01235.618901234.6:78J01234578901234567.890.12'3  
XXXXxXX)(XXXXXX-XXXXXJP.▷SC:X\*Xxx)(XXXXXXXXXXXXX)(X  
s6789or2J4567a9o123  
0123456789012345678901234 678'9012345 61 890123  
01234567890123456789012345

ASSINATURA DO PORTADOR: *Nome nome*

LOCAL: CIDADE, UF DATA EMISSÃO: 06/06/2005

ASSINATURA DO EMISSOR: *Marco Santos* 2222222222  
UF111111111

**DETRAN UF (NOME P/ EXTENSO)**  
**DEPARTAMENTO NACIONAL DE TRÁNSITO**

PROIBIDO PLASTIFICAR 0000000000

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



## Section IV – TIN information on the domestic website

For further information:

CPF:

<http://www.receita.fazenda.gov.br/PessoaFisica/CPF/CadastroPf.htm>

CNPJ:

<http://www.receita.fazenda.gov.br/PessoaJuridica/CNPJ/ConsulSitCadastralCNPJ.htm>

## Section V – Contact point for further information

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