

SAINT LUCIA TIN (TAX IDENTIFICATION NUMBER)

The TIN for Saint Lucia is a unique numeric code which contains **6 digits**. Some of which may be leading zeros. (We do not usually take the leading zeros into account however.)

In addition to the **6 digits which form the main TIN** two other digits may follow. These would indicate the tax type.

A TIN is issued to entities upon application. The codes are generated by the system, in sequential order, and once issued, the code is used by a person for all tax types. The TIN is concatenated with the two digits of the tax type ID to create a tax account number for each person. For example, if a corporation has a TIN 1234 or (001234), then corporation's VAT account number would be **00123427** while the corporate tax account number would be **00123402**. (The digits in green represent the tax type. The main TIN is however 1234 or 001234).

A TIN would only change if the circumstances of a business change. For example, if the business moves from being a sole proprietorship to being a corporation, a new TIN would be issued. The TINs issued to individuals do not change.