

Buyer TIN on Export Invoices

Introduction

A Tax Identification Number (TIN) is an identifier used in many countries to uniquely identify each taxpayer.

Every time when a taxpayer issues a **B2B fiscal invoice**, it **must contain a valid Buyer TIN** which uniquely identifies the buyer of sold goods/services.

However, when issuing a B2B fiscal invoice for exported goods/services (i.e. when goods/services are sold to a buyer from a foreign country), the cashier **must enter a Buyer TIN which starts with an official country code prefix**.

NOTE:
This rule might not apply in every tax jurisdictions. Make sure you become familiarized with each jurisdiction's legal requirements.

How to format TIN

Country code prefix is an **ISO 3166-1 alpha-2 (2 letters) country code**. It identifies the buyer's country of origin.

The complete and up to date list is available on <https://www.iso.org/iso-3166-country-codes.html>

The rest of the TIN is composed of numeric digits in most countries, but in some countries, it may contain letters.

When issuing a B2B invoice that is not for exporting goods/services, the country code prefix can be included in the Buyer TIN, but it is not mandatory.

Examples - Valid formatting

- RS123456789
- RS-123456789
- RS-12345-6789
- RS 123456789

Example of the printed B2B invoice

```
===== FISCAL INVOICE =====  
TIN:                               980361508  
Company:                            Compete Enterprises Inc  
Store:                               Compete Enterprises Inc  
Address:                             50 Via Del Sol  
District:                             Ba
```

Cashier TIN:
Buyer TIN: RS1234567890
Buyers Cost Center: 1256KSR
POS Time: 14/07/2021 08:53:56
-----NORMAL SALE-----

Items

```
=====
Name      Price      Qty.      Total
Komp 12e (A)
          1200.00      1         1200.00
-----
```

Total Purchase: 1200.00
Payment Method: Cash

```
=====
Label      Name      Rate      Tax
A           VAT      9.00%     99.08
-----
```

Total Tax: 99.08

```
=====
SDC Time: 14/07/2021 08:53:58
SDC Invoice No: HQBK79BT-F6MYL8UM-2
Invoice Counter: 2/2NS
=====
```

[QR Code]

===== END OF FISCAL INVOICE =====

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