Buyer TIN on Export Invoices

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**.

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

> **NOTE:**
> ISO 3166-1 alpha-2 codes are two-letter country codes defined in ISO 3166-1, part of the ISO 3166 standard published by the International Organization for Standardization (ISO).

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

Buyer TIN on Export Invoices - Image of a buyer TIN number on a fiscal invoice

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.