XXIX CONGRESO HEMISFÉRICO

“ANALISIS DE LA EFECTIVIDAD DE LOS PROGRAMAS FATCA , CRS Y QI EN LA LUCHA CONTRA LA EVASIÓN FISCAL, DESDE LA OPTICA DEL SUPERVISOR Y DEL SUJETO OBLIGADO”

Martin Barciela
Dirección General de Ingresos
13 de agosto de 2025

Contenido

Automatic Exchange Portal

Online support for the implementation of automatic exchange of information in tax matters

RULES GOVERNING TAX RESIDENCE

This section provides an overview of the tax residency rules applicable in jurisdictions that are committed to automatically exchanging information under the CRS, as provided to the OECD Secretariat by those jurisdictions. Tax residence is determined under the domestic tax laws of each jurisdiction. There might be situations where a person qualifies as a tax resident under the tax residence rules of more than one jurisdiction, and therefore is a tax resident in more than one jurisdiction. For the purposes of the CRS, Financial Institutions must ensure that Account Holders (or Controlling Persons) disclose all tax residences in the required self-certification. For the purposes of the CRS, the Account Holder (or Controlling Person) must disclose all its tax residences in the required self-certification. Kindly note that the mere right to reside in a given jurisdiction (on permanent or temporary basis) or the fact of holding citizenship of a given jurisdiction does not automatically mean that a person shall be considered a tax resident in such a jurisdiction or that, upon obtaining residency or citizenship, the tax residency is extinguished in the former jurisdiction(s) of tax residence."

GOBIERNO NACIONAL
CON PASO FIRME

MINISTERIO DE ECONOMÍA Y FINANZAS
DIRECCIÓN GENERAL DE INGRESOS

JURISDICTION-SPECIFIC GUIDANCE

Latest update: 6 November 2023 (*Click here for breakdown of updates*)

- Albania
- Andorra
- Anguilla
- Antigua and Barbuda*
- Argentina
- Aruba
- Australia
- Austria
- Azerbaijan
- Bahamas*
- Bahrain*
- Barbados*
- Belgium
- Belize
- Bermuda
- Czechia
- Denmark
- Dominica*
- Ecuador
- Estonia
- Faroe Islands
- Finland
- France (EN/FR)
- Georgia
- Germany
- Ghana
- Gibraltar
- Greece
- Greenland
- Grenada*
- Kenya
- Korea
- Kuwait
- Latvia
- Lebanon
- Liechtenstein
- Lithuania
- Luxembourg
- Macau (China)
- Malaysia
- Maldives
- Malta*
- Marshall Islands
- Mauritius
- Mexico
- Portugal
- Qatar
- Romania
- Russian Federation
- Saint Lucia*
- Saint Kitts and Nevis*
- Saint Vincent and the Grenadines
- Samoa
- San Marino
- Saudi Arabia
- Seychelles*
- Singapore
- Sint Maarten
- Slovak Republic
- Slovenia

OECD
BETTER POLICIES FOR BETTER LIVES

GLOBAL FORUM ON TRANSPARENCY AND EXCHANGE OF INFORMATION FOR TAX PURPOSES

Follow us

Automatic Exchange Portal

Online support for the implementation of automatic exchange of information in tax matters

Residence/Citizenship by investment schemes

While residence and citizenship by investment (CBI/RBI) schemes allow individuals to obtain citizenship or residence rights through local investments or against a flat fee for perfectly legitimate reasons, they can also be potentially misused to hide their assets offshore by escaping reporting under the OECD/G20 Common Reporting Standard (CRS). In particular, Identity Cards and other documentation obtained through CBI/RBI schemes can potentially be misused or abused to misrepresent an individual's jurisdiction(s) of tax residence and to endanger the proper operation of the CRS due diligence procedures.

Potentially high-risk CBI/RBI schemes are those that give access to a low personal income tax rate on offshore financial assets and do not require an individual to spend a significant amount of time in the location offering the scheme.

Financial Institutions are required to take the outcome of the OECD's analysis of high-risk CBI/RBI schemes into account when performing their CRS due diligence obligations. (Further detail is available in our *Frequently Asked Questions* section below).

Jurisdiction	Name of CBI/RBI scheme
Antigua and Barbuda	Antigua and Barbuda Citizenship by Investment
Antigua and Barbuda	Permanent Residence Certificate
Bahamas	Bahamas Economic Permanent Residency
Bahrain	Bahrain Residence by Investment
Barbados	Special Entry and Residence Permit
Cyprus	Citizenship by Investment: Scheme for Naturalisation of Investors in Cyprus by Exception
Cyprus	Residence by Investment
Dominica	Citizenship by Investment
Grenada	Grenada Citizenship by Investment
Malta	Malta Individual Investor Programme
Malta	Malta Residence and Visa Programme
Saint Kitts and Nevis	Citizenship by Investment
Saint Lucia	Citizenship by Investment Saint Lucia
Seychelles	Type 1 Investor Visa
Turks and Caicos Islands	Permanent Residence Certificate via Undertaking and Investment in a Home
Turks and Caicos Islands	Permanent Residence Certificate via Investment in a Designated Public Sector Project
Turks and Caicos Islands	Permanent Residence Certificate via Investment in a Home or Business
United Arab Emirates	UAE Residence by Investment
Vanuatu	Development Support Programme
Vanuatu	Self-Funded Visa

Jurisdiction	Name of the CBI/RBI Scheme	Residence documentation
Panama	Reforestation Investor Permit	Panamanian ID cards with reference code "PRP-FOR"
Panama	Economic Solvency Permit	Panamanian ID cards with reference code "PRP-SEP"
Panama	Friendly Nations Permit	Panamanian ID cards with reference code "PRP-PA"

What should Financial Institutions do?

Under Section VII of the CRS, a Financial Institution may not rely on a self-certification or Documentary Evidence if the Financial Institution knows or has reason to know, that the self-certification or Documentary Evidence is incorrect or unreliable. The same applies with respect to Pre-existing High-Value Accounts where a relationship manager has actual knowledge that the self-certification or Documentary Evidence is incorrect or unreliable.

In making the determination whether a Financial Institution has reason to know that a self-certification or Documentary Evidence is incorrect or unreliable, it should take into account all relevant information available to the Financial Institution, including the results of the OECD's CBI/RBI risk analysis. As a result, where, taking into account all relevant information, the facts and circumstances would lead the Financial Institution to have doubts as to the tax residency(ies) of an Account Holder or Controlling Person, it should take appropriate measures to ascertain the tax residency(ies) of such persons.

To the extent that the doubt is related to the fact that the Account Holder or Controlling Person is claiming residence in a jurisdiction offering a potentially high-risk CBI/RBI scheme, FIs may consider raising further questions, including:

Did you obtain residence rights under an CBI/RBI scheme?
Do you hold residence rights in any other jurisdiction(s)?
Have you spent more than 90 days in any other jurisdiction(s) during the previous year?
In which jurisdiction(s) have you filed personal income tax returns during the previous year?

The responses to the above questions should assist Financial Institutions in ascertaining whether the provided self-certification or Documentary Evidence is incorrect or unreliable.

La Resolución 201-3931 de 29 de junio de 2017, regula los requisitos mínimos que debe contener el formulario de auto-certificación

Nombre → Dirección de residencia → País de residencia → TIN → Fecha y lugar de nacimiento

COMPONENTE CRÍTICO

TIN: TAX IDENTIFICATION NUMBER

NIF: NÚMERO DE IDENTIFICACIÓN FISCAL


GOBIERNO NACIONAL
CON PASO FIRME
MINISTERIO DE ECONOMÍA Y FINANZAS
DIRECCIÓN GENERAL DE INGRESOS
OECD
BETTER POLICIES FOR BETTER LIVES
Follow us
Automatic Exchange Portal
Online support for the implementation of automatic exchange of information in tax matters
HOME
ABOUT AUTOMATIC EXCHANGE
COMMON REPORTING STANDARD (CRS)
INTERNATIONAL FRAMEWORK FOR THE CRS
CRS IMPLEMENTATION AND ASSISTANCE
COMMITMENT AND MONITORING PROCESS
TAX IDENTIFICATION NUMBERS
This section provides an overview of domestic rules in the jurisdictions listed below governing the issuance, structure, use and validity of Tax Identification Numbers ("TIN") or their functional equivalents. The jurisdiction-specific information the TINs is split into a section for individuals and a section for entities and can be accessed by clicking on the name of the jurisdiction below. Each jurisdiction has provided the OECD Secretariat with input on its current rules in relation to the issuance, structure, use and validity of its TINs. While the jurisdictions and the OECD endeavour to keep the information as accurate and up to date as possible, the information in this section is to be considered as preliminary guidance only. If further questions in relation to a TIN arise, it is recommended that the tax administration of the relevant jurisdiction be contacted directly.
Latest update: 13 November 2023 (Click here for breakdown of updates)
Albania
Andorra
Anguilla
Cyprus
Czechia
Denmark
Kazakhstan
Kenya
Korea
Poland
Portugal
Qatar

GOBIERNO NACIONAL CON PASO FIRME

MINISTERIO DE ECONOMÍA Y FINANZAS
DIRECCIÓN GENERAL DE INGRESOS

GOBIERNO NACIONAL CON PASO FIRME

MINISTERIO DE ECONOMÍA Y FINANZAS
DIRECCIÓN GENERAL DE INGRESOS

Mapa del Sitio Contactenos

e-Tax 2.0 Denuncia mi Factura FACTURA ELECTRÓNICA PLACEF

DGI Menu Atención al Contribuyente Transparencia Somos DGI BID-PATDAT Buscar contenido... Buscar

Sitio Web

Comprobación en línea de TINs emitidos por países de la Unión Europea

Descripción general de las normas según jurisdicción que rigen la emisión, estructura, uso y validez de los TIN (Números de Identificación Fiscal) o sus equivalentes funcionales

OCDE (2017), Estandar para el Intercambio Automático de Información Sobre Cuentas Financieras (para referencia)

Sitio Web de la OCDE

Portal DGI para FATCA & AEOI

Formulario de registro en el portal

Formulario de registro en el portal demo

Portal demo

DGI-CHAT
Estamos para asistirle

GOBIERNO NACIONAL
CON PASO FIRME

MINISTERIO DE ECONOMÍA Y FINANZAS
DIRECCIÓN GENERAL DE INGRESOS

TIN on-the-Web

Módulo de comprobación en línea del NIF | NIF por países | NIF por temas | Contacto | Aviso jurídico

European Commission > Taxation and Customs > TIN on Europa

Módulo de comprobación en línea del NIF

Módulo de comprobación en línea

Claúsula de exención de responsabilidad:

El módulo de comprobación en línea confirma si la estructura del NIF introducido (tipos y número de caracteres) es válida.

También puede validar la **sintaxis** (algoritmo y lógica interna), pero solo en caso de que la administración nacional nos haya comunicado el algoritmo.

A diferencia de las comprobaciones del número de IVA en el portal VIES, NO confirma la identidad de una persona ni si el NIF introducido existe o ha sido asignado a alguien.

Las actualizaciones corresponden a las administraciones nacionales, por lo que no **podemos garantizar que la información facilitada esté actualizada**.

⚠ Please note that the Tax Identification Number Validation Module can validate only Tax Identification Numbers referred to a natural persons. Member States may use other formats as Tax Identification Numbers for legal entities, which cannot be validated by TIN on Europa.

País de la UE *

¡Gracias!

GOBIERNO NACIONAL
CON PASO FIRME
MINISTERIO DE ECONOMÍA Y FINANZAS
DIRECCIÓN GENERAL DE INGRESOS

@dgipma DGIpma DGI Chat DGIPanamá (507) 6349-4402 (507) 524-1600