

科威特税收居民身份认定规则

一、个人

科威特不征收所得税，因此，个人免于缴纳税款。

二、实体

以下实体视为科威特税收居民：

1. 外国公司；
2. 与外国公司存在合伙关系的科威特公司。
3. 在证券交易市场登记的科威特公司。

三、不视为税收居民的实体

1. 政府机构
2. 科威特个人拥有的公司

四、联系方式

联系人: Omar Alwelayte (电子邮箱: owelayte@mof.gov.kw)

科威特纳税人识别号编码规则

一、纳税人识别号介绍

无

是否自动为所有税收居民发放纳税人识别号

个人：是

实体：是

二、纳税人识别号编码规则

纳税人识别号仅由数字构成，不包含“/”、大写字母或“-”等。

三、如何找到纳税人识别号

纳税人识别号由国民信息公共管理局 (PACI) 发放，个人和公司均会获得一个识别号。

四、国内网站信息

无

五、联系方式

联系人: Omar Alwelayte (电子邮箱: owelayte@mof.gov.kw)

资料来源:

科威特税收居民身份认定规则:

<http://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/tax-residency/Kuwait-Residency.pdf>

科威特纳税人识别号编码规则:

<http://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/tax-identification-numbers/Kuwait-TIN.pdf>

Kuwait - Information on residency for tax purposes

Section I - Criteria for Individuals to be considered a tax resident

There is no income tax in Kuwait, therefore, individuals in Kuwait are exempted from tax.

Section II - Criteria for Entities to be considered a tax resident

1. Foreign companies.
2. Kuwaiti companies that has a partnership with foreign companies.
3. Kuwaiti companies that are registers with stock exchange market.

Section III - Entity types that are as a rule not considered tax residents

1. Governmental bodies.
2. Companies owned by Kuwaiti individuals.

Section IV - Contact point for further information

Contact Person: Omar Alwelayte (email: owelayte@mof.gov.kw)

Kuwait - Information on Tax Identification Numbers

Section I – TIN Description

Automatic issuance of TINs to all residents for tax purposes:

Individual: yes

If no, instances where individuals are not being automatically issued a TIN are:

Entities (as defined by the CRS): yes

If no, instances where Entities are not being automatically issued a TIN are:

Section II – TIN Structure

Tins includes numbers only, no slashed, capital letter, hyphens, etc.

Section III – Where to find TINs

Tins are issued by the Public Authority of Civil Information (PACI) Each individual has a civil identification number, and each company has a civil identification number.

Section IV – TIN information on the domestic website

Hyperlinks are not available

Section V – Contact point for further information

Contact Person: Omar Alwelayte (email: owelayte@mof.gov.kw)