



Consulado General de España  
Montreal, Canadá

## **TEMPORARY TAX IDENTIFICATION NUMBER (NIF) FOR SPANISH CITIZENS LIVING ABROAD AND FOREIGN COMPANIES**

Generally speaking, the Tax Identification Number (NIF) for Spanish citizens is the number on the National Identification Document (DNI). For Non-Spanish citizens, is the Foreigner Identification Number (NIE). Both documents, (DNI and NIE) are issued by the Spanish Ministry of Interior.

Taxpayers must include the NIF in every document that has any implication for the Spanish taxation system (tax returns, bank accounts, contracts, deeds, etc.). If you do not have NIF, you must apply for it.

There are four cases in which it is possible to apply for a NIF directly with the AEAT (Spanish Tax Agency), instead of applying for a DNI/NIE with the Ministry of Interior:

- For Spanish citizens under 14 years old.
- For Spanish adults with residence abroad or temporary in Spain for a period no longer than 6 months, with no valid DNI in force.
- Foreigner individuals not allowed to apply for a NIE.
- Foreigner or Spanish companies (the NIF assigned will not be temporary, as in the cases above).

Those persons living abroad that have not a DNI/NIE in force can apply at this consulate General for a TEMPORARY NIF (cases 1st to 3rd) or a DEFINITIVE NIF (case 4th) in order to be able to perform the operations that so require.

### **NIF application requirements:**

#### **1.- For individuals:**

- a) Show your passport in force or other ID equivalent to the Spanish DNI.
- b) Show proof that you residence within this consular jurisdiction. Spanish applicant must be registered in our Consular Registry .
- c) If the person is applying through a representative Power of Attorney will be required, legalized if the document is not issued by a Spanish Notary.

**2.- For companies:**

a) Certificate from the registry of companies or fiscal/revenue authority, legalized if the document is not issued in Spain, stating the following:

- That the company is legally a corporation
- Legal name of the company
- Legal address of the company
- Nationality of the Company
- Date of formation and registration
- Company's legal funds, if required by law
- Company's representatives:

-Name and NIF of the representatives abroad,

-Name, NIF, address and citizenship of the representatives in Spain, if any.

- If the company has not legal status as a collective entity, name, NIF, address and citizenship of all members will be required.

b) The person that signs the NIF application as the company's representative, will be required to provide:

- ID card or any document stating his/her NIF
- Power of Attorney legalized if the document is not coming from a Spanish Notary. Will be enough the document specified in point 2.a above, if the document already certifies this representation.

Those documents should be presented or submitted by mail to our offices located at:

Consulate General of Spain  
1200 Avenue McGill College, bureau 2025,  
H3B 4G7 Montreal, Quebec

Once the documents presented and verified by this office, the NIF will be issued, and afterwards the 036 form will be electronically submitted (communication of representation and members of the company).