

<b>Jurisdiction's name:</b>		<b>Guernsey</b>	
<b>Information on Tax Identification Numbers</b>			
<b>Section I -TIN Description</b>			
<p>Please provide a narrative description of the criteria governing the issuance of the TIN (e.g. some jurisdictions may only issue TINs to individuals, or to individuals that are filing tax returns; other jurisdictions may also issue TINs to (a subset of) Entities). In addition, information about the TIN issuing bodies, as well as the taxes for which the TIN is used as means of identification (e.g. income tax, wage tax, withholding taxes, VAT, etc.). In case a jurisdiction issues separate TINs for different taxes (e.g. income taxes, VAT, etc.), please only provide information in relation to the TINs you would expect to be provided for identification purposes in the context of the CRS.</p> <p>Furthermore, jurisdictions may provide any useful information regarding the validity and frequency of renewal of TINs, as well as any recent changes made to the structure of their TINs.</p> <p>Any further information regarding TINs that jurisdictions deem useful for publication on the CRS Portal may also be added in this narrative section.</p> <p><b>Guernsey does not issue TINs in the strict sense, however, for the purposes of the CRS and in relation to individuals only Guernsey has adopted the use of Social Insurance numbers as the functional equivalent of a TIN. For the avoidance of doubt Social Insurance numbers are only issued to individuals. These are issued by the Guernsey Revenue Service and are issued to an individual at birth (where born in the Bailiwick of Guernsey) or on moving residence to Guernsey.</b></p>			
<b>Additional information on the mandatory issuance of Tax Identification Numbers (TINs)</b>			
<b>Question 1 – Does your jurisdiction automatically issue TINs to <u>all</u> residents for tax purposes?</b>			
<b>Individuals</b>	<b>Yes</b>	<b>Entities</b>	<b>No</b>
<p>This section contains information on the alphanumeric structure of the TIN, the use of slashed, capital letter, hyphens, etc. In addition, please outline the meaning given to the numbers and letters that make up the TIN (including for instance the use of check digits).</p> <p><b><u>Individuals</u></b></p> <p>The TIN is composed of 6 digits prefixed with GY (see note * below) e.g;</p> <p>GYXXXXXX (where 'X' is a digit between 0-9 inclusive)</p> <p>Social Security numbers are issued sequentially.</p> <p><b>*In some, limited, cases, pre 1979 and computerisation of records, UK and Jersey contributors who moved permanently to Guernsey were permitted to retain their existing UK/Jersey Insurance Numbers.</b></p>			

This is a very small group, but Financial Institutions should be aware it is a potentially valid TIN for Guernsey purposes.

#### UK National Insurance Number (NINO)

A UK NINO is made up of two letters, six numbers and a final letter, which is always A,B,C or D e.g; QQ 12 34 56 A

#### Jersey Social Security Number

A Jersey Social Security Number is comprised of 6 digits prefixed by “JY” and a final letter e.g; JY 123456 A

#### Entities

TINs are not issued for entities which are considered to be companies for Guernsey tax purposes. In line with the OECD CRS Handbook, the following “functional equivalents” may be used.

#### Companies

A company’s TIN will, where the company is registered in Guernsey, be the Guernsey Company Registration Number, as issued by the Guernsey Registry.

The Registration numbers start at “1” and increase sequentially. It is a number of between one and six digits e.g; X to XXXXXX, where X is a number between 0 and 9

The Companies register is publicly available at the Guernsey Registry.

If a company is tax resident in Guernsey, but not incorporated in Guernsey, the company’s TIN will be the company’s Guernsey tax reference number as issued by the Guernsey Revenue Service.

The format of this number is a number followed by a letter, followed by six digits. This will usually, although not always, be followed by a letter suffix e.g.

1C 123456 / O

#### Foundations

Where registered as a Guernsey Foundation a foundation’s TIN will be its Foundation Registration number as issued by the Guernsey Foundations Registrar.

The Registration numbers start at “1” and increase sequentially. The Registration number is a short number of between one and three digits ( i.e. X, XX or XXX, where X is a number between 0 and 9)

The Foundations register is publicly available at the Guernsey Registry.

#### Charities

Where registered as a Guernsey Charity. the TIN will be the relevant registration number as issued by the Guernsey Charities Register.

Charity registration number is a short number of between one and three digits following the prefix 'CH' ( i.e. CHX, CHXX, CHXXX) .

The Charities Register is publicly available at the [Guernsey Registry](#).

### **Non Profit Organisation**

Non Profit Organisation registration number is a short number of between one and three digits following the prefix "NP" (i.e. NPX, NPXX, NPXXX).

The NPO Register is publicly available at the [Guernsey Registry](#).

### **Trusts**

TINS (or a functional equivalent) are not issued to Guernsey resident trusts.

## **Section III – Where to find TINs?**

Please list the official documents where the TIN can be found, such as the photo page of passports, social security cards, corporate documents, etc. Ideally, jurisdictions would provide scans of the documents on which they would highlight the place where the TIN can be found.

### **Individuals**

Social Security Contribution card, issued by Gurney Revenue Service

Social Security Insurance card, issued by Gurney Revenue Service

Correspondence issued to a taxpayer by the Guernsey Revenue Service

Individual's payslip, issued by their employer

### **Entities**

For Guernsey incorporated entities, TINs for Companies/ Foundations/ Charities/ NPOs can be verified by searching the relevant registry publicly available on the Guernsey Registry website as detailed in Section II.

For non-Guernsey incorporated companies, a company's TIN will be included on any correspondence issued by the Guernsey Revenue Service.

## **Section IV – TIN information on the domestic website**

Please provide hyperlinks to their domestic website where further information on TINs can be found. In addition, please provide a link to an online TIN-verification tool, if available.

There is no online TIN verification tool available for Guernsey.

## **Section V – Contact point for further information**

Please provide the contact details of the competent service authority, which can be contacted in case of further questions on TINs.

Further questions relating to Guernsey TINs may be directed to [AEOI@gov.gg](mailto:AEOI@gov.gg) in the first instance.

