

Jurisdiction's name:	Guernsey
Information on Tax Identification Numbers	
Section I – TIN Description	
<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>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 Social Security Department only and are issued to an individual at birth (where born in the Bailiwick of Guernsey) or on moving residence to Guernsey.</p> <p>Automatic issuance of TINs to all residents for tax purposes:</p> <p>Individual: yes</p> <p>If no, instances where individuals are not being automatically issued a TIN are:</p> <p>Entities (as defined by the CRS): yes</p> <p>If no, instances where Entities are not being automatically issued a TIN are:</p>	
Section II – TIN Structure	
<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><u>Individuals</u></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>*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.</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 12 34 56 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 (i.e. X to XXXXXX, where X is a number between 0 and 9)

A Company Search to confirm the number is available at the [Guernsey Registry](#).

Where no Guernsey Company Registration Number is held (i.e. not incorporated in Guernsey, but tax resident in Guernsey) the company’s Guernsey Tax reference number, as issued by ITO, shall be used.

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 register is available at <http://www.guernseyregistry.com/article/104797/Foundations-Register>

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) . This information is publically available at the [Charities register](#)

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). This information is publically available at the [Non Profit Organisation register](#).

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 Guernsey Social Security Department

Social Security Insurance Card, issued by Guernsey Social Security Department

Individual's payslip, issued by their employer

Companies/Foundations/Charities/NPOs

As Section II

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.

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 addressed to:

Christina.lepavoux@tax.gov.gg

Alexis.morgan@tax.gov.gg

Lee.harris@tax.gov.gg