Jurisdiction's name:	Anguilla

Information on Tax Identification Numbers

Section I – TIN Description

TINs are issued to individuals and entities registered with the Inland Revenue Department (IRD). The IRD is the Tax Administration responsible for the tax collection and enforcement of tax laws in Anguilla.

TINs are not commonly renewed or changed. Recently however, the TIN structure was changed with the implementation of the new tax administration system. Previously, taxpayers were issued Customer Identification Numbers and Enterprise Numbers that were used as the unique identification.

The same TIN is used for all tax types. This number identifies each registered person at the IRD.

Additional information on the mandatory issuance of Tax Identification Numbers (TINs)

Question 1 – Does your jurisdiction automatically issue TINs to all residents for tax purposes?

Individuals	[Yes/No]	**Entities**	[Yes/No]

Question 2a – If you answered No to Question 1 with respect to individuals, describe those instances where individuals are not being automatically issued a TIN.

Response: The Inland Revenue Department in Anguilla does not automatically issue TINs to all residents for tax purposes. TINs are issued when individuals register with the Inland Revenue Department. Persons are required to register if they obtained a business licence, or require a driver's licence or are applying for a Certificate of Good Standing among other reasons.

Question 2b – If you answered No to Question 1 with respect to Entities (as defined by the CRS), describe those instances where Entities are not being automatically issued a TIN.

Response: As in 2a TINs are issued to entities when they have business licences or are conducting business in Anguilla upon registration with the Inland Revenue Department.

Section II – TIN Structure

TINs are unique numbers automatically generated by the tax administration system and consists of 10 digits, including prefix digit and check digit • Individual TINs start with prefix 1 • Non-Individual (business) TINs start with prefix 2 – TINs for individuals start with 1 and TINs for businesses start with 2.

Section III – Where to find TINs

TINs can be found on the registration reports for individuals and businesses. TINs are also found on all official documents issued by the IRD for taxpayers such as notices of assessments and certificates.

Section IV – TIN information on the domestic website

TINs are issued upon registration by the Taxpayer Services Unit at the Inland Revenue Department. However no specific information on TINs is available on the domestic website.

Section V – Contact point for further information

For further information, please contact the Taxpayer Services Unit at the Inland Revenue Department or email inlandrevenue@gov.ai