

Jurisdiction Name: Commonwealth of Dominica

Information on Tax Identification/Taxpayer Numbers

SECTION I – TIN/TAX PAYER NUMBER Description

The TIN/TAXPAYER NUMBER is a numeric code which is issued to Individuals, and Entities upon application.

The codes are generated by the Tax Software (SIGTAS) in sequential order, and once issued are used by Individuals in respect of all tax types. The TIN is concatenated with the one digit check code. The Taxpayer Number is the first six numbers of the TIN.

A TIN would only change if the circumstance of a business change. For example the business changes from being a Sole Proprietorship to being a Corporation in which case a new TIN would be issued. The TINs issued to the Individuals do not change.

AUTOMATIC ISSUANCE OF TINs to all Residents for tax purposes

Individual YES NO

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

Entities (as defined by the CRS): Yes No

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

TINs are not issued automatically in this Jurisdiction (no instances). TINS will be assigned to an Individual or Business when the Individual or Representative applies for registration or upon receipt of Third Party information suggesting that the Individual or Entity should be registered for tax purposes. That Individual or Business will then be registered and be issued a TIN based on the information received or at hand.

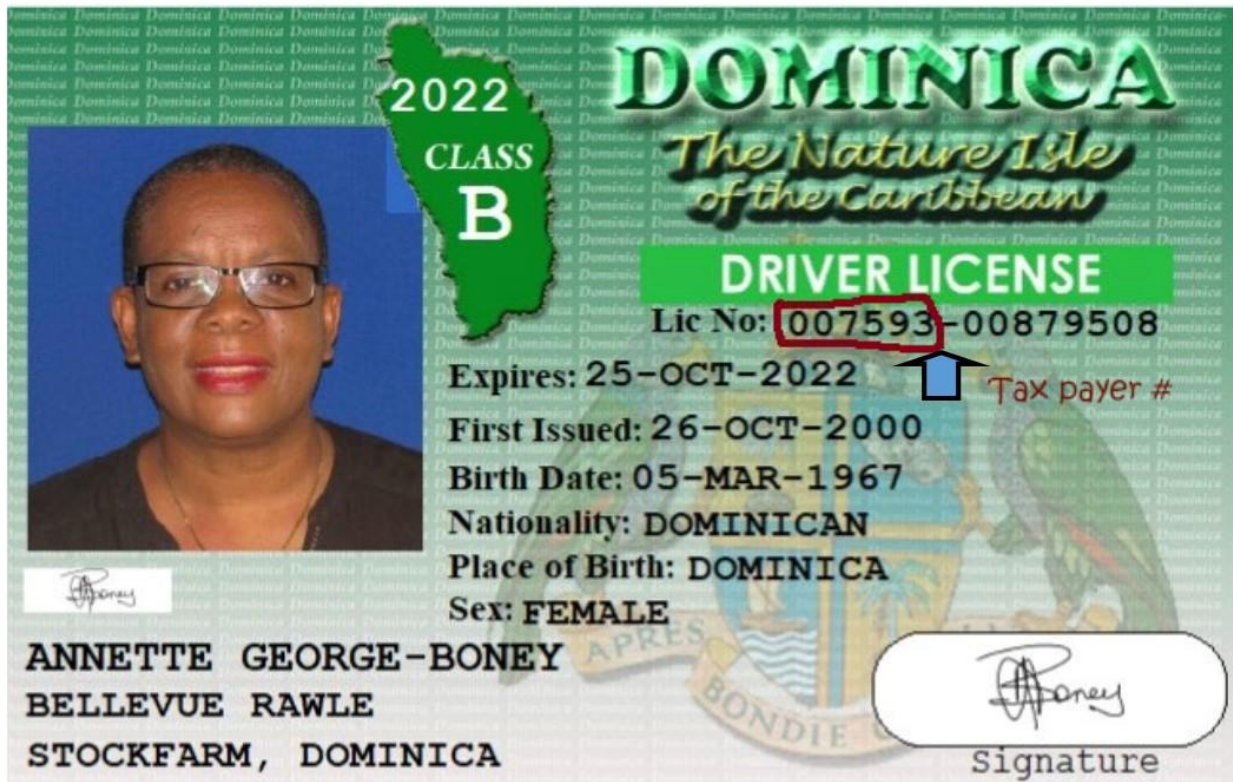
SECTION III – TIN/ TAX PAYER NUMBER STRUCTURE

The TIN consists of a maximum of six (6) digits and one (1) check digit. However, in this instance we have used the tax payer number which is the first six numbers of the TIN.

SECTION III – Where to find TINs/TAX PAYER NUMBER

TAX PAYER NUMBERS are used for tax and customs purposes. They can only be found on documents generated for these purposes.

Below is an example of an official document where the TAX PAYER is registered.



Non-Natural Person/companies etc.:

The non-natural person or company will receive a registration certificate upon registration, which clearly depicts the TIN.

**Commonwealth of Dominica
Inland Revenue Division**

TAXPAYER CERTIFICATE OF REGISTRATION

Taxpayer Identification Number
1157747 TAX PAYER #

This certifies that MIGOM BANK LTD, trading as MIGOM BANK LTD, in the COMMONWEALTH OF DOMINICA is duly registered with the Inland Revenue Division with effect from 07-AUG-19.

The business operates from the following locations:

MIGOM BANK LTD ROSEAU

Dated this 02-NOV-21

(for) COMPTROLLER OF INLAND REVENUE

SECTION IV – TIN Information on Domestic Website

The TIN information is not available on the Dominica Inland Revenue Website.

SECTION V – Contact point for further information

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