

<b>Jurisdiction's name:</b>	<b>Jersey</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>	
<b>Automatic issuance of TINs to all residents for tax purposes:</b>	
<b>Individual:</b>	<b>no</b>
<p>If no, instances where individuals are not being automatically issued a TIN are:</p> <p>Jersey does not issue TINs for individuals in the strict sense, but for the purposes of the CRS, the social security number should be treated as the TIN.</p> <p>Social security numbers are unique to the individual and are not affected by changes in personal circumstances. They are issued by the Social Security Department. Social security numbers are issued at birth or on first arrival in Jersey, and must be supported by valid photographic identification.</p> <p>Social security numbers are used for the purposes of making social security contributions and for obtaining benefits, and are required in order to register with health practitioners. They are not used currently used as identifiers for any other form of tax in Jersey.</p>	
<b>Entities (as defined by the CRS):</b>	<b>no</b>
<p>If no, instances where Entities are not being automatically issued a TIN are:</p> <p>The TIN for entities is the entity's tax reference number, issued by the office of the Comptroller of Taxes, which sits within Jersey's Department of Treasury and Resources. The tax reference number is used for the purpose of assessing and collecting income tax.</p> <p>Entities that are exempt from income tax, such as charities, may not have been issued with a tax reference number. Non-residents will only be issued with a tax reference number if they receive taxable income with a Jersey source.</p>	

## Section II – TIN Structure

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).

### Jersey response

The taxpayer identification number for a Jersey resident individual will be the taxpayer's Jersey social security number. Social security numbers begin with two letters, usually JY, followed by six digits and a letter: A, B, C or D, for example, JY123456A.

The taxpayer identification number for an entity will be the entity's tax reference number, taking the format of two letters followed by up to five digits, for example CC00000. Tax reference numbers for companies will commence with the letter C, for partnerships with the letters D or E, and for other entities with the letter E.

## 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.

### Jersey response

An individual's social security number can be found on either their registration card or their health card.

Entities' TINs will be found on official correspondence from the Jersey Taxes Office, such as tax assessments, tax return forms or statements of account. They will show the logo of the Taxes Office.

## 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.

### Jersey response

Information on TINs may be found [here](#). There is no online TIN-verification tool for Jersey.

## 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.

### Jersey response

Specific queries may be directed to [AEOI@gov.je](mailto:AEOI@gov.je) in the first instance.