

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 Revenue Service and are issued to an individual at birth (where born in the Bailiwick of Guernsey) or on moving residence to Guernsey.</p>			
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	Entities	No
<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>			
Section II TIN Structure			
Individuals			
<p>The TIN is comprised of 6 digits prefixed with GY, for example, GYXXXXXX (where 'X' is a digit between 0-9 inclusive).</p> <p>Social Security numbers are issued sequentially.</p> <p>Please Note: In some, limited, cases, pre 1979 and the computerisation of records, UK and Jersey contributors who moved permanently to Guernsey were permitted to retain their existing UK/Jersey Insurance Numbers. This is a very small group, but Financial Institutions should be aware it is a potentially valid TIN for Guernsey purposes.</p>			

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

Companies – Incorporated in Guernsey

If the company is incorporated in Guernsey the TIN is the Company Registration Number, as issued by the Guernsey Registry. The Registration numbers start at “1” and increase sequentially. The number is comprised of between one and six digits e.g; X to XXXXXX, where X is a number between 0 and 9

The Guernsey Registry of Companies is publicly available at the [Guernsey Registry website](#).

Companies – tax resident in Guernsey not incorporated in Guernsey

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

The format of this number is a single digit 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

In line with the OECD CRS Handbook, the following “functional equivalents” may be used.

Partnerships – formed and registered in Guernsey

If the partnership is registered in Guernsey the TIN is the Partnership Registration Number, as issued by the Guernsey Registry.

[Guernsey Registry website](#).

Partnerships – formed and registered outside of Guernsey

If the partnership is registered outside of Guernsey but tax resident in Guernsey based on the place of effective management, the TIN is the Tax Reference Number (TRN) as issued by the Guernsey Revenue Service.

The format of this number is a single digit followed by two letters, followed by six digits. This will usually, although not always, be followed by a letter suffix e.g. 1PP 123456 / F

Foundations

A Guernsey Foundation's TIN is the Foundation Registration number, issued by the Guernsey Foundations Registrar. The Registration numbers start at "1" and increases 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 website](#).

Charities

The TIN for a Guernsey Charity is the registration number issued by the [Guernsey Charities Register](#).

The charity registration number comprises 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 website](#).

Non-Profit Organisation ("NPO")

Non-Profit Organisation registration number is comprised 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 website](#).

Trusts

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

The TIN for a Guernsey Trust should be reported as "NOTIN".

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 of the documents on which they would highlight the place where the TIN can be found.

Individuals

- Social Security Contribution / Insurance card issued by the Guernsey Revenue Service.
- Correspondence issued to a taxpayer by the Guernsey Revenue Service.
- A pay slip issued by the individual's employer.

Entities

For Guernsey entities, TINs for Companies / Partnerships / 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.

Guernsey Response

Information on TINs may be found at <https://gov.gg/crs>

Guernsey does not have an online TIN verification tool.

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.

Guernsey Response

Specific questions relating to Guernsey TINs should be directed to AEOI@gov.gg