

Jurisdiction's name:	Jersey		
Information on Tax Identification Numbers			
Section I – TIN Description			
<p>Please provide here 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>			
Additional information on the mandatory issuance of Tax Identification Numbers (TINs)			
Question 1 – Does your jurisdiction automatically issue TINs to <u>all</u> residents for tax purposes?			
Individuals	Yes	Entities	Yes
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.			
<p>Response: Jersey resident individuals are issued with a TIN and social security number at birth. Individuals moving to Jersey are automatically issued with a TIN once they are successfully registered with Revenue Jersey.</p>			
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.			
<p>Response: Jersey resident entities are automatically issued with a TIN by Revenue Jersey upon registration. This is also the case for entities incorporated overseas which have later migrated to Jersey or are managed/administered in Jersey.</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 here the meaning given to the numbers and letters that make up the TIN (including for instance the use of check digits).</p> <p>Jersey response The taxpayer identification number for Jersey resident individuals and entities will be the 10-digit unique number which is used to identify taxpayers to Revenue Jersey. An example of a Jersey TIN is 100-100-1000.</p> <p>Entities and other legal arrangements issued with a taxpayer identification number in the previous format (two letters followed by up to five digits, for example CC00000) could also continue using that TIN to the extent a new one had not been issued.</p>			
Section III – Where to find TINs			

Please list here 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

A taxpayer identification number could be found on all official correspondence from Revenue Jersey such as tax assessments, tax return forms, or statements of account.

Section IV – TIN information on the domestic website

Please provide here 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 here 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 AEIO@gov.je in the first instance.