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|---|----|-----------------------|----|
| <b>Jurisdiction's name:</b>   |    | <b>United Kingdom</b> |    |
| <b>Information on Tax Identification Numbers</b>  |    |                       |    |
| <b>Section I – TIN Description</b>  |    |                       |    |
| <p>The United Kingdom does not issue TINs in a strict sense, but it does have two TIN-like numbers, which are not reported on official documents of identification:</p> <ol style="list-style-type: none"> <li>1. The unique taxpayer reference (UTR). The format is a unique set of 10 numerals allocated automatically by HMRC for both individuals and entities who have to submit a tax return. Although used on tax returns and some other correspondence, the UTR is not evidenced on a card or other official document.</li> <li>2. The other reference used in the UK, is the National Insurance Number (NINO). This consists of two letters, six numbers and a suffix letter A, B, C or D (for example DQ123456C). All individuals living regularly in the United Kingdom are either allocated or can be issued with a NINO. A NINO is issued automatically to young people living in the UK when they approach the age of 16. The NINO is used on a number of official documents. Individuals are notified of their NINO by an official letter, from the Department for Work and Pensions or HM Revenue and Customs. However this contains the statement, “This is not proof of identity” and therefore it cannot be used to verify the identity of the holder. The NINO can be quoted as the tax reference number on some official documents from HM Revenue and Customs.</li> </ol> <p>Both the UTR and NINO are personal and private to the party they are allocated to; they are fixed for ever and they are always in the same format.</p> <p>However, not all resident taxpayers, or all nationals, are issued with a UTR or NINO. Individuals may also have documentation showing a PAYE Temporary reference number (TRN) which is generated internally when a full NINO cannot be traced or is not held. This consists of 2 numerals, 1 letter, 5 numerals (ie 99L99999).</p> |    |                       |    |
| <b>Additional information on the mandatory issuance of Tax Identification Numbers (TINs)</b>  |    |                       |    |
| <b>Question 1 – Does your jurisdiction automatically issue TINs to <u>all</u> residents for tax purposes?</b>   |    |                       |    |
| Individuals   | No | Entities              | No |
| <b>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.</b>   |    |                       |    |
| <p>TINs are not issued to individuals who do not have a liability for UK tax or National Insurance Contributions, this includes those under 16 years of age, those who do not have a right to work in the UK as well as those with no UK tax or National Insurance Contributions liability.</p>   |    |                       |    |
| <b>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.</b>   |    |                       |    |
| <p>TINs are not issued to all UK resident trusts.</p>   |    |                       |    |

**Section II – TIN Structure**

| Format     | Explanation  | Comment                         |
|------------|--|---------------------------------|
| 9999999999 | 10 numerals  | UTR: Unique Taxpayer Reference  |
| LL999999L  | 9 characters:<br>- 2 letters<br>- 6 numerals<br>- 1 letter (always A, B, C or D) | NINO: National Insurance Number |

**Section III – Where to find TINs?**

The Unique Taxpayer Reference (UTR) and the National Insurance Number (NINO) do not appear on official identification documents. Both identifiers are unique and personal to the individual concerned.

**Unique Taxpayer Reference (UTR)**

The UTR may be found on the front page of the tax return (form SA100 or CT600) as shown in the example below:



**HM Revenue  
& Customs**

**Tax Return 2010**

Tax year 6 April 2009 to 5 April 2010

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UTR 12345 67890  
 Tax reference AB123456Z  
 Employer reference 123/A246

Date \_\_\_\_\_ Issue address \_\_\_\_\_

HM Revenue & Customs office address \_\_\_\_\_ Mr A N Other  
 Anytown Tax Office 5 The Avenue  
 123 High Street Anytown  
 Anytown AN2 5AA  
 AN1 3WE

Telephone \_\_\_\_\_ For Reference \_\_\_\_\_

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The UTR may also be found on a “Notice to complete Tax Return” (form SA316 or CT603) or a Statement of Account. Depending on the type of document issued the reference may be printed next to the headings “Tax Reference”, “UTR” or “Official Use”.

### **National Insurance Number (NINO)**

HMRC issues coding notices to taxpayers. The heading of the notice contains the National Insurance Number as indicated in the example below:



**PAYE Coding Notice**  
Tax code for the year 2010-11

MR A N Other  
5 The Avenue  
Anytown  
AN2 5AA

Please keep all your coding notices. You may need to refer to them if you have to fill in a tax return. Please quote your tax reference and National Insurance number if you contact us.  
HM Revenue & Customs  
Anytown Tax Office  
123 High Street  
Anytown  
AN1 3WE

Phone

Tax reference

National Insurance number **AB123456Z**

Date

The National Insurance Number may also be shown on a National Insurance card and on letters issued by the Department for Work and Pensions (DWP). The number also appears on an employee's pay slip and on a Statement of Account issued by HMRC.

### **Section IV – TIN information on the domestic website**

Information on UTR on HMRC's internet site:

<http://www.hmrc.gov.uk/index.htm>

Information on National Insurance Numbers:

<http://www.hmrc.gov.uk/ni/intro/basics.htm>

No online checker is available.

### **Section V – Contact point for further information**

[We are still considering this and whether it is appropriate to use the same contact as we have for EUSD].

[dwp/hmrc.nationalinsurancenumbersboard@hmrc.gsi.gov.uk](mailto:dwp/hmrc.nationalinsurancenumbersboard@hmrc.gsi.gov.uk)