

Jurisdiction's name:	St. Vincent and the Grenadines
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Information on Tax Identification Numbers
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Section I – TIN Description

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.

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.

Any further information regarding TINs that jurisdictions deem useful for publication on the CRS Portal may also be added in this narrative section.

Tax Identification Numbers (TINs) are issued to any taxable person who is required to pay taxes in accordance with the Income Tax Act and the Value Added Tax Act.

The term “person” includes an individual, a trust, the estate of a deceased person, a company, a partnership and every other judicial person. Upon registration for the payment of the requisite tax types, each person is issued a TIN.

If a person is registered for the payment of more than one tax type, the root of the TIN remains standard, with additional digits added to differentiate between the various tax types.

Upon the assignment of a TIN to a tax payer, the tax payer maintains that TIN perpetually. At present, the Inland Revenue Department does not renew our TINs. Additionally, there have been no changes made to the structure of our TINs.

Automatic issuance of TINs to all residents for tax purposes:

Individual: YES

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

Entities(as defined by the CRS): YES

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

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).

The TINs issued by the Inland Revenue Department are strictly numeric in structure

and are automatically generated by SIGTAS - the Department's data storage and management system for tax purposes.

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.

Taxpayers' TINs can be found on the National Drivers Licence Identification card which is issued by the Inland Revenue Department. The TINs are also found on all receipts issued by the Inland Revenue Department to tax payers upon the payment of any tax type.

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.

N/A

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.

Kezi Francis – Legal Officer, Inland Revenue Department, Halifax Street, Kingstown, St. Vincent and the Grenadines. Email: kezifrancis@gmail.com Tel: (784)456-1111 Ext: 418