

Jurisdiction's name:		United Kingdom	
Information on Tax Identification Numbers			
Section I – TIN Description			
<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> <p>1. The most recent quasi TIN is the unique taxpayer reference (UTR). The format is a unique set of 10 numerals allocated automatically by HMRC for both <u>individuals and entities</u> 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.</p> <p>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 <u>individuals</u> 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 on a plastic card, or from September 2010 by an official letter, from the Department for Work and Pensions. 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.</p> <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.</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	No	Entities	No
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>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>			
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>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: - 2 letters - 6 numerals - 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:



Tax Return 2010

Tax year 6 April 2009 to 5 April 2010

UTR 12345 67890
Tax reference AB123456Z
Employer reference 123/A246

Issue address

Date

Mr A N Other
5 The Avenue
Anytown
AN2 5AA

HM Revenue & Customs office address

Anytown Tax Office
123 High Street
Anytown
AN1 3WE

Telephone

For Reference

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].