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International Exchange of Information Manual

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IEIM8000445 - Tax Identification Number (TIN)

A TIN is a unique number or combination of numbers and letters, issued in a specified format by a jurisdiction to a taxpayer. Its purpose is to identify individuals and entities for tax purposes. A TIN can also include a number with an equivalent level of identification such as a social security number, a personal identification number or code, or a business registration number.

RCASPs must collect the TIN from all cryptoasset users and reportable persons, and confirm it is in the correct format, unless the cryptoasset user is tax resident in a jurisdiction that does not issue a TIN or does not require a TIN to be collected. If the TIN is not in the correct format, it is invalid.

There may be some circumstances where a jurisdiction does not issue TINs to its taxpayers. In these limited instances, a TIN is not required. The RCASP should confirm if the jurisdiction of residence issues TINs or not. The OECD provides an overview of TINs in different jurisdictions, which can be found here: Tax identification numbers (https://www.oecd.org/en/networks/global-forum-tax-transparency/resources/aeoi-implementation-portal/tax-identification-numbers.html).

Individual cryptoasset users and controlling persons in the UK

For individual cryptoasset users, or controlling persons in the UK, the National Insurance Number (NINO) will usually be the TIN. The majority of UK tax resident cryptoasset users will have a NINO, however if they do not, they will need obtain a NINO from HMRC. RCASPs can direct cryptoasset users to the GOV.UK guidance on how to apply for a National Insurance number (https://www.gov.uk/apply-national-insurance-number).

The cryptoasset user can check whether they are eligible for a NINO and apply for one, noting that it may take some time to receive a NINO. If the RCASP chooses to effectuate relevant transactions with the cryptoasset user before the NINO application has been processed, the RCASP should ensure that it has procedures in place to follow up with the cryptoasset user.

Entity cryptoasset users such as companies, partnerships and trusts in the UK

For a company resident in the UK, the TIN will normally be the Company Registration Number (CRN). As NINOs in the UK are only issued to individuals in the UK, the use of a NINO for an entity cryptoasset user would not be acceptable.

For a UK partnership, the TIN will be the partnership Unique Taxpayer Reference (UTR).

For limited liability partnerships (LLPs), the TIN will be the CRN.

For trusts, the TIN will be the trust UTR.

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