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## Proof of identity for non-residents

Non-residents have certain requirements for providing identity evidence for Australian business number (ABN) registrations.

Proof of identity (POI) documents aren't required if a valid tax file number (TFN) is provided on the ABN application. Providing a TFN isn't required by law, but makes the application process quicker.

**Certified copies of original POI documents will be accepted**, although some associates only require uncertified copies. **Do not send original POI documents.**

Ensure you understand [Copies of identity documents for applicants outside Australia](#) and your requirements when your documents are in a language other than English.

If you're a non-resident applying for an ABN and these details don't match, the application will be delayed, or in some instances, refused. When you've completed your application, record your reference number as you will need it when sending documents or contacting us. Without it, you may need to lodge a new application.

For more information, see:

- [Proof of identity – for individuals and businesses resident outside Australia](#)
- [ABN for businesses outside Australia](#)

### Individual non-residents

Individual non-residents must provide certified copies of 2 current documents for tax purposes. One must be a primary document.

### Primary documents

Acceptable primary proof of identity documents include:

- foreign birth certificate
- foreign passport
- Australian birth certificate
- Australian passport.

### Secondary documents

Acceptable secondary proof of identity documents include:

- national photo identification card
- foreign government identification

- marriage certificate – if provided to verify change of name it won't be classified as a second document
- driver's licence – address on licence must match the home address provided.

Individuals who've changed their name must provide another document showing the change, for example:

- marriage certificate
- deed poll
- change of name certificate.

If an individual's preferred gender isn't reflected on their documents, they must provide a document indicating their preferred gender. For example, an amended birth certificate or a statement from a registered medical practitioner.

## **Company**

To establish the identity of a company, provide either:

- the company's Australian Registered Body Number (ARBN) or TFN
- both
  - a certified copy of a certificate of incorporation or registration from the relevant authority in its country of origin (where not relevant to the country of origin, a signed statement to that effect is acceptable and must be signed by at least 2 directors)
  - details of the listing, if the company is listed on a stock exchange.

A company must provide the TFN or certified identity documents for:

- the Australian resident public officer (if appointed)
- the Australian resident company secretary
- all Australian resident directors
- up to 3 non-resident directors.

The company must also provide:

- the TFN or uncertified identity documents for any additional non-resident directors
- the TFN or the names of the top 20 shareholders for each class of share for private and unlisted public companies.

If the company is a resident, the TFN or identity documents are required for the top 20 shareholders for each class of share for private or unlisted public companies, whether residents or non-residents.

## **Trust**

To establish the identity of a trust, provide either:

- the TFN of the trust and the TFN of all trustees
- certified identity documents for all trustees.

Individual trustees will be required to provide POI documentation in accordance with individual requirements.

Corporate trustees will be required to provide POI documentation in accordance with the company requirements.

If the trust is a closely held trust, it must also provide the TFN or names of the top 20 beneficiaries of the trust known at the time of registration.

## **Partnership**

To establish the identity of a partnership, provide the:

- TFN of the partnership
- TFN or certified identity documents for all resident partners
- TFN or certified identity documents for up to three non-resident partners, and
- TFN or uncertified identity documents for the remaining non-resident partners.

**Last modified:** 24 Jul 2023

**QC 176**