



TAX IDENTIFICATION NUMBERS (TINs)

Country Sheet: United Kingdom (UK)

1. 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

2. TIN description

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:

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 individuals 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.
2. The other reference number widely used in the UK, and which is perhaps more familiar, 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 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.
Tax authorities in the UK have indicated that they will accept this number as a quasi TIN for the purposes of the Savings Directive.

Both the UTR and NINO are personal and private to the individual they are allocated to; they are fixed for ever and they are always in the same format.

However, not all resident taxpayers, or all nationals, are issued with a UTR or NINO.

3. 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.

3.1. Unique Taxpayer Reference (UTR)

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

HM Revenue & Customs		Tax Return 2010	
		Tax year 6 April 2009 to 5 April 2010	
UTR 12345 67890		Issue address	
Tax reference AB123456Z			
Employer reference 123/A246			
Date		Mr A N Other	
HM Revenue & Customs office address		5 The Avenue	
		Anytown	
		AN2 5AA	
Anytown Tax Office			
123 High Street			
Anytown			
AN1 3WE			
Telephone		For Reference	

← UTR (TIN)

The UTR may also be found on a “Notice to complete Tax Return” (form SA 316) 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”.

3.2. 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:

HM Revenue & Customs		PAYE Coding Notice	
		Tax code for the year 2010-11	
MR A N Other		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.	
5 The Avenue		HM Revenue & Customs	
Anytown		Anytown Tax Office	
AN2 5AA		123 High Street	
		Anytown	
		AN1 3WE	
		Phone	
		Tax reference	
		National Insurance number AB123456Z	
		Date	

← NINO (TIN)

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.

4. TIN national website

Information on TIN:	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
TIN online check:	Not available

5. TIN national contact point

Contact:	<u>Contact for issues linked to the Savings Directive:</u> European Savings Directive Central Policy, Tax Administration Advice Imperial Court, 8 th Floor 2 – 24 Exchange Street East Liverpool, L2 3PQ Email: spt.eusd@hmrc.gsi.gov.uk
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6. Legal notice

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