

Newsletter

27 July 2010

## Compulsory tax identification number (TIN) for employees

Effective from 15<sup>th</sup> August 2010 it is mandatory for all employers to ensure that their employees are registered for tax and have a TIN.

For the purposes of administration of PAYE tax, all employers must ensure that Employee Certificates, Annual Summaries and other documents make reference to the employees' TIN.

## Compulsory TIN for opening of bank accounts, business registration and vehicle registration

Effective from 15<sup>th</sup> August 2010 anyone who -

- opens a bank account;
- registers vehicles with the LTA (first registration, renewal, transfer and any other transaction contained in the Land Transport Act and Land Transport Regulations); or
- registers a business with the Registrar of Companies,

Is required to submit their TIN.

Those that don't have a TIN are required to obtain a TIN by completing the TIN registration form and furnishing the same to the FIRCA office together with a valid photo identification card, birth certificate or certificated copy of passport photo in case of minor.

All existing bank account holders must provide their TIN to the banks by 31 December 2010.

All existing vehicle owners must provide their TIN to LTA at the time of renewal of registration.

Please contact us or your tax advisors for specific advice relating to the above.

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We have prepared this report from information received from FIRCA.

Although we have taken due care and diligence in the preparation of this report, in accordance with our policy, we advise that neither the firm nor any member or employee of our firm undertakes responsibility arising in any way whatsoever to any person in respect of this report, including any errors or omissions herein.