



Tax Identification Number (TIN)

The Common Reporting Standard (CRS) is an information standard for the automatic exchange of tax and financial information on a global level, which the Organisation for Economic Co-operation and Development (OECD) developed in 2014. Its purpose is to combat tax evasion. The implementation of Australia's obligations under the CRS legislation will take effect on 1 July 2017.

Under the CRS, we are required to determine where you are 'tax resident' (this will usually be where you are liable to pay income taxes). If you are tax resident outside Australia, we may need to give the national tax authority this information, along with information relating to your accounts. That may then be shared between different countries' tax authorities.

Participating Status	Country of Tax Residency	TIN Information
Participating in the CRS	Anguilla, Argentina, Belgium, Bermuda, British Virgin Islands, Bulgaria, Cayman Islands, Colombia, Croatia, Cyprus, Czech Republic, Denmark, Estonia, Faroes, Faroe Islands, Finland, France, Germany, Gibraltar, Greece, Greenland, Guernsey, Hungary, Iceland, India, Ireland, Isle of Man, Italy, Jersey, Korea, Republic, Latvia, Liechtenstein, Lithuania, Luxembourg, Malta, Mexico, Montserrat, Netherlands, Norway, Poland, Portugal, Romania, San Marino, Seychelles flag small Seychelles, Slovak Republic, Slovenia, South Africa, Spain, Sweden, Turks and Caicos Islands, United Kingdom	Please refer to the following link for the TIN format of your tax residency country: https://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/tax-identification-numbers/#d.en.347759
	Andorra, Antigua and Barbuda, Aruba, Australia, Austria, Bahamas, Bahrain, Barbados, Belize, Brazil, Brunei, Darussalam, Canada, Chile, China, Cook Islands, Costa Rica, Curaçao flag Curaçao, Dominica, Ghana, Grenada, Hong Kong (China), Indonesia, Israel, Japan, Kuwait, Lebanon, Marshall Islands, Marshall Islands, Macao (China), Malaysia, Mauritius, Monaco, Nauru, New Zealand, Niue, Pakistan, Panama, Qatar, Russian Federation, Saint Kitts and Nevis, Samoa, Saint Lucia, Saint Vincent and the Grenadines, Saudi Arabia, Singapore, Sint Maarten flag Sint Marteen, Switzerland, Trinidad and Tobago, Turkey, United Arab Emirates, Uruguay, Vanuatu	
Not currently committed to participating in the CRS	Algeria, Armenia, Bangladesh, Egypt, Maldives, Oman, Palestine, Philippines, Sri Lanka, Taiwan, Thailand, Turkish Republic of Northern Cyprus, Vietnam	For the tax residency countries which are not participating in the CRS, you may provide your TIN (if any). If you don't have TIN, you may choose that you don't have TIN number and select the reason as " <u>The country of tax residency does</u>



		<u>not require the TIN to be disclosed”</u> .
	United States of America	US is not participating in the CRS, while <u>US tax resident is still required to provide the TIN for FACTA reporting</u> .