

◆ Non-Governmental Organisations applying for a TIN

Non-Governmental Organisations applying for a TIN, should note the following:

COST: First-time Applicant: G\$1,000.00

Re-print of Certificate: G\$2,000.00

Processing Time: One (1) business day

Requirements:

- 1) A copy of the Registration Certificate (Friendly Society Act) from the Ministry of Human Services
- 2) A valid form of identification from two (2) Trustees providing that they are not already in possession of an Individual TIN`
- 3) A completed Company TIN Application Form.

Note: This brochure is not a substitute for the Law. In case of any inadvertent conflict, the Law shall prevail.



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GUYANA REVENUE AUTHORITY
YOUR PARTNER IN DEVELOPMENT



OBTAINING A TAXPAYER IDENTIFICATION NUMBER (TIN)

START
Your Application



INTRODUCTION:

Taxpayer Identification Number

The Taxpayer Identification Number, commonly referred to as 'TIN', is a unique computer generated number issued to each taxpayer, whether an Individual, Business, Government Department or Special Body. Additionally, taxpayers conducting business with the Central Bank, Public Corporation, Government Department or Public Authority (inclusive of the Guyana Revenue Authority), must be registered for a TIN Certificate. The Guyana Revenue Authority is the only agency authorised to register the above-mentioned categories of taxpayers and issue a TIN. Further to this, all applications can be made at the GRA's Headquarters, 200-201 Camp Street, Georgetown, or any of our Regional Branch Offices. The **Taxpayer Registration Form** (formerly Individual/ Business Taxpayer Identification Number Form) must be completed to obtain your TIN Certificate.

◆ Who is Exempt from registering for a TIN?

The following persons are legally exempt from applying for a Taxpayer Identification Number (TIN):

- 1) Any individual under the age of fifteen (15) years
- 2) Temporary residents in Guyana, not in receipt of an income; where the **stay does not exceed 183 days**.
- 3) A person who can prove to the GRA that he/she is not in receipt of an income.

NOTE: If you are qualified under any of the above-mentioned categories, but you are conducting business with the GRA (such as, importation/exportation of goods, applying for a driver's licence, etc), you are still required to apply for a TIN.

◆ Applying for an Individual Taxpayer Identification Number

Individuals applying for a TIN can do so at our Headquarters, or the nearest Regional Branch Office.

COST: First– time Applicant: G\$1,000.00
Re-print of Certificate: G\$2,000.00

*No cost is attached for the re-print of Certificates in the case of name and or address change.

Processing Time: One(I) business day

Requirements:

- 1) One photograph (**size: 1 3/8" x 1 3/4"**)
- 2) A valid form of identification (Passport; National ID; Affidavit of Identity or Driver's Licence)
- 3) A completed Application Form
- 4) Proof of Address (bank statement; utility bill– GTT; GPL, GWI, etc or any mail received via the post which is still in the stamped envelope)
- 5) Deed Poll—In the case of a name change
- 6) Marriage Certificate—If "married" was selected as the Martial Status on the application.

NOTE: If the proof of address is not in the applicant's name, then the person to whom the statement / utility bill applies, must provide a valid copy of identification, along with a testimony form (*which indicates that authorization has been granted for the applicant to use that proof of address*).

◆ Applying for a Company TIN

Companies making an application for a TIN, must provide the following to the GRA:

COST: First– time Applicant: G\$1,000.00
Re-print of Certificate: G\$2,000.00

*No cost is attached for the re-print of Certificates in the case of name and or address change.

Processing Time: One(I) business day

Requirements:

- 1) Valid forms of identification for two Directors (Passport; National ID; Affidavit of Identity or Driver's Licence)
- 2) A completed 'Company' Application Form
- 3) One copy of the Certificate of Corporation

◆ Applying for a Partnership TIN

Partnerships are generally **NOT** required to apply for a TIN, unless applying for a Value Added Tax (VAT) Registration. However, if you are applying for a TIN, then the following must be provided to the GRA:

COST: First– time Applicant: G\$1,000.00
Re-print of Certificate: G\$2,000.00

*No cost is attached for the re-print of Certificates in the case of name and or address change.

Processing Time: One (I) business day

Requirements:

- 1) One photograph (**size: 1 3/8" x 1 3/4"**) per applicant
- 2) A valid form of identification (Passport; National ID; Affidavit of Identity or Driver's Licence). *If any partner is already in possession of a TIN, he/she need not re-apply*
- 3) Completed Application Forms (Taxpayer Registration and 'VAT' Applications)
- 4) Proof of Address (bank statement; utility bill– GTT; GPL, GWI, etc or any mail received via the post which is still in the stamped envelope)
- 5) Business Registration

◆ Applying for a Sole Trader (Individual) TIN

As a Sole Trader, your business can be registered using your Individual TIN. However, if you are not in possession of an Individual TIN, then you will be required to register accordingly:

COST: First– time Applicant: G\$1,000.00
Re-print of Certificate: G\$2,000.00

Processing Time: One (I) business day

Requirements:

- 1) One photograph (**size: 1 3/8" x 1 3/4"**)
- 2) A valid form of identification (Passport; National ID; Affidavit of Identity or Driver's Licence)
- 3) A completed Application Form
- 4) Proof of Address (bank statement; utility bill– GTT; GPL, GWI, etc or any mail received via the post which is still in the stamped envelope)
- 5) Balance Sheet (projection to end of current year)
- 6) Income Statement (projection to end of current year)
- 7) Small Business Bureau Certificate