

# 英国税收居民身份认定规则

## 一、个人

自 2013 年 4 月 6 日起，英国的税收居民身份须根据“法定居民身份测试”(Statutory Residence Test)的结果判定，2013 年金融法案第 45 条<sup>1</sup>列明了法定居民身份测试的内容，并判定什么属于英国税收居民，什么不属于英国税收居民。测试内容包括个人在英国停留的时间、是否仅在英国有家、是否在英国从事全职工作以及与英国的关联等。

一般来说，在英国逗留超过半年的个人很有可能被判定为英国税收居民。英国税务海关总署 (HMRC) 发布了一份有关法定居民测试指引<sup>2</sup>，同时在网上设置了测试工具 (Tax Residence Indicator) 以供个人查询自己的税收居民身份。

如个人的情况较为复杂，应同时参考 HMRC 有关居所 (residence)、住所 (domicile) 和汇款的指引<sup>3</sup>，也可以登录 Gov.uk 网站的相关网页或向他们的税务顾问咨询。

## 二、实体

大部分情况下，在英国注册成立或在英国进行管理及控制的实体都被视为英国税收居民。

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<sup>1</sup><http://www.legislation.gov.uk/ukpga/2013/29/schedule/45/enacted>

<sup>2</sup>[https://www.gov.uk/government/uploads/system/uploads/attachment\\_data/file/547118/160803\\_RDR3\\_August\\_2016\\_v2\\_ofinal\\_078500.pdf](https://www.gov.uk/government/uploads/system/uploads/attachment_data/file/547118/160803_RDR3_August_2016_v2_ofinal_078500.pdf)

<sup>3</sup>[https://www.gov.uk/government/uploads/system/uploads/attachment\\_data/file/528018/RDR1-residence-domicile-remittance.pdf](https://www.gov.uk/government/uploads/system/uploads/attachment_data/file/528018/RDR1-residence-domicile-remittance.pdf)

如果一家实体管理及控制在英国开展，但是在英国以外地区设立（或者相反的情况），则该实体的税收居民身份根据相关双边税收协定判定，或者该实体可能视为“具有双重税收居民身份”，即被多于一个管辖区认定为税收居民。

### 三、不视为税收居民的实体

根据 CRS 的标准，应申报的实体也包括税收透明体（如合伙企业等）。出于 CRS 信息报送的目的，一些在当地法律下不被视为应纳税的实体，也会被视为当地的“税收居民”，例如，虽然合伙企业的应纳税人是合伙人，而非合伙企业本身，但如果合伙企业的管理及控制地在英国，就 CRS 申报而言，该合伙企业也会被视为“英国税收居民”。

### 四、联系方式

无

# 英国纳税人识别号编码规则

## 一、纳税人识别号介绍

严格来说英国没有纳税人识别号 (TIN)，但有以下两种类似纳税人识别号的号码，这两个号码都不会载于官方颁布的身份证明文件上：

1. 最类似的号码是纳税人唯一编号 (UTR)。该号码由一组 10 位数字组成，由 HMRC 分配给需要进行纳税申报的个人和实体。尽管在纳税申报的时候会使用该号码，但该号码不会出现在任何官方颁布的文件上。

2. 另一个在英国使用的号码是国家保险号码 (NINO)。国家保险号码由 2 个字母、6 个数字及 1 个后缀字母 A、B、C 或 D 组成，例如 DQ123456C。所有在英国常住的个人都可取得国家保险号码。该号码会自动分配给所有满 16 岁在英国居住的个人。很多官方发放给个人的文件都使用国家保险号码。个人的国家保险号码载于一张塑料卡片上，自 2010 年 9 月开始，英国就业及退休保障部 (Department for Work and Pensions) 以官方信件的形式通知个人其国家保险号码，但同时会注明该信件本身“不能视作身份证明文件”，所以并不能用于证明该信件持有人的身份。HMRC 某些官方文件将国家保险号码中作为纳税编号使用。

纳税人唯一编号和国家保险号码都是个人隐私，且一旦发放，该号码将永远不变。

然而，不是所有英国税收居民或公民都有纳税人唯一编号或国家保险号码。

更多关于发放纳税人识别号的资料

问 1: 是否自动为所有税收居民发放纳税人识别号?

个人	否	实体	否
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问 2a: 如问 1 就个人的答案为否，请描述个人不予自动发放纳税人识别号的情况。

纳税人识别号不会发放给在英国没有纳税义务或没有参加国民保险的个人，这其中包括 16 岁以下的英国人、没有英国工作许可的人以及其他个人。

问 2b: 如问 1 就实体的答案为否，请描述实体不予自动发放纳税人识别号的情况。

纳税人识别号不会发放给所有英国居民信托。

## 二、纳税人识别号编码规则

识别号类型	格式	说明
纳税人唯一编号 (UTR)	9999999999	10 位数字
国家保险号码 (NINO)	LL999999L	9 位字符: (L 代表字母) -2 个字母 -6 个数字 -1 个字母 (A、B、C 或 D)

### 三、如何找到纳税人识别号

纳税人唯一编号和国家保险号码不载于任何官方颁发的身份证明文件上，这两个号码都是唯一的，且属于持有者的个人隐私。

#### 纳税人唯一编号 (UTR)

纳税人唯一编号可以在个人纳税申报表（表格 SA100 或 CT600）的首页中找到（如下图）：

The image shows a portion of a UK Tax Return 2010 form. At the top left is the HM Revenue & Customs logo. At the top right, it says "Tax Return 2010" and "Tax year 6 April 2009 to 5 April 2010". Below this, the UTR "12345 67890" is circled in red. Other fields include "Tax reference AB123456Z", "Employer reference 123/A246", "Issue address" (Mr A N Other, 5 The Avenue, Anytown, AN2 5AA), "Date", "HM Revenue & Customs office address" (Anytown Tax Office, 123 High Street, Anytown, AN1 3WE), "Telephone", and "For Reference".

纳税人唯一编号也可在纳税申报表填写通知书（表格 SA316 或 CT603）或者账户资料单（Statement of Account）上找到。根据文件的不同类型，号码可能打印在“纳税编号”、“纳税人唯一编号”或“公务用途”的栏位。

#### 国家保险号码 (NINO)

HMRC 会向纳税人发出编码通知书，通知书的信头载有国家保险号码（如下图）：

MR A N Other  
5 The Avenue  
Anytown  
AN2 5AA

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.

HM Revenue & Customs  
Anytown Tax Office  
123 High Street  
Anytown  
AN1 3WE

Phone

Tax reference

National Insurance number **AB123456Z**

Date

国家保险号码还载于国家保险卡及就业及退休保障部发送的信件中，该号码也会载于员工个人工资单及 HMRC 的账户资料单中。

#### 四、国内网站信息

有关唯一纳税人号码的信息可以在 HMRC 的网站上查询：<http://www.hmrc.gov.uk/index.htm>

有关国家保险号码的信息可在下列网站查询：

<http://www.hmrc.gov.uk/ni/intro/basics.htm>

无法网上查询。

#### 五、联系方式

[我们仍在考虑是否使用与 EUSD 相同的联系方式。]

**资料来源：**

英国税收居民认定规则：

<http://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/tax-residency/United-Kingdom-Tax-Residency.pdf>

英国纳税人识别号规则：

<http://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/tax-identification-numbers/UK-TIN.pdf>

## **United Kingdom – Information on residency for tax purposes**

### **Section I – Criteria for Individuals to be considered a tax resident**

From the 6 April 2013 UK tax residency will be determined by the Statutory Residence Test. The Statutory Residence Test can be found at [Schedule 45 to the Finance Act 2013](#) and determines who is resident and who is not resident in the UK for tax purposes. This is achieved by applying some fact based tests that take account of time spent in the UK, whether an individual has their only home in the UK, whether they work full time in the UK and their connections to the UK. In general, individuals that spend more than half of the year in the UK are likely to be UK tax residents. HMRC has published a guidance note on the Statutory Residence Test [RDR3](#) and also an online tool, the Tax Residence Indicator, on the HMRC website. Individuals can use this tool to check their UK residence status.

Anyone with more complex affairs should also refer to HMRC's guidance note on Residence, Domicile and the Remittance Basis [RDR1](#) and the [residence pages](#) of the Gov.uk website or consult their Tax Advisor.

### **Section II – Criteria for Entities to be considered a tax resident**

In most circumstances, an entity will be tax resident in the UK where it is incorporated or managed and controlled in the UK.

If the entity is managed and controlled in the UK, but incorporated elsewhere (or vice versa) then the residence of the entity may be determined by treaty, or the entity may be 'dual resident', a tax resident of more than one country or jurisdictions.

### **Section III – Entity types that are as a rule not considered tax residents**

For the purposes of reporting under the terms of the Common Reporting Standard a reportable entity also includes entities that are typically tax transparent (partnerships etc). For reporting purposes, an entity will be held to be 'tax resident' there even if the law of that country or jurisdiction does not treat the entity as a taxable person, e.g. a partnership managed and controlled in the UK will be 'tax resident' in the UK even though the taxable persons are the partners rather than the partnership itself.

### **Section IV – Contact point for further information**



## Information on Tax Identification Numbers

### Section I – 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 both individuals and entities 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 used in the UK, 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.

Both the UTR and NINO are personal and private to the party 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. Additional information on the mandatory issuance of Tax Identification Numbers (TINs)

#### Question 1 – Does your jurisdiction automatically issue TINs to all residents for tax purposes?

Individuals	No	Entities	No
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#### Question 2a – If you answered no to Question 1 with respect to individuals, describe those instances where individuals are not being automatically issued a TIN.

TINs are not issued to individuals who do not have a liability for UK tax or National Insurance Contributions, this includes those under 16 years of age, those who do not have a right to work in the UK as well as those with no UK tax or National Insurance Contributions liability.

**Question 2b – If you answered no to Question 1 with respect to Entities (as defined by the CRS), describe those instances where Entities are not being automatically issued a TIN.**

TINs are not issued to all UK resident trusts.

**Section II – 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

**Section III – 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.

**Unique Taxpayer Reference (UTR)**

The UTR may be found on the front page of the tax return (form SA100 or CT600) as shown in the example below:



**HM Revenue  
& Customs**

**Tax Return 2010**  
Tax year 6 April 2009 to 5 April 2010

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UTR 12345 67890  
 Tax reference AB123456Z  
 Employer reference 123/A246

Date

HM Revenue & Customs office address

Anytown Tax Office  
 123 High Street  
 Anytown  
 AN1 3WE

Issue address

Mr A N Other  
 5 The Avenue  
 Anytown  
 AN2 5AA

Telephone


For Reference

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The UTR may also be found on a “Notice to complete Tax Return” (form SA316 or CT603) 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”.

### **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:

 <b>HM Revenue &amp; Customs</b>	<b>PAYE Coding Notice</b> Tax code for the year 2010-11
<hr/>	
MR A N Other 5 The Avenue Anytown AN2 5AA	<b>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.</b> HM Revenue & Customs Anytown Tax Office 123 High Street Anytown AN1 3WE
	<b>Phone</b>
	<b>Tax reference</b>
	<b>National Insurance number</b> <span style="border: 2px solid red; border-radius: 50%; padding: 2px;">AB123456Z</span>
	<b>Date</b>

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.

### **Section IV – TIN information on the domestic website**

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>

No online checker is available.

### **Section V – Contact point for further information**

[We are still considering this and whether it is appropriate to use the same contact as we have for EUSD].