

特克斯和凯科斯群岛税收居民身份认定规则

基于 CRS 的报告目的,所有与税收居民相关的定义与标准将遵循 CRS 及其评述的相关规定。特克斯和凯科斯群岛没有直接税法案,因此没有与税收居民认定相关的国内法律规定。

特克斯和凯科斯群岛纳税人识别号编码规则

特克斯和凯科斯群岛不发放纳税人识别号或具有同等效力的识别号码。

资料来源：

特克斯和凯科斯群岛税收居民身份认定规则：

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

特克斯和凯科斯群岛纳税人识别号编码规则：

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

Turks and Caicos Islands- Information on residency for tax purposes

For the purposes of the Common Reporting Standard (CRS), all matters in connection with residence are determined in accordance with the CRS and its commentaries. There are no direct taxation laws on the Turks and Caicos and therefore there are no domestic provisions which define tax residence generally or which provide criteria for determining tax residence.

Turks and Caicos Islands-Information on Tax Identification Numbers

The Turks and Caicos Islands do not issue tax identification numbers (TINs) or equivalent identifiers for tax purposes.