

# INFORMATION FOR CLIENTS PROOF OF IDENTITY CHECKS FOR CLIENT VERIFICATION

## KNOW WHAT YOUR TAX PRACTITIONERS CAN ASK YOU TO VERIFY YOUR IDENTITY



### Overview

Identity crime is on the rise. Criminals increasingly use widespread and sophisticated attempts to steal taxpayer identities. This can lead to devastating financial consequences for you and/or your business.

To minimise the risks of you becoming a victim of identity theft, we require your tax practitioner to verify your identity and that of your business and representative (if any).

#### What should you do?

All of us have to play our part to stamp out tax fraud committed through identity crime.

This factsheet outlines what information your tax practitioner may request to verify your identity and types of evidence or identity documents (IDs) they may seek from you.



### Further information

For further information see our guidelines [TPB\(PN\) 5/2022 Proof of identity requirements for client verification](#).



### Your details that will be verified

#### For individual clients

1. Your full name; and
2. either your residential address or date of birth.

#### For individual clients using a representative

1. Both you and your representative's full names; and
2. either residential addresses or dates of birth; and
3. the authority of your representative to engage the tax practitioner on your behalf.

#### For non-individual clients (for example: a company, partnership or trust)

1. The nominated individual representative's (can be a director, partner, individual trustee or other representative of the non-individual entity)
  - a. full name; and
  - b. either their residential address or date of birth;
2. the non-individual client's full name and either its ABN, ACN or other details to establish the legitimacy of the non-individual client's identity; and
3. the authority of the individual representative to engage the tax practitioner on behalf of the non-individual client.

### Minimum evidence you will be asked to provide

#### Individual clients and representatives

- One primary photo ID.
- If no photo ID is available, one primary non-photo ID and a secondary ID.

#### For non-individual clients

- A document or data that confirms the existence of the non-individual client.

See types of evidence that can be used for proof of identity (POI) checks on the following page.



If the evidence you provide does not satisfactorily verify your identity, your tax practitioner may ask further questions, seek more evidence or take other steps to establish your identity.

Even if you are a well-established client, your tax practitioner may ask you to prove your identity. This is only to protect you or your business from identity fraud.

In exceptional circumstances where you do not have standard IDs, your tax practitioner may use other means to verify your identity.





## Types of documents to use for POI



- Do not send your identity documents by email as it is not considered a secure form of transmission. Ask your tax practitioner for more secure options.
- You can provide originals or certified copies of original IDs to prove your identity.
- Your tax practitioner should not retain your physical or electronic copies of IDs.

### Primary photo IDs

- An Australian or foreign passport; or international travel documents issued by a foreign government or the United Nations
- Driver licence from Australia or overseas, including digital licence
- A government proof of age card issued in Australia
- A national identity card issued by a foreign government or the United Nations
- An ImmiCard issued by the Department of Home Affairs.

### Primary non-photo IDs

- An Australian birth certificate (or birth extract); foreign birth certificate or citizenship certificate
- Government concession cards such as a pensioner, health care or senior's health care card.

### Further information

Depending on the evidence and type of ID document you use to verify your identity, your tax practitioner may request for additional information to verify your identity against ATO held data. For further information see the ATO's [Strengthening Client Verification Guidelines](#).

### Secondary IDs

- A Medicare card
- Government notices such as from the ATO or Centrelink containing the individual's name and residential address issued in the past 12 months.
- Council rates notices or utilities bill (i.e. gas, electricity or water)
- Electoral roll details (checked against [aec.gov.au](http://aec.gov.au))
- For minors, a student card or a letter from a school principal issued in the past 3 months that includes the student's name, residential address and when they attended the school.

### IDs that verify the existence of non-individuals

- Extracts issued by ASIC or other Australian government body
- Constituting or governing document such as a trust deed or partnership agreement
- Proof of the non-individual's business address
- Invoices issued or received in the non-individual's name.

## Examples of documents to use to verify a representative's authority



### For individual clients

An official or legal document showing a parental or guardian relationship or a power of attorney – for example:

- birth certificate or adoption paper
- court order
- enduring power of attorney or similar document
- letter of authority
- signed doctor's letter explaining circumstances.



### For non-individual clients

- A certificate of incorporation of a company or ASIC company extract, identifying the individual representative as a public officer
- A trust deed or a partnership agreement
- The Constitution and/or certificate of incorporation for an incorporated association
- The Constitution of a registered cooperative.