



IMPORTANT NOTICE

TIN Cannot be used as Proof of Address

The Public is hereby notified that the Taxpayers' Identification Number (TIN) is issued by the Guyana Revenue Authority (GRA) to identify persons for **tax purposes only**. **TIN is not to be used as:**

- A proof of address
- A replacement for the National Identification Number

Therefore persons purchasing items such as SIM cards cannot request TIN Certificates to be used as evidence of address. Hence, the GRA **will not** issue TIN Certificates to persons for the purpose of acquiring SIM cards or any other such purchase.

Section 2 of the Income Tax Amendment (No.2) Act of 2006, states that every person conducting business with a **Government Department, Public Authority (including GRA), Public Corporation** or **the Central Bank (Bank of Guyana)** is required to have a TIN.

Commissioner-General