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### **Enforcing the Use of Tax Identification Numbers (TINS)**

In May 2022, the Customs Department, in collaboration with the Inland Revenue Department (IRD), introduced the use of the Tax Identification Number (TIN) for importation and exportation. The TINs, which are issued by the IRD act as a common tax identifier between the departments, were updated on the ASYCUDA World Platform.

The use of the TIN is a mandatory requirement for all commercial transactions. This has become even more relevant with the implementation of the Goods and Services Tax (GST) which allows GST registered persons to recover input tax credits on importation. IRD has advised that claims for input tax credit must be evidenced by a Customs declaration displaying the TIN assigned to the GST registered person. Failure to adhere to this requirement will result in input tax claims being disallowed.

Importers, who conduct business transactions through ASYCUDA, are therefore encouraged to register/renew their business licences, register for GST, if qualified and/or apply for a TIN at the Inland Revenue Department.

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