FATCA registration guidance

To access the FATCA online service you will need an 'Organisation' type Government Gateway account.

If you're an individual who needs to register for FATCA, or any type of user other than an Organisation, you will need to create an Organisation type Government Gateway account.

Existing users

To access HMRC online services and register for FATCA go to: http://www.hmrc.gov.uk/

click on 'Login'

select FATCA from the list of services

enter your User ID and Password

click 'Login'

add FATCA to your services from the list presented

New users

To access HMRC online services and register for FATCA go to: http://www.hmrc.gov.uk/

click on 'Register (new users)' in the 'Do it online' box

this takes you to 'Register for HMRC taxes and sign up for online services'

click on 'Register new users' in the 'Do it online' box on the right hand side

click on 'Register for Foreign Account Tax Compliance Act (FATCA)'

click on create an account for me and this will take you to the start of the registration process which will automatically register you as a Government Gateway user and a FATCA user

To complete your registration you'll need to provide the following details

About you:

Organisation name (if applicable)

First and last name (your name or the name of a contact person if you are an organisation)

Email address

Contact address

Information about each reporting financial institution that you want to register -

Organisation name (if applicable) or first name and last name (if an individual)

email address

telephone number

address of their principle place of business

global intermediary identification number (GIIN)

Unique Taxpayer Reference (UTR) or National Insurance number (NINO) or indicate that the reporting financial institution has no UK tax identifier

a list of all jurisdictions for which this financial institution needs to undertake reporting (including any nil returns)

Once this has been completed you will be provided with the following:

FATCA ID (10 digit reference)

HMRC Registration Identification Number for each FI that you have registered.

These will be the 2 reference numbers that will be required for you to submit a return.

You are now **registered** and **enrolled** to use HMRC FATCA Service.

Please note: you'll need to register before submitting a return.

You can only submit a return for an FI that **you** have registered, as both reference numbers are required for submitting a return (yours and the FI's).