



# POI - establishing identity at registration - non-individuals

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## Purpose


This document has been developed to ensure that before registering a non-individual entity for a tax file number (TFN) in the client register and the Australian Business Register (ABR), Australian Taxation Office (ATO) officers sufficiently establish the commencement of the entity's identity and the identity of the natural person or people behind the entity.

## General principles


The individual completing the application for registration must establish that they are the entity, or make a declaration that they are a person properly authorised to represent the entity, before the entity can be registered with the ATO.

The registration process involves an applicant lodging an application and providing proof of identity at registration information. This may include documents that establish the entity's identity, and the identity of associates (if any) of the entity. For non-individual entities, this must include information, which can be confirmed, on the commencement of the identity of the entity.

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### Identification information for registration of a non-individual

An application to register must satisfy ATO officers as to the existence and identity of the entity being registered and the associates, if any, of the entity.

### Identity of the entity being registered

Use information available from other regulatory bodies with which the entity, or its associates, may already be registered (for example, the Australian Securities & Investments Commission (ASIC), and the Australian Prudential Regulation Authority)

The following table sets out the evidentiary requirements for establishing the identity of the various types of non-individual entities before they can be registered. In addition, the applicant **must** provide a declaration that they are authorised to act on behalf of the entity in making the application to register the entity.

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Trust	Establish the identity of the corporate trustee or all the individual trustees.
Superannuation fund	Establish the identity of the corporate trustee or all the individual trustees.

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**Note:** Additional documentation can be requested in cases where it is felt that the above requirements are not sufficient to satisfy ATO officers of the bona fide identity and establishment of an entity. For example, if fraud is suspected.

### Identity of an associate of the entity

It is also necessary to establish the identity of certain associates of the entity being registered. Provision of the TFN

along with the other information required on the application form for an associated entity is usually sufficient to establish the identity of the associate. s 47E(d) - adverse effect on operations of the agency

s 47E(d) - adverse effect on operations of the

If the TFN does not have the appropriate status or a TFN is not provided and cannot be located, then proof of identity at registration documentation is required for that associate.

If the application provides details of associates in addition to the requirements provided below, confirmation of the identity of any extraneous associates is not required.

Use the following table to establish the identities.

Type of registering entity	Associates required to prove their identity
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Trust	All individual trustees or the corporate trustee.
Superannuation fund	All individual trustees or the corporate trustee.
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Note: If an individual associate is required to provide proof of identity at registration documents, they must do so in accordance with POI - establishing an individual's identity at registration.

### Copies of documents

Copies of documents must be certified and where required, translated into English in accordance with POI - establishing an individual's identity at registration under the heading 'Certification and translations of copies of documents'.

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## POI - establishing an individual's identity at registration

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### Purpose

This document has been developed to ensure that before registering an individual taxpayer, whether a resident or a non-resident, that the identity of that individual has been established.

### General principles

The registration process involves an applicant lodging an application and providing proof of identity documents at registration, that establish they are the individual, or a person properly authorised to represent the individual. For individuals these documents may include evidence of commencement of the identity and evidence of the identity operating in the community. When receiving an application, current unaltered certified documentation must be provided to prove an identity. In some limited circumstances original documents may be accepted.

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### Standard identification requirements for registration of an individual

If the documents provided are in a previous or different name to the one on the application, a document confirming how the name was changed must be included. For example:

- a marriage certificate
- deed poll
- or change of name certificate.

If a non-resident individual is unable to satisfy these standard requirements, refer to the section Identification requirements for registration of a non-resident individual.

Where a parent or guardian signs the application, they must provide **all** of the following:

- their own Tax File Number (TFN) or their own full proof of identity at registration documents. s 47E(d) -
- s 47E(d) - adverse effect on operations of the agency
- the applicant's proof of identity at registration documents
- a document showing their relationship, for example, full birth certificate, guardianship papers or Medicare card.

If an applicant is:

- aged **16 or over** and they are an Australian resident

- they must provide **three** documents, one of which must be a primary document
- **under 16** and they are an Australian resident
  - they must provide **two** documents, one of which must be a primary document.

## Primary documents

Primary documents include an:

- Australian full birth certificate. A birth certificate **extract** is **not** acceptable
- Australian passport
- Australian citizenship certificate or Extract from the Register of Citizenship by Descent
- overseas passport with evidence of Australian immigration status.

## Secondary documents

A secondary document must have been issued within Australia.


Secondary documents include:

- an Australian driver's licence, or learner's permit, or a State or Territory government issued proof of age or photo card. Any address on the licence or card must match the details provided on the application
- a Medicare card
- an account statement from an Australian bank, credit union or building society less than one year old with the applicant's name and current address that match the details provided on the application.

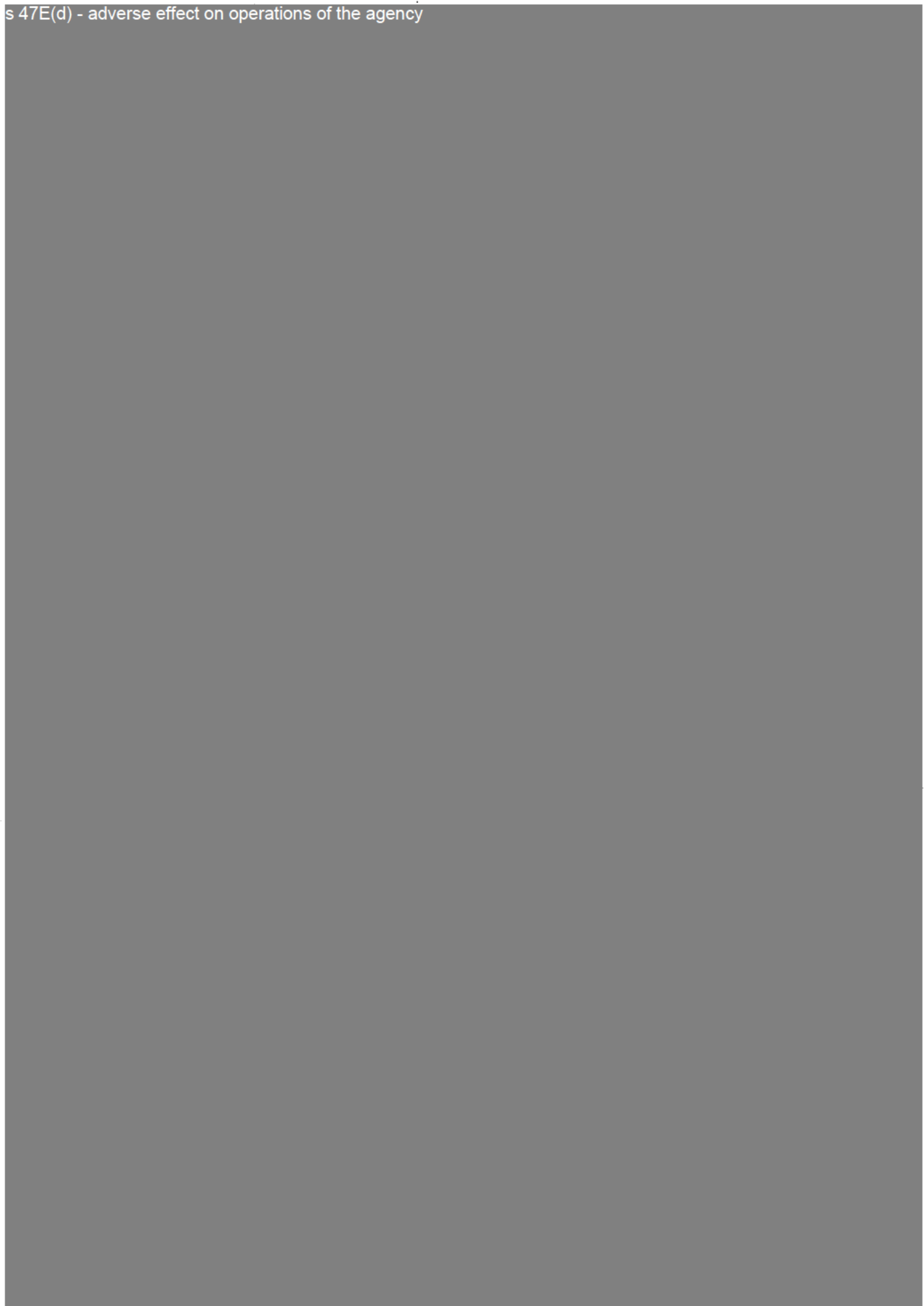
**Note:** Statements printed off the internet and credit card statements are not acceptable.

- a current Automatic Teller Machine (ATM) card from an Australian bank, credit union or building society with signature matching that which is on the application form
- a current Australian firearm licence with a signature and/or photo matching the details provided on the application
- a current student identification card (tertiary or secondary) with a photo issued from an Australian government accredited education authority.


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# PORO - Procedural guidelines

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## Purpose

These guidelines support the PORO component of CEI - Identity management Policy and have been developed to ensure Australian Taxation Office (ATO) officers satisfy themselves that they are communicating with an individual, primary contact or an authorised contact of a taxpayer before they:

- confirm
- disclose
- change the taxpayer's information.

This authentication process is referred to as Proof of Record Ownership (PORO). These guidelines are to be read in conjunction with the Identity Management - CEI 2014/04/01.

## General Principles

The ATO PORO process involves collecting a record identifier, for example the taxpayer's name, TFN or ABN and a number of items of information. The items are based on best practice whole of government Multi factor authentication (MFA) principles.

Generally, authentication will be achieved by requesting items of proof from a minimum of 2 of the 3 Multi Factor Authentication categories.

This information is used to verify the person as the taxpayer, the primary contact or an authorised contact of the taxpayer.

Use the table below to determine your action.

If the client is...	Then items of proof...
a primary contact or non-professional authorised contact (individual)	will be provided from the record of the person making contact, regardless of entity type.
a professional representative (e.g. legal practitioner)	will be provided from the taxpayer record that the firm is representing.
where an authorised contact does not have a TFN	will be provided from the taxpayer record that the contact is representing.

Once a person has proven ownership of their own record, they can access their own record or any record for which they are the nominated representative or authorised contact. For the purposes of administering PORO, the term **authorised contact** includes **nominated representatives**.

**Note:** This method of establishing PORO will apply to registering a voiceprint for a taxpayer, and to any situation where PORO is required and a voiceprint does not exist or is not accessible.

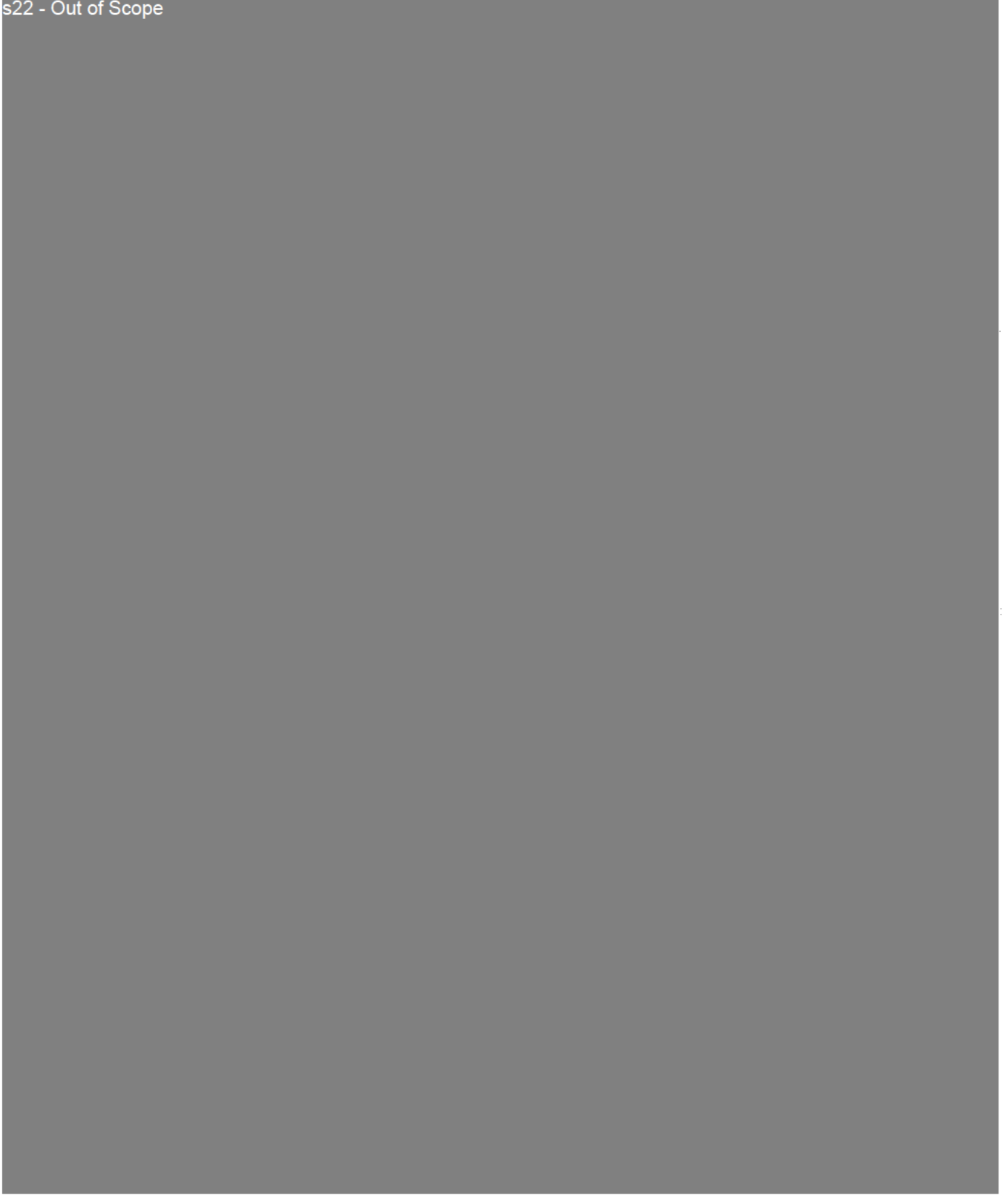
## Current Exceptions

There are some exceptions to these principles. Current exceptions include where:

- an ATO form is being processed. Refer to Forms
- s 47E(d) - adverse effect on operations of the agency
- correspondence is being actioned. Refer to PORO - Inbound interactions - phone and correspondence
- s22 - Out of Scope

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- the nominated representative is a Registered Agent. Refer to PORO - registered agent interactions
- the nominated representative is a professional or external provider (for example a Debt collection agency). Refer to PORO - Inbound interactions - phone and correspondence.
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**Forms**

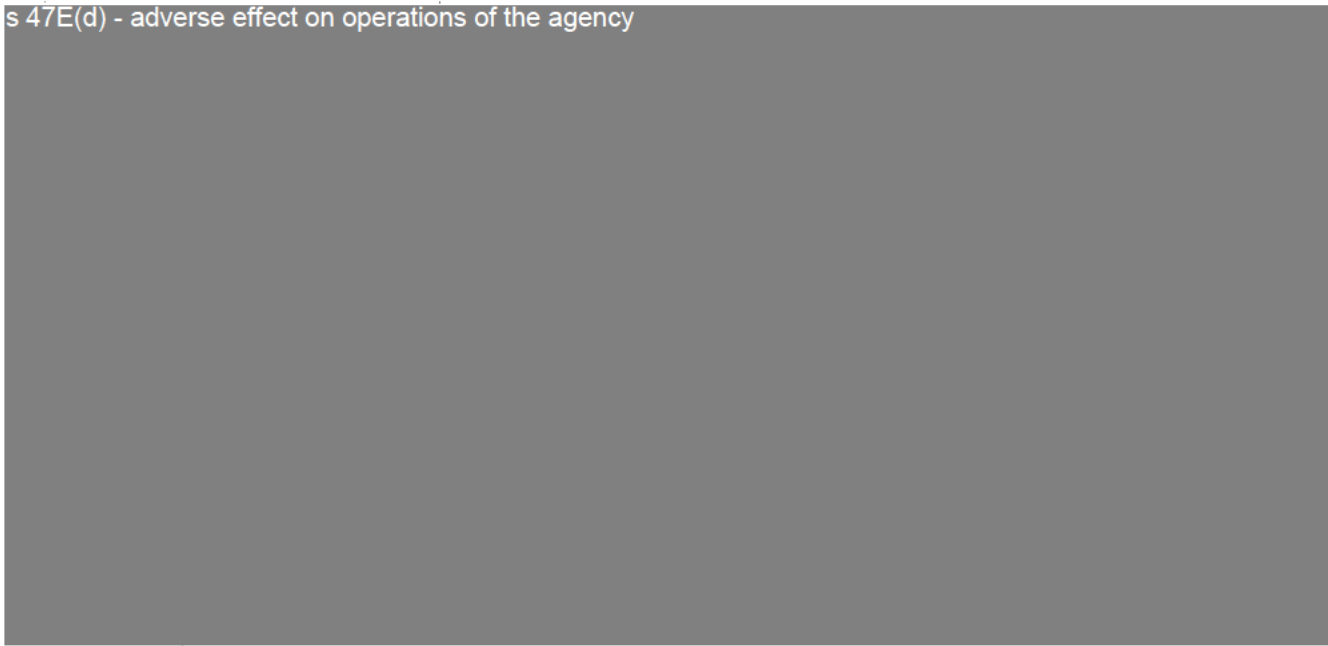
When designing forms for taxpayer use, ATO officers must take into account the general principles set out above. However if the form relates to a non-individual record, or is completed by an authorised third party, the items of proof can relate to the record that the form is about, rather than the record of the person completing the form.

The design of the forms must ask the person who is completing the form:

- for sufficient items of information to identify the taxpayer
- to verify the identity of the person completing the form, and
- their authority to act for the taxpayer.

**Note:** Generally, ATO officers processing forms do not need to contact the taxpayer or their agent for PORO purposes. However, further contact may be required in some cases, for example, if the information provided is inconsistent with information on ATO systems, or the form has not been adequately completed.

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## Definitions

**Client or taxpayer's record** – the record that is created at registration.

**Multi-factor authentication** – when a taxpayer is required to provide at least two of the following three types of information to verify themselves:

- **Something you know:** information an individual would know about themselves such as their date of birth or address
- **Something you have:** information that can be accessed from physical documents or objects such as information from an ATO generated document, or financial institution details
- **Something you are:** information that makes up a person that will not change such as their fingerprints, DNA or voiceprint

**Confidential or protected client information** – defined in the TAA 1953 as information disclosed or obtained under or for the purposes of a taxation law (other than the Tax Agent Services Act 2009) which relates to the affairs of an entity (including but not limited to the entity's tax affairs) and which can identify the entity. For more information, refer to Tax Laws Amendment (Confidentiality of Taxpayer Information) Bill 2010

Defined in the Privacy Act 1988 as information (or an opinion) whether true or not and whether recorded in material form or not about an individual whose identity is apparent, or can reasonably be ascertained from the information or opinion.


### Summary of PORO requirements for Inbound phone interactions

This table is an overview of PORO and authorisation requirements for common phone interactions. Where more than one item of proof is required from the multi factor authentication table, items **must** be obtained from at least **two** categories.

Detailed procedures are available in PORO - Inbound interactions - phone and correspondence.

Inbound ATO contact	Record identifiers required	PORO required	Additional requirements
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Primary owner of a non-individual entity phones the ATO	Name**, TFN or ABN for their own record and name, TFN or ABN for the non-individual record	Three of the Multi factor authentication items from their own record verified against ATO systems or DVS	Non individual primary contacts must be recorded on the taxpayer's record.
Authorised contact of an individual or non-individual entity who is <b>not</b> a professional, phones the ATO. This can include POA, guardians/parents of minors*	Name**, TFN or ABN for their own record.  Name, TFN or ABN for the taxpayer	Three of the Multi factor authentication items from their own record verified against ATO systems or DVS.	The caller's name must be recorded on ATO systems as an authorised contact for the taxpayer. (See note for parents and guardians*)
Authorised contact of an individual or non-individual taxpayer, who is a professional, including legal practitioners* and insolvency practitioners*, phones the ATO	Name**, TFN or ABN for the taxpayer	One of the Multi factor authentication items from the taxpayer's record verified against ATO systems	The caller's name must be recorded on ATO systems as an authorised contact for the taxpayer.  Where a firm is the nominated contact refer to 'firms'.  See special provisions for legal practitioners* and insolvency practitioners.*
Authorised contact for an individual or non-individual entity is a 'firm' (for example, My Budget; Find My Super) or is an individual who does <b>not</b> have a TFN, (for example, minor representatives of non-English speaking taxpayers) phones the ATO	Name**, TFN or ABN for the taxpayer	Three of the Multi factor authentication items from the taxpayer's record verified against ATO systems	The firm's name or the name of the contact who does <b>not</b> have a TFN must be recorded on ATO systems as an authorised contact for the taxpayer.
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Special provisions apply to some categories of contacts in regard to their authorisation on a taxpayer's record:


Legal practitioner	Generally the Legal Practitioner's name should be recorded on ATO systems as an authorised contact of the taxpayer. Refer to  PORO - Inbound interactions - phone and correspondence for exceptional circumstances and urgent requests.
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Name as a record identifier: for an individual record the first and last name must be supplied; for a non-individual – the legal or trading name must be supplied.

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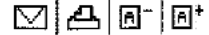
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# PORO - Inbound interactions - correspondence guideline



## Purpose

- >
- > The guideline will assist Australian Taxation Office (ATO) officers actioning inbound correspondence.

## Actioning correspondence

- >
- > When correspondence is actioned, ensure that it is from:

- >
- >
- >
  - a primary or authorised contact
  - for the relevant role or account, and
  - contains the following details:
    - record name, Tax File Number (TFN) or Australian Business Number (ABN)
    - a signature purporting to be that of the primary contact or other authorised contact
    - one item of proof from Multi Factor Authentication (MFA)

- >
- > **Note:** For all portal messages:

- >
- >
- >
  - Proof of record ownership (PORO) has already been established provided the author is a primary contact or authorised contact for the role that the correspondence relates to.
  - Where the message affects **multiple** roles, the author must be authorised for **all** the roles.

> s 47E(d) - adverse effect on operations of the agency

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# Multi Factor Authentication



## Purpose

- ▶ This document assists staff in identifying items required as Proof of Record Ownership (PORO), based on best practice whole of Government Multi Factor Authentication (MFA) principles.
- ▶ Generally, authentication will be achieved by requesting items of proof from a minimum of two of the three MFA categories.
- ▶ The following table advises what MFA category the further items of proof are required from.

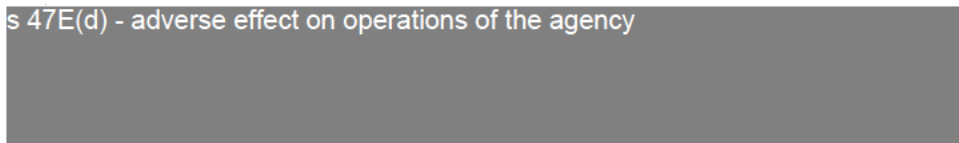
PORO indicator field - Siebel activity	Requirements to complete PORO	Details collected in the IVR
No activity	One record identifier.  Three items of proof, at least one item each from both <u>Something You Have</u> and <u>Something You Know</u> factors.	No information successfully entered in the IVR
ABN	Three items of proof, at least one item each from both <u>Something You Have</u> and <u>Something You Know</u> factors.	ABN was successfully entered
ABN DOB PASS	Two items of proof, one item each from both <u>Something You Have</u> and <u>Something You Know</u> factors, except for DOB.	ABN and DOB successfully entered
TFN	One record identifier, other than TFN.  Two items of proof, one item each from both <u>Something You Have</u> and <u>Something You Know</u> factors.	TFN was successfully entered
TFN DOB PASS	One record identifier, other than TFN.  One item of proof from either the <u>Something You Have</u> or <u>Something You Know</u> factor.	TFN and DOB successfully entered
TFN DOB PASS FID FAIL	One record identifier, other than TFN.  One item of proof from either the <u>Something You Have</u> or <u>Something You Know</u> factor.	TFN and DOB successfully entered, FID unsuccessful
IVR PASS	One record identifier, other than TFN.	TFN, DOB and FID successfully entered
Successful	Confirm the customer's full name.	Voiceprint successfully verified in the IVR.

### Categories

Items from at least **two** of the MFA categories below **are required** for PORO, unless stated otherwise in the procedure.


#### Something You Know (SYK)

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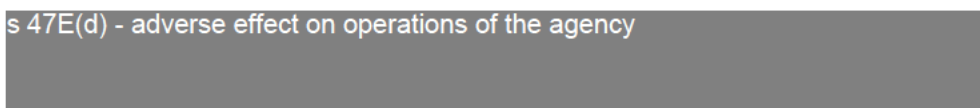
#### Something You Have (SYH)

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#### Something You Are (SYA)

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