

## Foreign Account Tax Compliance Act registration guidance

To access the Foreign Account Tax Compliance Act (FATCA) online service you will need an 'organisation' type Government Gateway account.

If you have an account other than an organisation (i.e. Individual or Agent), you will need to create an organisation type Government Gateway account.

### Existing users

To access HM Revenue and Customs (HMRC) online services and register for FATCA:

1. Go to '[Log in or register for HMRC online services](#)'
2. Select FATCA from the list of services
3. Enter your User id and password
4. Click 'Login'
5. Add FATCA to your services from the list presented

### New Users

To access HMRC online services and register for FATCA:

1. Go to '[Log in or register for HMRC online services](#)'
2. Select the link 'registered for HM Revenue and Customs (HMRC)' - this takes you to 'register for HMRC taxes and sign up for online services'
3. Scroll down and then select register for FATCA
4. Select '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 will 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 (FI) 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 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 are the 2 reference numbers that you will need to submit a return.**

You are now **registered** and **enrolled** to use the HMRC FATCA service. **You will need to wait approximately 24 hours after registering to file your report.**

**You will 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).