

## **GIIN Composition**

GIIN means a Global Intermediary Identification Number assigned to a PFFI or Registered Deemed Compliant FFI. A separate GIIN will be issued to the FI to identify each jurisdiction, including the FI's jurisdiction of residence, in which the FI maintains a branch that is not treated as a Limited Branch. It is anticipated that the IRS FFI list will be updated on a monthly basis to add or remove FIs (or their branches). The GIIN may be used by an FI to identify itself to withholding agents and tax administrations for FATCA reporting. A GIIN will be issued to only those FIs that are not Limited FFIs, Limited Branches, or U.S. branches of an FFI, and will be issued after an FI's FATCA Registration is submitted and approved.

Format: XXXXXX.XXXXX.XX.XXX

The GIIN is a 19-character identification number that is a composite of several other identifiers. These identifiers include the following:

- Each registering FI will be given a FATCA ID that will be used for purposes of establishing and accessing the FI's online FATCA account. For all FIs other than Member FIs, the FATCA ID is a randomly generated six character alphanumeric string. These 6 characters are upper case letters excluding the letter O, or numbers, or a combination of both. For Member FIs, the FATCA ID will be comprised of 12 characters: the first 6 characters will be the Lead FI's FATCA ID, followed by a period, and the last 5 characters will be alphanumeric and assigned sequentially to each Member. The FATCA ID is not the same as the GIIN.
- The Financial Institution Type can be Single, Lead of an Expanded Affiliated Group, Member (not Lead) of an Expanded Affiliated Group, or Sponsoring Entity. The Financial Institution type is provided by the Financial Institution when creating its FATCA account.
- The Category Code is a two-character abbreviation identifying either the Financial Institution Type as previously described or a branch of the Financial Institution.
- The Country Identifier will be the ISO 3166-1 numeric standard country code for the Financial Institution's country of residence for tax purposes that the Financial Institution identified in question 3 on the registration form, or, if the GIIN is for a branch, the branch country identified in question 9A on the registration form.

## Global Intermediary Identification Number (GIIN) Composition

Format: XXXXXX.XXXXXX.XX.XXX

Character Representation	No of Char	Position	Description / Rules
XXXXXX FATCA ID (first six characters)	6	1-6	<i>Alphanumeric upper case only</i> For all Financial Institutions, this is the same as the first 6 characters of the FATCA ID. For leads and singles, this is your FATCA ID, for members; this is just the first six characters.  (First 6 characters of any Financial Institution's FATCA ID are randomly generated and will never use the letter "O" )
Separator 1	1	7	Period = .
XXXXX Financial Institution Type	5	8-12	<i>Alphanumeric upper case only</i> Lead = 00000 Sponsoring Entity = 00000 Single = 99999 Member = Same as the last 5 characters of the Member's FATCA ID (sequential, starting from 00001 and going to 99998, then A0000 – ZZZZZ; will never use the letter "O")
Separator 2	1	13	Period = .
XX Category Code	2	14-15	<i>Alpha upper case only</i> Based on Financial Institution or Branch category LE = Lead SL = Single ME = Member BR = Branch (the first thirteen characters of a branch's GIIN will match the first thirteen characters of the GIIN of the Financial Institution with which the branch is associated) SP = Sponsoring Entity
Separator 3	1	16	Period = .
XXX Country Identifier	3	17-19	<i>Numeric</i> ISO 3166-1 numeric standard country code of the Financial Institution or branch NOTE: Use 999 for country code "Other"