| **POI verification – Individual representative of non-individual client checklist** ➊ | |
| --- | --- |
| A. Individual representative of a non-individual client | |
| **Details of the non-individual client the individual representative is seeking to engage a registered tax practitioner on behalf of:**  **Full name:**  **ABN (if applicable) and ACN (if applicable):**  **Other details sighted:**  *Has the relevant documentation or data verifying the identity of the non-individual client been sighted to verify its existence?* ***YES/NO*** *(delete whichever was not relevant).*  *What verification documentation or data was sighted?*  Examples of documentation or data that verifies the existence of non-individual clients include:   * extracts issued by ASIC or another Australian Government body; * constituting or governing documentation (e.g., a trust deed or partnership agreement); * proof of the non-individual client’s business address; and * invoices issued/received in the non-individual client’s name.   *Complete and retain the* ***Professional judgment file note – reasonable assessment of entity client legitimacy****.* | |
| **Authority of the individual representative to engage the registered tax practitioner on behalf of a non-individual client:**  *What legal document was sighted that demonstrated the authority of the individual representative to engage a registered tax practitioner on behalf of the non-individual client?*  ***Note:*** *Documentation may include annual company statements or ASIC documentation identifying the individual representative as an officeholder, a trust deed, a partnership agreement or constitutions, verbal authority from an existing authorised representative or officeholder (after verifying that person), ABR details, employment contracts indicating positions (e.g., tax managers) or other publicly available information (e.g., public website information).* | |
| **Full name of individual representative (i.e., subject to this POI verification):** | |
| **Date of birth of representative:** | |
| **Residential address of representative:** | |
| **Date and time the POI verification was conducted:** | |
| **Name (and title) of person conducting the POI verification:** | |
| **Was the individual’s identity well-established so no POI verification is required?** Yes/No  If **YES** – go to **Professional judgment file notes**  **Was the representative’s identity verified satisfactorily?:** Yes/No  The identification documents were clear and legible and identified the individual. There did not appear to be a reason to question the identification documents provided.  Signed: | |
| **Were additional verification steps required to be taken because of any discrepancy?**  **If so, why and what steps were taken?** | |
| B. Primary photographic identification document (photo ID) ➊ Yes/No | |
| * An original/certified copy *(delete whichever was not relevant)* of an Australian or overseas driver’s licence or permit (including a digital driver’s licence).   **Last 3 digits/letters of document number/reference:**  **Sighted in person (including via videoconferencing)/electronically *(delete whichever was not relevant).*** |  |
| * An original/certified copy *(delete whichever was not relevant)* of an Australian passport.   **Last 3 digits/letters of document number/reference:**  **Sighted in person (including via videoconferencing)/electronically *(delete whichever was not relevant).*** |  |
| * An original/certified copy *(delete whichever was not relevant)* of a Government proof of age card issued in Australia.   **Last 3 digits/letters of document number/reference:**  **Sighted in person (including via videoconferencing)/electronically *(delete whichever was not relevant).*** |  |
| * An original/certified copy *(delete whichever was not relevant)* of a foreign passport issued by a foreign Government or the United Nations.   **Last 3 digits/letters of document number/reference:**  **Sighted in person (including via videoconferencing)/electronically *(delete whichever was not relevant).*** |  |
| * An original/certified copy *(delete whichever was not relevant)* of an international travel document issued by a foreign Government or the United Nations.   **Last 3 digits/letters of document number/reference:**  **Sighted in person (including via videoconferencing)/electronically *(delete whichever was not relevant).*** |  |
| * An original/certified copy *(delete whichever was not relevant)* of an ImmiCard provided by the Department of Home Affairs.   **Last 3 digits/letters of document number/reference:**  **Sighted in person (including via videoconferencing)/electronically *(delete whichever was not relevant).*** |  |
| C. Primary non-photo ID ➊ Yes/No | |
| * An original/certified copy *(delete whichever was not relevant)* of an Australian birth certificate, birth extract or citizenship certificate.   **Last 3 digits/letters of document number/reference:**  **Sighted in person (including via videoconferencing)/electronically *(delete whichever was not relevant).*** |  |
| * An original/certified copy *(delete whichever was not relevant)* of a foreign birth certificate or citizenship certificate.   **Last 3 digits/letters of document number/reference:**  **Sighted in person (including via videoconferencing)/electronically *(delete whichever was not relevant).*** |  |
| * An original/certified copy *(delete whichever was not relevant)* of a Government issued concession card (e.g., pensioner concession card, a health care card or a senior’s health care card).   **Last 3 digits/letters of document number/reference:**  **Sighted in person (including via videoconferencing)/electronically *(delete whichever was not relevant).*** |  |
| D. Secondary ID ➊ Yes/No | |
| * An original/certified copy *(delete whichever was not relevant)* of a notice from the ATO or other Government agency (such as Centrelink), that contains the individual’s name and residential address, issued in the past 12 months.   **Last 3 digits/letters of document number/reference:**  **Sighted in person (including via videoconferencing)/electronically *(delete whichever was not relevant).*** |  |
| * An original/certified copy *(delete whichever was not relevant)* of a municipal council rates notice or a utilities bill (such as a water, gas or electricity bill) that contains the individual’s name and residential address, issued in the past three months.   **Last 3 digits/letters of document number/reference:**  **Sighted in person (including via videoconferencing)/electronically *(delete whichever was not relevant).*** |  |
| * An original/certified copy *(delete whichever was not relevant)* of a Medicare card.   **Last 3 digits/letters of document number/reference:**  **Sighted in person (including via videoconferencing)/electronically *(delete whichever was not relevant).*** |  |
| * An original/certified copy *(delete whichever was not relevant)* of, for an individual aged under 18, a letter from a school principal issued in the past three months that details the individual’s name, residential address and when they attended the school, or a student card if available.   **Last 3 digits/letters of document number/reference:**  **Sighted in person (including via videoconferencing)/electronically *(delete whichever was not relevant).*** |  |
| * Electoral roll details – checked against [www.aec.gov.au](http://www.aec.gov.au). |  |
| E. Alternative POI electronic verification ➊ Yes/No | |
| Under the ATO’s POI verification methodology (contained in [**‘Strengthening client verification guidelines’**](https://www.ato.gov.au/Tax-professionals/Your-practice/Tax-and-BAS-agents/Strengthening-client-verification-guidelines/#Whoyouneedtoverify1)),an individual representative’s identity can be verified either by conducting:   * **visual identification** (i.e., using the **Visual method**) of an individual’s **primary photo ID** (i.e., listed at **Heading ‘B’** above, such as a **driver’s licence**)in person or via videoconference; or * verification of **two** separate proof of identity documents (i.e., a **primary non-photo ID** listed at **Heading ‘C’** above and/or a **Secondary ID** listed at **Heading ‘D’** above) by using the **Visual method**➋ or any combination of at least two of the available three methods accepted by the ATO, including the **Source ATO method**➌, the **Source document verification service (DVS) method**➍or the **Visual method.**   Furthermore, the authorisation of the individual representative by the non-individual client must be confirmed via a **relationship verification** by the same means as prescribed by the TPB (highlighted above), and/or by looking at the **authorised associated/contacts** listed on the **ATO client record**, for the client in respect of which the tax practitioner is authorised to act on behalf of. The practitioner can only access the client’s records after verifying the identity of the authorised representative.  In applying reasonable care to verifying a relationship, the practitioner should consider the currency of the documents being used. If the practitioner has doubts about the authenticity of any document, they should consider asking for further proof. |  |