

## Director identification number (Direction ID) guidelines

Effective on and from 21 November 2021 the ATO has implemented new requirements regarding Director identification numbers. The following covers the key changes to be aware of.

We are currently updating the SUPERCentral platform to enable director ID's for your clients and will notify you as the features become available.

### What is a Director Identification Number (Director ID)?

A director ID is a unique identifier that identifies a director of a company.

### Who will need a Director ID?

From 1 November 2021, all directors (or an alternate director who is acting in that capacity) of:

- a company
- Aboriginal and Torres Strait Islander corporation
- corporate trustee, for example, of a self-managed super fund
- charity or not-for-profit organisation that is a company or Aboriginal and Torres Strait Islander corporation
- registered Australian body, for example, an incorporated association that is registered with the Australian Securities and Investments Commission (ASIC) and trades outside the state or territory in which it is incorporated
- foreign company registered with ASIC and carrying on business in Australia (regardless of where you live).

must apply for a director ID online from the Australian Business Registry Services (ABRS) website and will be required to log in using the myGovID app.

### When will you need a Director ID?

When a director is required to apply for a director ID will depend on the date that they became a director.

Corporations Act directors	
DATE YOU BECAME A DIRECTOR	DATE YOU MUST APPLY
On or before 31 October 2021	By <b>30 November 2022</b>
Between 1 November 2021 and 4 April 2022	Within 28 days of appointment
From 5 April 2022	Before appointment

CATSI Act directors	
DATE YOU BECAME A DIRECTOR	DATE YOU MUST APPLY
On or before 31 October 2021	By 30 November 2022
From 5 April 2022	Before appointment

## Exemptions for a Director ID

You will not be required to apply for a director ID if you are:

- a company secretary but not a director
- acting as an external administrator of a company
- running a business as a sole trader or partnership
- referred to as a 'director' in your job title but have not been appointed as a director under the Corporations Act or the Corporations (Aboriginal and Torres Strait Islander) ('CATSI') Act
- a director of a registered charity with an organisation type that is not registered with ASIC to operate throughout Australia
- an officer of an unincorporated association, cooperative or incorporated association established under state or territory legislation, unless the organisation is also a registered Australian body.

## How to apply for a DIN

The application for a director ID requires a director to verify their identity.

**A director must complete the application themselves and cannot instruct an authorised agent such as an accountant or financial advisor to apply for a director ID on their behalf.**

Additional information is available at:

- <https://www.ato.gov.au/Super/Sup/Preparing-for-your-director-ID/>
- <https://www.abrs.gov.au/director-identification-number/who-needs-apply-and-when>

You can apply for a director ID in three steps.

<b>Step 1 – Set up myGovID</b>	You will need a standard or strong identity strength myGovID to apply for your director ID online.
<b>Step 2 – Gather your documents</b>	<p>You will need to have some information the ATO knows about you when you apply for your director ID:</p> <ul style="list-style-type: none"> <li>• your tax file number (TFN)</li> <li>• your residential address as held by the ATO</li> <li>• information from two documents to verify your identity (ideally passport and Medicare card)</li> </ul>

	<p>Examples of the documents you can use to verify your identity include:</p> <ul style="list-style-type: none"> <li>• bank account details</li> <li>• an ATO notice of assessment</li> <li>• super account details</li> <li>• a dividend statement</li> <li>• a Centrelink payment summary</li> <li>• PAYG payment summary.</li> </ul>
<p><b>Step 3 – Complete your application</b></p>	<p>Once you have a standard or strong identity strength myGovID, and your documents, from November 2021 you can log in here and apply for your director ID. The application process should take less than 5 minutes.</p>

For more information on how to apply for a director ID visit:

<https://www.abrs.gov.au/director-identification-number/apply-director-identification-number>

## Director of a company – your obligations

As a director of a company, you have an obligation to:

- apply for a director ID within the relevant timeframe
- applying for a director ID when directed by the Registrar to do so
- not apply for more than one director ID (unless directed by the Registrar to do so)
- not misrepresent your director ID to a Commonwealth body, company, registered Australian body or Aboriginal and Torres Strait Islander corporation
- not being involved in a breach of the above director ID obligations.

A director can apply for an extension if they are unable to apply for a director ID within the relevant timeframe. Information on how you can do this will be available here in November.

If a director does not meet their director ID obligations:

- there may be civil or criminal penalties
- they may be issued with an infringement notice.

For more information on who needs to apply and when to apply for a director ID visit

<https://www.abrs.gov.au/director-identification-number/who-needs-apply-and-when>

Should you have any queries regarding Director ID or any other matter, please don't hesitate to call us on 02 8296 6266 or emails [info@supercentral.com.au](mailto:info@supercentral.com.au).