

De acordo com o Documento "Notice 17-46 - IRS-US" publicado em 2017 pelo IRS, o NIF US é obrigatório para todos os reportáveis FATCA. Apesar disso, foi permitido que até dezembro de 2019 fosse usado uma entrada genérica "AAAAAAAAA" para os casos em que a Instituição ainda não conseguiu, apesar de todos os esforços feitos, o valor do NIF US para um determinado declarado reportável FATCA. No entanto, esta possibilidade não será mais permitida a partir das informações prestadas para o ano calendário de 2020.

"B. U.S. TIN Reporting by Reporting Model 1 FFIs The Treasury Department and the IRS understand that some reporting Model 1 FFIs need additional time to implement practices and procedures to obtain and report required U.S. TINs for preexisting accounts that are U.S. reportable accounts. Accordingly, with respect to reporting on preexisting accounts that are U.S. reportable accounts, for calendar years 2017, 2018, and 2019, the U.S. Competent Authority will not determine that there is significant non-compliance with the obligations under an applicable Model 1 IGA with respect to a reporting Model 1 FFI solely because of a failure to obtain and report each required U.S. TIN, provided that the reporting Model 1 FFI: (1) obtains and reports the date of birth of each account holder and controlling person whose U.S. TIN is not reported; (2) requests annually from each account holder any missing required U.S. TIN; and (3) before reporting information that relates to calendar year 2017 to the partner jurisdiction, searches electronically searchable data maintained by the reporting Model 1 FFI for any missing required U.S. TINs.

The IRS expects to provide further instructions regarding appropriate reporting for the TIN data element for preexisting accounts that are U.S. reportable accounts with missing required U.S. TINs.

Reporting Model 1 FFIs should implement practices and procedures promptly to ensure that financial accounts are documented in accordance with the applicable Model 1 IGA and that U.S. reportable accounts are adequately and timely reported in future years. Nothing in this Notice affects a reporting Model 1 FFI's obligations under chapter 3 or 61 with respect to a reportable amount or reportable payment."

Para podermos cumprir o Acordo FATCA em 2021 de forma integral, haverá necessidade de alteração de algumas regras de validação do NIF US para os reportáveis FATCA. As adaptações necessárias na e-financeira estão sendo feitas e serão publicadas na primeira quinzena de janeiro.

Fonte: e-Financeira, em 22.11.2019