

Director identification number FAQ

This page contains frequently asked questions (FAQ) about **Director identification numbers**.

The government announced the introduction of director identification numbers as part of a package of reforms to address illegal phoenix activity. This will be delivered by the Australian Taxation Office as part of the Modernising Business Registers Program.

Director ID obligations and eligibility is defined in the *Corporations Act 2001* and the *Corporations Act (Aboriginal and Torres Strait Islander) Act 2006* ("CATSI Act").

Recent Updates

13/04/2021 New page.

Case Id: 32408

Self Help

Clients can be referred to **Modernising Business Registers** on the ATO website.

In Detail

What is a director ID?

A director identification number

- will be known as a director ID, and
- is a unique number that a director will keep forever.

When do I need to apply?

Directors don't need to do anything for now.

The ATO is currently testing the new system to ensure a seamless user experience. To keep up to date on director ID you can go to the ATO website.

Why are director ID's required?

They are required to verify the identity of directors. They will help to:

- prevent the use of fake director identities, and
- make it easier for government regulators to trace directors relationships with companies over time.

This will help to identify and eliminate director involvement in unlawful activities such as illegal phoenix activity.

More information:

- **Illegal phoenix activity** on the ATO website
- **Key responsibility of company directors** on the ASIC website.

How will director IDs be used?

They will be used to associate directors with companies.

For now, director ID details will not be made public.

Who needs a director ID?

You need a director ID if you are an eligible officer of a company or other body corporate registered under the:

- *Corporations Act 2001*
- *Corporations (Aboriginal and Torres Strait Islander) Act 2006 (CATSI Act)*.

An eligible officer is a person appointed as:

- a director
- an alternate director who is acting in that capacity.

An alternate director is someone a director appoints to act on their behalf for a set period. For example, while the director is away on long term leave.

Entities that require directors to have a director ID

Entity type	What to look for
<p>Public company (listed and unlisted) A company:</p> <ul style="list-style-type: none"> • listed on the Australian stock exchange that anyone can buy shares in. • limited by guarantee which is a common structure used for not-for-profit and charitable organisations that reinvest any surplus (profit) towards the organisation's purposes. 	<p>Australian company number (ACN) Name includes:</p> <ul style="list-style-type: none"> • Limited, or • Ltd.
<p>Proprietary (private) company The most common type of company. It is a common structure used for:</p> <ul style="list-style-type: none"> • small businesses • a corporate trustee of a self-managed superannuation fund (SMSF). 	<p>ACN Name includes:</p> <ul style="list-style-type: none"> • Proprietary Limited, or • Pty Ltd.
<p>Aboriginal and Torres Strait Islander corporations An incorporated body designed to suit the needs of Aboriginal and Torres Strait Islander people. These corporations are registered under the Corporations (<i>Aboriginal and Torres Strait Islander</i>) Act and regulated by the Office of the Registrar of Indigenous Corporations.</p>	<p>Indigenous corporation number (ICN) Name includes one of the following:</p> <ul style="list-style-type: none"> • Aboriginal corporation, Torres Strait Islander corporation or a combination of both • Indigenous corporation • registered native title body corporate
<p>Registered foreign company Foreign companies that want to do business in Australia need to be registered under the Corporations Act. All the directors of a registered foreign company, including those who reside overseas, will need a director ID.</p>	<p>Australian registered body number (ARBN) Name includes:</p> <ul style="list-style-type: none"> • Limited • Ltd • Proprietary • Limited, or • Pty Ltd.
<p>Certain types of incorporated associations A common structure used for not-for-profit organisations like sporting clubs and community groups. These organisations are regulated by state and territory governments. If an incorporated association trades outside the state or territory in which it is incorporated, it needs to be registered under the Corporations Act. If the incorporated association is an Australian registered body, the directors of the association need a director ID.</p>	<p>Name includes:</p> <ul style="list-style-type: none"> • Incorporated, or • Inc, and • an ARBN.
<p>Registered charities Some not-for-profit organisations choose to register as a charity with the Australian Charities and Not-for-Profit Commission (ACNC).</p>	<p>Any of the above.</p>

Who doesn't need a director ID?

A director ID is not required if you are a:

- company secretary but not a director
- acting as an external administrator of a company
- run your business as a sole trader or partnership.

How do I apply for a director ID?

To apply, directors will need to use ABRIS online services and sign in using the myGovID app.

To use myGovID, refer to **How to set up**.

What is myGovID?

MyGovID is an app downloaded to a smart device. It allows clients to verify their identity and sign into a range of government online services, including myGov.

MyGovID is not the same as myGov. A myGov account lets you access services like the ATO, Centrelink, Medicare and more.

For more information refer to **Difference between myGovID and myGov**.

Legislation

Commonwealth Registers Act 2020

Sets out the powers and functions of the Registrar.

On 4 April 2021, the Commissioner of Taxation was appointed as Registrar under the:

- *Business Names Registration Act 2011*
- *Commonwealth Registers Act 2020*
- *Corporations Act 2001*
- *National Consumer Credit Protection Act 2009*.

Treasury Laws Amendment (Registries Modernisation and Other Measures) Act 2020

Amended laws relating to corporations, business names registration and consumer credit protection and dealt with consequential matters to enact the *Commonwealth Registers Act*.

The requirement for a person to have a director ID is set out in:

- *section 308-20 of the Corporations (Aboriginal and Torres Strait Islander) Act 2006 (CATSI Act)*
- *section 1272C of the Corporations Act 2001*.

Regulatory Powers (Standard Provisions) Act 2014

Sets out a standard framework for issuing infringement notices.

[Related Resources](#)

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