



# A Guide to applying for Director Identification Numbers in Australia

From 1 November 2021, the Australian Government introduced a requirement for all current and future directors of Australian companies, including directors of registered foreign companies, to apply for a director identification number. In Australia, all directors must be individual persons and, as a result, application for a Director ID will require directors to provide verified identity documents. There are a number of ways to apply, depending on your available identity documents.

## What is a Director ID?

A director identification number (**Director ID**) is a unique identifier, issued by Australian Business Registry Services (**ABRS**), that a director will apply for once and keep forever. It will be the same number for all director positions held by an individual across all their appointments. The requirement to apply for a Director ID is not applicable to other appointments such as company secretary or public officer.

## When do you need to apply for a Director ID?

### A director who is:

1. appointed prior to 1 November 2021 must apply for their Director ID by 30 November 2022;
2. appointed for the first time between 1 November to 4 April 2022 must apply within 28 days from their appointment date (as registered with ASIC); or
3. appointed after 5 April 2022 must apply for a Director ID prior to their appointment.

From 1 November 2021 it is the director's obligation to apply for a Director ID in line with these time limits.

## Application process

### Directors can apply for a Director ID either:

1. online through myGovID;
2. by telephone with the ABRS; or
3. by lodging a paper form.

The method chosen will likely depend on the identity documents available to you. Directors who have sufficient Australian identity documents will generally find it easier to apply through the online or telephone application systems. For directors with access to myGovID and an Australian Tax File Number (TFN), we recommend applying online.

## Online applications

Download the myGovID app on your mobile phone and follow the prompts to create an account. Verify your identity by providing your TFN, a residential address matching the records with the ATO and information from **two** of the following:

1. bank statement;
2. ATO notice of assessment;
3. superannuation account statement;
4. centrelink payment summary; or
5. PAYG payment summary.

Once a myGovID account has been created, apply for a Director ID by visiting the [ABRS website](#) and linking your myGovID account.

## Telephone applications

Call 13 62 50 (or +61 2 6216 3440 from overseas) and provide your TFN and the residential address held by the ATO. To verify your identity, you will also need to:

1. answer two additional questions based on details the ATO knows about you; and
2. provide details from **one primary** and **one secondary** identification document from Table A below.

**Table A: ID for telephone applications**

Primary documents
Australian full birth certificate
Australian passport (current or expired < 2 years)
Australian citizenship certificate
ImmiCard
Visa (if you are using a foreign passport but remain in Australia)
Secondary documents
Medicare card
Australian driver's licence or learner's permit

## Paper applications

Directors who do not have sufficient Australian identity documents, or who are unable to use the online or telephone verification process should complete a paper application. To do so:

1. download and complete the paper application from the [ABRS website](#);
2. print and sign the form;
3. attach **certified** copies of your identity documents:
  - for applicants within Australia, **one primary** and **two secondary** documents from Table B;
  - for applicants outside Australia, **one primary** and **one secondary** document from Table C.

Original documents should not be provided as these will not be returned to the applicant.

Applicants within Australia who use the paper application process must ensure their documents are certified by a legal practitioner, medical practitioner, JP, religious minister, police officer, sheriff's officer or bank officer of at least five years' service.

Refer to the information below regarding notarisatation, certification and translation requirements for documents not issued in Australia.

4. post the form and attachments to the ABRS at Locked Bag 6000, Albury NSW 2640, Australia.

**Table B: ID for paper applications within Australia**

Primary documents
Australian passport (current or expired < 2 years)
Australian full birth certificate
Australian citizenship certificate
Foreign passport (current)
Secondary documents
Australian driver's licence or learner's permit
Medicare card

**Table C: ID for paper applications from outside Australia**

Primary documents
Australian passport (current or expired < 2 years)
Foreign passport (current)
Australian or foreign birth certificate
Secondary documents
National photo identification card
Foreign government identification
Driver's licence (address must match application)
Marriage certificate & change of name documents



## Requirements for foreign documents

There are additional translation and notarisation requirements that you must comply with for the ABRS to accept identification documents that are in a foreign language or issued by an overseas government.

### Documents in a foreign language

Documents in a foreign language must be provided with a certified translation. Translations must be completed by an approved translation service and certified as a true and correct copy. Each translation should display an official stamp (or similar) that shows the certifier's accreditation. Translations should also be accompanied by a certified copy of the original document in the language of origin. Details of approved translation services may be found at the closest Australian embassy, high commission or consulate.

### Documents issued outside Australia

Applicants within Australia may have their foreign passport certified by a legal practitioner, medical practitioner, JP, religious minister, police officer, sheriff's officer or bank officer of at least five years' service. A certified translation is still required if the document is not in English, as noted above.

If the applicant is located overseas, the ABRS site states that foreign documents can be certified by:

1. a notary public;
2. staff at the nearest Australian embassy, high commission or consulate, including consulates headed by Austrade honorary consuls.

In addition, if the issuing country is a party to the **Hague Apostille Convention**, an applicant can ask the competent authority in that country to certify copies by using an apostille.

Current ABRS guidance indicates that foreign documents cannot be certified electronically or by video conference. Therefore, it is likely that organising a local notary to notarise your ID documents is most practical. Alternatively, locations of Australian embassies and consulates can be found on the [DFAT website](#).

Further details of who can verify and certify documents can be found on the [ABRS website](#).

## Potential pitfalls

The online application process is generally straightforward and takes approximately 5-10 minutes.

However, issues can occur if a director holds multiple directorships with different personal details recorded in ASIC's records for each appointment (such as differences in address or name changes). When this occurs, it is suggested that the director's name, address, date and place of birth be updated and standardised by updating the companies' records with ASIC.

If a director has different legal names on identity documents, documents may need to be reissued in a consistent name to comply with ABRS requirements.

As set out above, the requirements for translation and notarisation of identity documents for overseas directors can be onerous. In many cases, this process will be time-consuming so companies will need to plan for any director changes in advance to ensure the directors can meet their obligations to have a Director ID within the timeframes required.



## Applying for an extension

Where a director is unable to apply for a Director ID within the required timeframe, they may apply to the ABRS for an extension. When doing so, the applicant must provide a declaration containing reasons why an application for a Director ID cannot be made within the required timeframe, with supporting evidence and documentation.

It is important to note that the ABRS has not published guidance as to circumstances which may be deemed acceptable. The granting of an extension should therefore not be relied upon as significant penalties apply for non-compliance.



## Penalties for non-compliance

The new Director ID regime has been established to promote good corporate governance and deter illegal phoenixing, fraud and corporate misconduct. It also aims to provide simpler, more effective tracking of directors and their corporate history.

It is a director's personal responsibility to ensure they have applied for a Director ID within the statutory timeframes. Penalties may apply if a director does not comply within the time required, including the issue of a fine of up to \$13,200\* or a civil penalty of up to \$1,100,000\*. More serious offences (such as applying for multiple Director IDs or misrepresenting your Director ID) have a maximum criminal penalty of \$26,640\* or 1 year imprisonment, plus a potential civil penalty of up to \$1,100,000\*.

PwC, if appointed as your ASIC or tax agent, cannot apply for a Director ID on a director's behalf but can provide guidance and assistance through the process.

\* as at 30 November 2021

## Questions?

PwC's Legal Team is happy to provide guidance and assistance with these requirements.

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