

MALAYSIA TIN NUMBER AND TIN REGISTRATION

TAX IDENTIFICATION NUMBER (TIN)

1) Income Tax Number (ITN)

The Inland Revenue Board of Malaysia (IRBM) assigns a unique number to persons registered with the Board. This unique number is known as “Nombor Cukai Pendapatan” or Income Tax Number (ITN). This number is issued to persons who are required to report their income for assessment to the Director General of Inland Revenue.

The ITN is unique to a person and is not assigned to another person. Individuals are not automatically issued with TIN. TIN is only issued either on request, on registration exercise by the tax authority or on employment when their employer request for their registration.

The ITN consist of maximum twelve or thirteen alphanumeric characters with a combination of the Type of File Number and the Income Tax Number.

Example for Individual File Number:

Type of File Number (2 alphabets characters (SG or OG)) + space + Income Tax Number (maximum 11 numeric characters)

Example: SG 10234567090 or OG 25845632021

For individual ITN, the end number can be either 0 or 1 which indicates the husband or wife. The old registration system registers the wife with the same file number as the husband; adding number “1” at the end of the file number as the wife code to indicate that it is a spouse file.

With the new Self-Assessment System starting from 2004, the wife code formatting has not been used anymore and all new file registration application have been treated the same. The wives will have a different file number from the husbands plus code “0” at the end of their new file number.

Example for Non-Individual File Number:

Type of File Number (maximum 2 alphabets characters) + space + Income Tax Number (maximum 10 numeric characters)

Example: TF 1023456709 or C 2584563202

The structure of ITN for Non-Individual files has been the same since 2001 since the Self-Assessment System for companies commenced.

Each ITN will be unique according to the identity and nature of the tax payer. For example, an individual’s number is different from a company’s number. However, the same number will be used for different taxes that are under the supervision of the Board. Appended below is the examples of ITN number for Individual and Non-individual based on the category.

	Category	ITN Example
1	Individual (Resident)	SG 10234567090
2	Individual (Non - Resident)	OG 12345678101
3	Company	C 2584563202
	Pte. Ltd. Company	
	Limited Company	
	Non-Resident Company	
4	Cooperative Society	CS 1234567809
5	Partnership	D 1234567809
6	Employer	E 9012314501
7	Association	F 1234567809
8	Non-Resident Public Entertainer	FA 1234567809
9	Limited Liability Partnership	PT 1234567809
10	Trust Body	TA 1234567809
11	Unit Trust/ Property Trust	TC 1234567809
12	Business Trust	TN 1234567809
13	Real Estate Investment Trust/ Property Trust Fund	TR 1234567809
14	Deceased Person's Estate	TP 1234567809
15	Hindu Joint Family	TJ 1234567810
16	Labuan Entity	LE 1234567801

2) National Registration Identity Card Number (NRIC)

For the purposes of the CRS and in relation to individuals, IRBM has adopted the use of the Malaysian National Registration Identity Card Number (NRIC Number) as the functional equivalent of a TIN. The NRIC Number is a unique 12-digit number issued to Malaysian citizens and permanent residents as their identification.

The format of the NRIC Number features 12 digits separated into three block by hyphens, as illustrated below:

YYMMDD-PB-###G

The first six digits **YYMMDD** signify the person's date of birth. For example, a person born on 16 September 1963, would have 630916 as the first six digits of their identity card.

PB, the seventh and eighth digit, based on the place of birth of the person, which will be referred to from the birth certificate upon application of the identity card.

###, the ninth through eleventh digit is the generic special number generated by the National Registration Department of Malaysia's computer system.

G, the 12th digit represents the gender of the person. The odd numbers 1 / 3 / 5 / 7 / 9 denote male while the even numbers 2 / 4 / 6 / 8 / 0 denote female.

Examples of the NRIC are as follows:

770625-01-5324

830913-13-5679

TIN REGISTRATION

The tax payer who wishes to register for ITN can do so by filling up forms online or via paper channels using registration form according to the respective category. The registration form can be printed out from IRBM’s webpage (only for the category that cannot be made via online) or the tax payer can deal directly at IRBM’s branches located throughout Malaysia. However, tax payers are encouraged to register online through the “e-Daftar” system via this link <http://edaftar.hasil.gov.my/index/index.php>

The registration form should be filled up and accompanied by related supporting documents. Registration form can be hand delivered at IRBM’s branches or by postal/ fax/ emailed to the nearest IRBM’s branches. The forms used for registration are:

	Category	Registration Form Type	Supporting Documents
1	Individual (Resident)	CP 600	a. Copy of Identification Card (New Identity Card / Army / Police / Passport) AND b. Business Registration Certificate (for individual with business income)
2	Individual (Non-Resident)		a. Copy of Passport AND b. Business Registration Certificate (for individual with business income)
3	Company: Private Limited Company/ Public Limited Company	CP 600C	a. Copy of notice of registration of company under section 15 Companies Act 2016 issued by Companies Commission of Malaysia - Suruhanjaya Syarikat Malaysia (SSM) or

	Company Limited by Guarantee		<p>b. Copy of certificate of incorporation of company under section 17 Companies Act 2016 issued by Companies Commission of Malaysia - Suruhanjaya Syarikat Malaysia (SSM)</p> <p>and</p> <p>c. Copy of certificate of incorporation of change of name of company under section 28 Companies Act 2016 (if relevant) issued by Companies Commission of Malaysia - Suruhanjaya Syarikat Malaysia (SSM)</p> <p>d. Copy of current Company Profile issued by Companies Commission of Malaysia - Suruhanjaya Syarikat Malaysia (SSM)</p> <p>e. Copy of constitution issued by Companies Commission of Malaysia - Suruhanjaya Syarikat Malaysia (SSM) <i>(applied for Company Limited by Guarantee only)</i></p>
	Foreign Company (Non-Resident Company)		<p>a. Copy of notice of registration of foreign company under section 562 Companies Act 2016</p> <p>and</p> <p>b. Copy of document of particulars of change or alteration relating to foreign company under subsection 567(1) Companies Act 2016</p>
4	Cooperative Society	CP 600CS	<p>a. Copy of Co-Operative Society's Certificate of Registration from the Malaysia Co-operative Society's Commission</p> <p>or</p> <p>b. Copy of registration certificate from Registrar of Fishermen Associations or Farmers' Organisation</p>

			c. List of co-operative society's committee members
5	Partnership	CP 600D	<p>a. Copy of partnership business registration certificate issued by Companies Commission of Malaysia - Suruhanjaya Syarikat Malaysia (SSM)</p> <p>or</p> <p>b. Copy of joint venture agreement/ Copy of registration certificate issued by a recognized professional bodies</p> <p>and</p> <p>c. Information of business and current owners or list of partners/ Copy of business profile or audit firm profile (if any) from Companies Commission of Malaysia - Suruhanjaya Syarikat Malaysia (SSM)</p>
6	Employer (Online form available)	CP 600E	-
7	Association	CP 600F	<p>a. Copy of certificate of registration</p> <p>b. List of committee members' names, identification number and residential address</p>
8	Non-Resident Public Entertainer	CP 600FA	<p>a. Application letter from organiser's or sponsor's (using the organiser's or sponsor's letterhead)</p> <p>b. Stamped contract or agreement</p> <p>C. Copy of passport of the public entertainer with particular of date of arrival and departure to or from Malaysia.</p>
9	Limited Liability Partnership	CP 600PT	a. Copy of notice of registration of the Limited Liability Partnership (LLP) issued by Companies Commission of Malaysia - Suruhanjaya Syarikat Malaysia (SSM)

			<p>or</p> <p>b. Copy of certificate of registration of the LLP (if available) under section 11 of the Limited Liability Partnership Act 2012 issued by Companies Commission of Malaysia - Suruhanjaya Syarikat Malaysia (SSM)</p> <p>or</p> <p>c. Copy of notice of registration of the conversion to LLP under section 32 of the Limited Liability Partnership Act 2012 (if relevant) issued by Companies Commission of Malaysia - Suruhanjaya Syarikat Malaysia (SSM)</p> <p>and</p> <p>d. Copy of form LLP registration</p> <p>or</p> <p>e. Copy of LLP Current Profile issued by Companies Commission of Malaysia - Suruhanjaya Syarikat Malaysia (SSM)</p>
10	Trust Body	CP 600TA	Copy of the trust deed and Copy of other documents with trust element(s)
11	Unit Trust/ Property Trust	CP 600TC	
12	Business Trust	CP 600TN	
13	Real Estate Investment Trust/Property Trust Fund	CP 600TR	
14	Deceased Person's Estate	CP57	

			and c. Copy of death certificate
15	Labuan Entity	CP 600LE	<p>a. Copy of certificate of incorporation of a Labuan Company</p> <p>b. Copy of return of allotment of share</p> <p>c. Copy of return on particulars and changes of directors and secretaries</p> <p>d. Copy of memorandum and articles of association</p> <p>e. Copy of declaration by a Labuan trust company as trustee and copy of trust instrument (<i>for Labuan Trust Company</i>)</p> <p>f. Copy of the partnership agreement (<i>for Partnership and Limited Liability Partnership</i>)</p> <p>g. Copy of charter of the Labuan Foundations (<i>for Labuan Foundation and Labuan Islamic Foundation</i>)</p>