Information on Tax Identification Numbers

Section I – TIN Description

ENTITY ID TYPES

UEN – Business (ROB): Standard entity identification number issued to Businesses registered with Accounting and Corporate Regulatory Authority of Singapore ("ACRA")

UEN – Local Company (ROC): Standard entity identification number issued to Local Companies registered with ACRA

UEN – Others: Standard entity identification number issued to all other entities which are not businesses or local companies

Please refer to the following website for more information:

https://www.uen.gov.sg/ueninternet/faces/pages/admin/aboutUEN.jspx?_afrLoop=4861023304956 00&_afrWindowMode=0&_adf.ctrl-state=1bk0g69cny_13

INDIVIDUAL ID TYPES

NRIC Number: This is for Singapore Citizens or Permanent Residents of Singapore.

FIN: This is for Foreign Individuals who work/reside in Singapore and hold a Work Pass Card such as an Employment Pass or an Immigration Pass issued by the Ministry of Manpower ("MOM").

Note: The Inland Revenue Authority of Singapore ("IRAS") will issue individuals or entities without a NRIC/FIN or a UEN with the following identifiers:-
- a Tax Reference Number assigned by IRAS ("ASGD"); or
- the Income Tax Reference Number ("ITR")

Automatic issuance of TINs to all residents for tax purposes:
Individual: **Yes**   no
If no, instances where individuals are not being automatically issued a TIN are:

Entities (as defined by the CRS):   **Yes**   no
If no, instances where Entities are not being automatically issued a TIN are:

Section II – TIN Structure

ENTITY ID TYPES

Note: Identification number cannot be blank and must not have preceding space(s). Those highlighted in bold are **fixed prefixes**.

UEN – Business (ROB): *NNNNNNNNC* (9 characters)

UEN – Local Company (ROC): *YYYYNNNNNC* - for Local Companies (10 characters)

F000_NNNNNC_ **or F**DDD_NNNNNC_ - for Foreign Companies

UEN – Others: **S**_YYPQNNNNC_ **or T**_YYPQNNNNC_ (10 characters)

ASGD: **A**_NNNNNNNC_ (9 characters)

ITR: **4**_NNNNNNNNC_ (10 characters)

Where:
D is a space
C is a check alphabet
N is numeric

YYYY is a year
T_YY_ and **S**_YY_ are the year of issuance, where T represents '20' and S represent '19'
PQ is the entity type, e.g. 'LL' represents 'Limited Liability Partnership'

INDIVIDUAL ID TYPES

NRIC/FIN - *#0000000@*

Where:

#
- This is a letter that can be "S", "T", "F" or "G" depending on the status of the holder.
- Singapore citizens and permanent residents born before the year 2000 are assigned the letter "S".
- Singapore citizens and permanent residents born in and after 2000 are assigned the letter "T".
- Foreigners holding employment or student passes issued before 2000 are assigned the letter "F".
- Foreigners holding employment or student passes issued in and after 2000 are assigned the letter "G"

0000000
- This is a 7-digit serial number assigned to the document holder
- For Singapore citizens and permanent residents born in 1968 and after, their NRIC number will start with their year of birth e.g. 71xxxxx#. For those born in 1967 and earlier, the NRIC number does not relate to year of birth, and commonly begins with 0 or 1. Non-native Singaporeans who were born before 1967 are assigned the heading numbers 2 or 3 upon attaining permanent residency or citizenship. They are randomly assigned according to the issuance number. Subsequent numbers are only for people attaining permanent residency or citizenship after 2008 ("4" or "5")

@
- This is a checksum alphabet

Section III – Where to find TINs?

ENTITY ID

The TIN for businesses and local companies is printed on the Certificate of Registration or Certification of Incorporation issued by ACRA.

INDIVIDUAL ID

The TIN for a Singapore Citizen and Permanent Resident of Singapore is printed on the NRIC.
The TIN for a Foreign Individual who works/resides in Singapore is printed on the Work Pass or Immigration Pass.

Section IV – TIN information on the domestic website

Information on Unique Identification Numbers:

https://www.uen.gov.sg/ueninternet/faces/pages/admin/aboutUEN.jspx?_afrLoop=4861023304956 00&_afrWindowMode=0&_adf.ctrl-state=1bk0g69cny_13

No online checker is available

Section V – Contact point for further information

Singapore Competent Authority:

Inland Revenue Authority of Singapore
55 Newton Road, Revenue House
Singapore 307987
www.iras.gov.sg

Attention: International Tax Affairs & Relations Branch