

Jurisdiction's Name:	Malaysia	
Information on Tax Identification Numbers		Updated 2 December 2020
Section I – TIN Description		
Malaysian Income Tax Number (ITN) or functional equivalent		
<p>In Malaysia, both individuals and entities who are registered taxpayers with the Inland Revenue Board of Malaysia (IRBM) are assigned with a Tax Identification Number (TIN) known as “Nombor Cukai Pendapatan” or Income Tax Number (ITN). However, there are individuals and entities who are supposed to register with IRBM but has failed to do so and hence do not have the ITN.</p> <p>For the purposes of the CRS, in the absence of ITN or if an account holder fails to provide the financial institution with the ITN for whatever reason, a functional equivalent would be in relation to individual, is the Malaysian National Registration Identity Card Number (NRIC Number). The NRIC Number is a unique 12-digit number issued to Malaysian citizens and permanent residents and is used by the IRBM to identify its taxpayers.</p>		
Section II – TIN Structures		
1) ITN		
<p>The ITN consist of maximum twelve or thirteen alphanumeric character with a combination of the Type of File Number and the Income Tax Number.</p>		
Type	Structure	Example
Individual File Number	Type of File Number (2 alphabets characters; SG or OG) + space + Income Tax Number	SG 10234567090 or
	Maximum 11 numeric characters	OG 25845632021
Non-Individual File Number	Type of File Number (2 alphabets characters; TF or C , etc.) + space + Income Tax Number	TF 1023456709 or
	Maximum 10 numeric characters	C 2584563202
<p>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’s a spouse file.</p> <p>With the new Self-Assessment System starting from 2004, the wife code formatting has not been used anymore and all new file registration applications 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. While the structure of ITN for Non-Individual files has been the same since 2001 since the Self-Assessment System for companies started.</p> <p>The earlier version of ITN is presented differently due to lesser characters in its structure which is lesser than 13 numeric characters. Sometimes these files are presented with leading “0” in front of the Tax File Number and sometimes it is not.</p>		

Example for earlier version of ITN:

SG 00587682020 or SG 587682020

C 9002512302 or TF 0054356209

Below is the reference to the alphabets characters of the ITN:

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

2) NRIC

The format of the NRIC Number features 12 digits separated into three blocks by hyphens; **YYMMDD-PB-###G** as illustrated below:

YYMMDD	PB	###	G	Example of NRIC
Signify the person's date of birth	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.	The 12th digit represents the gender of the person.	830913-13-5679 770625-01-5324

Section IV – TIN Information on the domestic website

For more information about CRS Requirement on TIN Number please visit our CRS Portal via this link:

http://www.hasil.gov.my/bt_goindex.php?bt_kump=6&bt_skum=2&bt_posi=1&bt_unit=2&bt_sequ=1

or you can click this link for more information about Malaysia TIN number and registration:

http://lampiran1.hasil.gov.my/pdf/pdfam/MALAYSIA_TIN_NUMBER_AND_TIN_REGISTRATION_0212_2020.pdf

Section V – Contact point for further information

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