

**Jurisdiction's Name:**

**Malaysia**

**Information on Tax Identification Numbers**

**Section I – TIN Description**

Malaysian 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. This number is issued to persons who are required to report their income for assessment to the Director General of Inland Revenue. Each number 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.

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 encourage to register online through the “e-Daftar” system.

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 nearest IRBM’s branches.

The forms used for registrations are:

	Category	Registration Form Type	Supporting Documents
1	Individual (Resident) (Online form available)	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	CP 600C	
	Pte. Ltd. Company (Online form available)		a. Form 9 – Certificate of incorporation of private company b. Form 49 – Return giving particulars in register of directors, managers and secretaries and changes of particulars
	Limited Company		a. Form 8 – Certificate of incorporation of public company b. Form 49 – Return giving particulars in register of directors, managers and secretaries and changes of particulars
	Non-Resident Company	a. Form 83 – Certificate of Registration of foreign company b. Form 79 – Return by foreign company giving particulars of directors and changes of particulars	

4	Cooperative Society	CP 600CS	a. Copy of registration form from Companies Commission of Malaysia (certificate of registration) b. List of cooperative committee members
5	Partnership	CP 600D	a. Copy of partnership registration letter from Companies Commission of Malaysia b. List of partners
6	Employer (Online form available)	CP 600E	-
7	Association	CP 600F	a. Copy of Registration Certificate b. List consist of the committee names, Identification Number and Residence Address. c. Copy of Form 8
8	Non-Resident Public Entertainer	CP 600FA	a. Organiser's/ Sponsor's cover letter b. Stamped Contract/ Agreement c. Other pertaining document(s)
9	Limited Liability Partnership	CP 600PT	a. Copy of Limited Liability Partnership's registration letter from Companies Commission of Malaysia. b. Copy of Limited Liability Partnership Agreement.
10	Trust Body	CP 600TA	Copy of the trust deed
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	a. Copy of Grant of Probate b. The appointment letter of administer of estate
15	Labuan Entity	CP 600LE	a. Form 7 – Certified true copy of the Certification of Incorporation by LFSA b. Certified true copy of the Memorandum and Articles of Association c. Return of particulars and changes of Directors & Secretaries

Direct taxes such as Income Tax, Petroleum Income Tax, Real Property Gains Tax and Stamp Duty are under the administration of IRBM. Indirect taxes such as Goods and Services Tax and Excise Tax are under the administration of the Royal Malaysian Customs Department (RMCD). Jurisdictions should use the ITNs of the IRBM as the IRBM is the Competent Authority for Exchange of Information purposes under the tax treaty arrangements between the government of Malaysia and foreign governments.

The ITN is unique to a person and is not assigned to another person. The only change to the ITN is the status of the file. Tax payers who regularly submit returns are active tax payers while Tax payers who have no income to report would be inactive files.

## Section II – TIN Structures

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

The ITN is stored as twelve or thirteen alphanumeric characters on internal system but is displayed on correspondence as XX XXXXXXXXXXXX.

### Example For Individual File Number:

Type of File Number (2 alphabets characters (SG or OG)) + space + Income Tax Number (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 register 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.

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.

### Example For Non-Individual File Number:

Type of File Number(maximum 2 alphabets characters) + space + Income Tax Number (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 started.

	Category	ITN Example
1	Individual	SG 10234567090 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

### **Section III – Where to find TINs?**

The tax payer should always refer to their TIN when communicating with IRBM. We can find the TIN number in any documents or correspondences which relates to tax matters of the tax payer.

### **Section IV – TIN Information on the domestic website**

For more information on TIN registration please visit the [e-Daftar](#) page on IRBM's Official website <http://www.hasil.gov.my>.

### **Section V – Contact point for further information**

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