Jurisdiction's name: Pakistan

Information on Tax Identification Numbers

Section I – TIN Description

Under Income Tax Ordinance, 2001 and Income Tax Rules, 2002, individuals having Computerized National Identity Card (CNIC) issued by the National Database and Registration Authority, CNIC number shall be used as National Tax Number or Registration Number. A company and an association of persons (AOP) are assigned a National Tax Number or Registration Number when they e-enroll on the FBR Iris portal.

In case of individuals, 13 digits Computerized National Identity Card (CNIC) number will be used as NTN or Registration Number.

Section II – TIN Structure

I. CNIC number is a 13 digit (XXXXX-XXXXXX-X), which may be broken down into following:
   a. 1st digit: The very first digit of a CNIC number shows the province e.g. in the example below 3 tells that the holder of the CNIC belongs to Punjab province.
      i. 1 for KPK
      ii. 2 for FATA
      iii. 3 for Punjab
      iv. 4 for Sindh
      v. 5 for Balochistan
      vi. 6 for Islamabad
      vii. 7 for Gilgit Baltistan
   b. 2nd digit: The second digit represents the division.
   c. 3rd digit: It shows the district of the division.
   d. 4th digit: The fourth digit is for the tehsil (sub-district).
   e. 5th digit: The fifth digit is for union council number.
   f. Next 7 digits: Next seven digits (between the two dashes) are family number and these are unique for every family. All family members are linked to each other in blood relationships; all of these individuals are determined by the same middle code. A family tree is also formed by the same code.
   g. Last digit: At last, there is any number from 1- 9. Here odd numbers (i.e. 1,3,5,7,9) shows that the holder is a male while even numbers (i.e. 2,4,6,8) shows that the holder is a female.

II. NTN or Registration Number for AOP and Company is the 7 digits NTN received after e-enrollment.
Section III – Where to find TINs?

The NTN or Registration Number may be found on the first page of the Income Tax return as depicted below:

![ NTN or Registration Number ]

Section IV – TIN information on the domestic website

The NTN inquiry is available in “Search Taxpayers” at https://e.fbr.gov.pk/ which can be accessed without logging in.
Section V – Contact point for further information

Secretary (AEOI)
Address: Federal Board of Revenue Building. Constitution Avenue, Islamabad, Pakistan
Email: aeo@fbr.gov.pk