Jurisdiction's Name:	Malaysia
Information on Tax Identifi	ication Numbers Updated March 2023

Section I – TIN Description

Tax Identification Number (TIN) or functional equivalent

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 Pengenalan Cukai".

TIN will be issued to all Malaysian citizens who attained the age of 18 years old and above.

For the purposes of the CRS, in the absence of TIN or if an account holder fails to provide the financial institution with the TIN 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.

Example

Section II - TIN Structures

1) TIN

The TIN consist of a combination of the TIN Code and set of number as follows:

Category

Individu	ual TIN		IG115002000 IG4040080091 IG56003500070
Non-Ind	dividual TIN: Category		
1	Companies	С	C20880050010 D4800990020
2	Cooperative Societies	CS	E91005500060
3	Partnerships	D	F10234567090
4	Employers	E	_
5	Associations	F	_
6	Non-Resident Public Entertainers	FA	_
7	Limited Liability Partnerships	PT	
8	Trust Bodies	TA	
9	Unit Trusts/ Property Trusts	TC	
10	Business Trusts	TN	
11	Real Estate Investment Trusts/ Property Trust Funds	TR	
12	Deceased Person's Estate	TP	
13	Hindu Joint Families	J	
14	Labuan Entities	LE	

The earlier version of TIN is presented differently and to demonstrate the changes of TIN, please refer to the table below:

Category	Earlier version of TIN	TIN (Effective 2 January 2023)	Remarks
Individual	SG115002000 SG4040080091 OG56003500070	IG115002000 IG4040080091 IG56003500070	The prefix SG/OG converted to IG The numeric characters remain unchanged
Non Individual	C2088005001 D480099002 E9100550006 F1023456709	C20880050010 D4800990020 E91005500060 F10234567090	The number "0" has been added at the end of the existing TIN

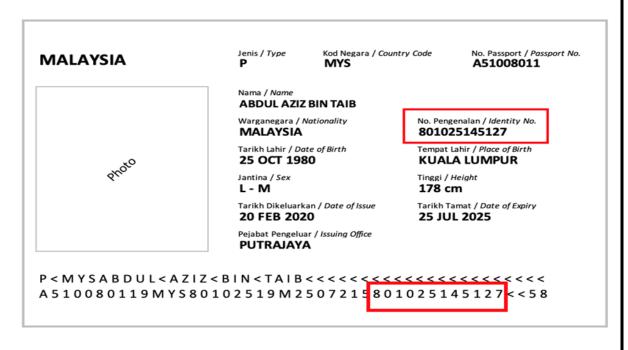
2) NRIC Number

The format of the NRIC Number features 12 digits appears on the Malaysian Passport.

Section III - Where to find TINs?

A Malaysian tax payer can check their TIN on the front page of his individual income tax return or through MyTax Portal at https://mytax.hasil.gov.my under "e-Daftar" menu.

Meanwhile, a functional equivalent to TIN, would be the NRIC Number which can be found in the second page of the Malaysia Passport. See example in the red box below:



Section IV - TIN Information on the domestic website

For more information about CRS Requirement on TIN, please visit our CRS Portal via this link.

Checking for TIN can also be done through:

- a) Via online through MyTax at the following link: https://mytax.hasil.gov.my;
- b) HASiL Live Chat;
- c) HASiL Care Line at +603-8911 1000 / +603-8911 1100 (Overseas);
- d) Customer Feedback Form at HASiL's Official Portal; or
- e) Nearest HASiL Office

Section V – Contact point for further information

Malaysia Competent Authority:

Department of International Taxation Headquarters of Inland Revenue Board of Malaysia Level 12, Menara Hasil, Persiaran Rimba Permai Cyber 8, 63000 Cyberjaya, Selangor, MALAYSIA.

Telephone (+603) 8313 8888 Ext 21400/ 21201/ 21202

Fax: (+603) 8313 7848/ (+603) 8313 7849

Email: eoimalaysia@hasil.gov.my