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 are allocated the CNIC number 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 non-resident individuals that do not have CNIC, passport number is used as NTN or Registration Number.

Additional information on the mandatory issuance of Tax Identification Numbers (TINs)

Question 1 – Does your jurisdiction automatically issue TINs to all residents for tax purposes?

Individuals[No]Entities[No]

Question 2a – If you answered No to Question 1 with respect to individuals, describe those instances where individuals are not being automatically issued a TIN.

Response: An individual is only considered as having a TIN issued when he/she registers with FBR which maybe manually or through e-enrolment or in cases where the Commissioner IR compulsorily registers the individual.

Question 2b - If you answered No to Question 1 with respect to Entities (as defined by the CRS), describe those instances where Entities are not being automatically issued a TIN.

Response: An association of persons, company, foreign national or foreign government is only considered as having a TIN issued when it registers with FBR through e-enrolment or in cases where the Commissioner IR compulsorily registers the AOP or company.

Section II - TIN Structure

- I. CNIC number is a 13 digit (XXXXX-XXXXXXXX), 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 Puniab
- 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.
- III. In case of non-resident individuals that do not have CNIC, passport number is used as NTN or Registration Number.

Section III - Where to find TINs

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





114(1) (Return of Income filed voluntarily for complete year)

Name: Address:

Contact No: 00923214393600

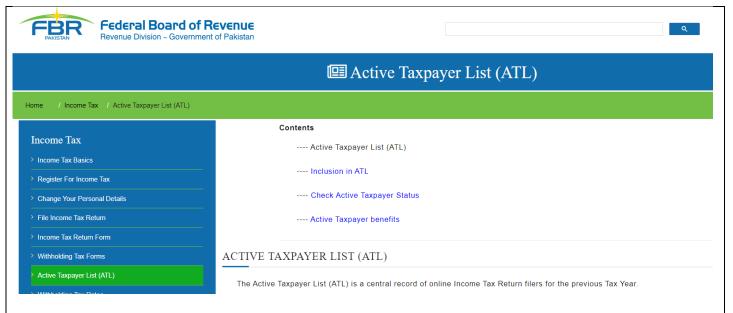


Registration No Tax Year : Period :

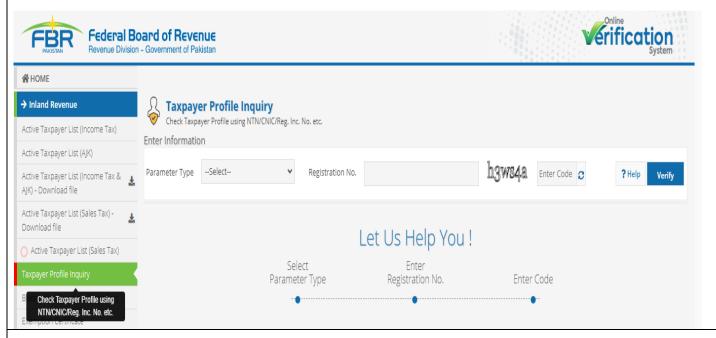
Medium : Due Date : Document Date

Section IV - TIN information on the domestic website

The FBR website where further information on registered TINs can be found is $\underline{\text{https://www.fbr.gov.pk/categ/active-taxpayer-list-income-tax/51147/30859/71167}}$



To obtain information on Taxpayer Profile, verification can be made at https://e.fbr.gov.pk/esbn/Verification#



Section V - Contact point for further information

Secretary AEOI

Directorate General of International Taxes

Federal Board of Revenue, Constitution Avenue, Islamabad

Email: aeoi@fbr.gov.pk ittaxes@fbr.gov.pk