



FAQs on the implementation of Tax Identification Number



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What's New?
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- As a strategy to increase tax compliance while broadening the tax base, Malaysians over the age of 18 and business entities will be issued a TIN, which is similar to the procedure in many other countries.
- The Income Tax Act 1967 ("the Act") accordingly added a new section, section 66A, to give effect to this proposal in the earlier Budget.
- This new provision requires that all individuals who are assessable and liable for tax, or who are required to file tax returns, or citizens aged 18 and above, obtain a TIN from the Director-General of Inland Revenue (DGIR).

FAQs on the implementation of Tax Identification Number, TIN



- Any person whom the Director-General has assigned a reference number in exercising his powers and functions under this Act, on or before January 1, 2022, is deemed to have been given a tax identification number under this Act, and the reference number shall be the tax identification number of that person
- The Real Property Gains Tax Act 1976 and the Stamp Duty Act 1949, which also adopted the concept of Tax Identification Number, have added new provisions, namely section 57B and section 77C.
- Under section 66A of the Income Tax Act 1967, the Taxpayer Identification Number (TIN) implementation came into effect on January 1, 2022. Accordingly, the Inland Revenue Board has also issued Frequently Asked Questions (FAQs) on implementing the Taxpayer Identification Number (TIN) on December 31, 2021.

关于实施纳税人识别号 [TIN] 的常见问题



- 作为一项在扩大税基的同时，也提高税收合规性的战略，年满18岁的马来西亚人和商业实体将会获得一个纳税人识别号 (简称为“TIN”)，程序上与许多其他国家相似。
- 而1967年的《所得税法令》 (“法案”) 也因此而增加一个新的条文，那就是第66A条文，以落实早前财政预算案的这项提案。
- 此新条文要求所有以下人士在税收局总监 (DGIR) 处获取一个纳税人识别号：
 - 应纳税和有义务纳税的人士，或
 - 需要报税的人士，或
 - 18岁及以上的公民。

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关于实施纳税人识别号 [TIN] 的常见问题




- 任何税收局总监在 2022 年 1 月 1 日或之前在1967年所得税法令下，行使其权力和职能时为其分配参考编号的人士，将被视为在此法令下，已经获得了纳税人识别号。
- 1976年不动产收益税法令和1949年印花税法令，同样采纳纳税人识别号的概念，因此纷纷增加了新的条文，即：第57B条及第77C条文。
- 根据1967年所得税法令第66A条的新规定，纳税人识别号的实施于2022年1月1日生效。据此，税收局在2021年12月31日也发布了关于实施纳税人识别号 (TIN) 的常见问题解答 (FAQ)。


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