



## FREQUENTLY ASKED QUESTIONS ON THE IMPLEMENTATION OF TAX IDENTIFICATION NUMBER

( Published on 31 December 2021 )

### A. GENERAL

No.	Question	Feedback						
1.	What is tax identification number?	<p>Tax identification number is an INCOME TAX NUMBER as per existing records with the Inland Revenue Board of Malaysia (HAsiL).</p> <p>Example:</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr style="background-color: #ADD8E6;"> <th style="text-align: center;">Category</th> <th style="text-align: center;">File Type</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">Resident Individuals and Non-Resident Individuals</td> <td style="text-align: center;">SG / OG</td> </tr> <tr> <td style="text-align: center;">Companies</td> <td style="text-align: center;">C</td> </tr> </tbody> </table>	Category	File Type	Resident Individuals and Non-Resident Individuals	SG / OG	Companies	C
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2.	Do all categories of taxpayers need to have income tax number?	<p>Any taxpayer who falls into any of the following categories is required to have an income tax number:</p> <p>(a) Taxpayer who is assessable and chargeable to tax; or</p> <p>(b) Taxpayer who is required to furnish a return.</p> <p>Taxpayer refers to an individual or a person as defined under section 2 of the Income Tax Act 1967 (ITA 1967). 'Person' includes a company, a body of persons, a limited liability partnership and a corporation sole.</p>						
3.	Will HAsiL give income tax number to all parties?	<p>Income tax number will be given based on application made or provided by HAsiL through the following methods:</p> <p>(a) automatic registration such as registration of income tax numbers for individuals through monthly tax deduction (MTD);</p> <p>(b) automatic registration of newly incorporated companies (local or foreign companies) that have registered online with the Companies Commission of Malaysia (SSM) at MyCoID Portal;</p> <p>(c) via online at e-Daftar; or</p> <p>(d) manual registration process at the nearest HAsiL Branch.</p>						



No.	Question	Feedback
4.	Do taxpayers who already have an income tax number need to obtain a tax identification number?	No. Any taxpayer who has been assigned an income tax number before or on 1 January 2022 is deemed to be the tax identification number for that relevant taxpayer.
5.	How to self-register an income tax number?	Income tax number can be obtained through the following registration methods: (a) Via online through e-Daftar at the following link, <a href="https://mytax.hasil.gov.my">https://mytax.hasil.gov.my</a> ; or (b) Submit the registration form to the nearest HASiL Branch.
6.	How to check the income tax number that HASiL has registered?	Checking for registration of income tax number can be done through: (a) Via online through MyTax at the following link, <a href="https://mytax.hasil.gov.my">https://mytax.hasil.gov.my</a> ; (b) HASiL Live Chat; (c) Hasil Care Line at 03-8911 1000 / 603-8911 1100 (Overseas); (d) Customer Feedback Form at HASiL's Official Portal; or (e) Nearest HASiL Branch.

#### B. IMPLEMENTATION OF TAX IDENTIFICATION NUMBER UNDER THE INCOME TAX ACT 1967

No.	Question	Feedback
7.	When will this tax identification number take effect?	The implementation of tax identification number takes effect on 1 January 2022 according to the new provision under section 66A of the ITA 1967.
8.	Do taxpayers who already have an income tax number need to submit an income tax return form?	Taxpayers as specified under sections 77 and 77A of the ITA 1967 are required to submit income tax return forms.
9.	Will individuals with non-taxable income need to have an income tax number and submit an income tax return form?	Income tax number will be given to individuals who are citizen aged 18 years old and above through an application made or provided by HASiL. Individuals as specified under section 77 of the ITA 1967 are required to submit income tax return forms.

10.	Will an individual who is 18 years old and undertaking full-time study need to submit an income tax return form?	No. Taxpayers as specified under section 77 of the ITA 1967 are required to submit income tax return forms.
11.	Does a retired individual need to obtain an income tax number and submit an income tax return?	Individual who has retired from employment must have an income tax number if: <ul style="list-style-type: none"> <li>(a) required to submit an income tax return form as specified under section 77 of the ITA 1967;</li> <li>(b) perform transactions on disposal and acquisition of property or shares in real property companies under the Real Property Gains Tax Act 1976 (RPGTA 1976); or</li> <li>(c) stamping of documents and instruments involving the transfer of property, transfer of shares and transfer of business under the Stamp Act 1949.</li> </ul>

### C. IMPLEMENTATION OF TAX IDENTIFICATION NUMBER UNDER THE REAL PROPERTY GAINS TAX ACT 1976

No.	Question	Feedback
12.	Will the implementation of tax identification number be applicable to transactions under the RPGTA 1976?	Yes. The use of tax identification number in the return form involving transactions under the RPGTA 1976 is mandatory.
13.	What is meant by transactions under the RPGTA 1976?	All parties who wish to perform transactions of disposal and acquisition of real estates or shares in real property companies must have an income tax number.
14.	What documents require a tax identification number under the RPGTA 1976?	Documents that require a tax identification number include: <ul style="list-style-type: none"> <li>(a) Form CKHT 1A;</li> <li>(b) Form CKHT 1B;</li> <li>(c) Form CKHT 2A;</li> <li>(d) Form CKHT 3;</li> <li>(e) Payment under section 21B of the RPGTA 1976 through Form CKHT 502 by the acquirer; and</li> <li>(f) Correspondence and appeals.</li> </ul>

15.	When will this tax identification number take effect?	The implementation of tax identification number takes effect on 1 January 2022 according to the new provision under section 57B of the RPGTA 1976.
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**D. IMPLEMENTATION OF TAX IDENTIFICATION NUMBER UNDER THE STAMP ACT 1949**

No.	Question	Feedback
16.	Will the implementation of tax identification number be applicable to transactions under the Stamp Act 1949?	Yes. The use of tax identification number in the stamping application involving transactions under the Stamp Act 1949 is mandatory.
17.	What is meant by transactions under the Stamp Act 1949?	In the initial phase of implementation, documents and instruments for stamping related to the transfer of property, transfer of shares and transfer of business for categories of companies and individuals will need to use an income tax number.
18.	When will this tax identification number take effect?	The implementation of tax identification number takes effect on 1 January 2022 according to the new provision under section 77C of the Stamp Act 1949.

**Note:**

1. This frequently asked question (FAQ) is prepared in dual language. Should any discrepancy arise, FAQ in the Malay version will be applicable.
2. This FAQ will be updated from time to time if there are any changes and additional information.

M A L A Y S I A