

<b>Jurisdiction's name:</b>	<b>Pakistan</b>		
<b>Information on Tax Identification Numbers</b>			
<b>Section I – TIN Description</b>			
<p>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.</p>			
<p>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.</p>			
<p>In case of non-resident individuals that do not have CNIC, passport number is used as NTN or Registration Number.</p>			
<b>Additional information on the mandatory issuance of Tax Identification Numbers (TINs)</b>			
<b>Question 1 – Does your jurisdiction automatically issue TINs to <u>all</u> residents for tax purposes?</b>			
<b>Individuals</b>	[No]	<b>Entities</b>	[No]
<b>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.</b>			
<b>Response:</b> 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.			
<b>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.</b>			
<b>Response:</b> 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.			
<b>Section II – TIN Structure</b>			
<p>I. CNIC number is a 13 digit (XXXXXX-XXXXXX-X), which may be broken down into following:</p> <ol style="list-style-type: none"> <li>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. <ol style="list-style-type: none"> <li>i. 1 for KPK</li> <li>ii. 2 for FATA</li> <li>iii. 3 for Punjab</li> <li>iv. 4 for Sindh</li> <li>v. 5 for Balochistan</li> <li>vi. 6 for Islamabad</li> <li>vii. 7 for Gilgit Baltistan</li> </ol> </li> <li>b. 2nd digit: The second digit represents the division.</li> <li>c. 3rd digit: It shows the district of the division.</li> <li>d. 4th digit: The fourth digit is for the tehsil (sub-district).</li> <li>e. 5th digit: The fifth digit is for union council number.</li> <li>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.</li> <li>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.</li> </ol> <p>II. NTN or Registration Number for AOP and Company is the 7 digits NTN received after e-enrollment.</p> <p>III. In case of non-resident individuals that do not have CNIC, passport number is used as NTN or Registration Number.</p>			

### 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:

**FBR PAKISTAN** Government of Pakistan  
**Federal Board of Revenue**  
Inland Revenue Services

**TAXPAYER REGISTRATION CERTIFICATE**  
(Under Section 181C of the Income Tax Ordinance 2001)

Registration No. [Redacted]  
Date of Registration 17-Jun-2022  
Type of Person Individual  
Name [Redacted]  
Address [Redacted] Okara, Renala Khurd.  
Tax Office RTO SAHIWAL  
Activity Type Business

**Inland Revenue Service**

This is a computer generated certificate and, hence, no signatures are required.  
Displaying of Taxpayer Registration Certificate is mandatory as provided under section 181C of Income Tax Ordinance 2001.

This is not a valid evidence of being a "filer" for the purposes of clauses (23A) and (35C) of sections 2 and 181A of the Income Tax Ordinance 2001.

Date of Print: 18-Jun-2022

**1015**  
PARTNER IN PROGRESS  
051 111 772 772  
help@fbr.gov.pk www.fbr.gov.pk



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

Name: [Redacted] Registration No. [Redacted]  
Address: [Redacted] Tax Year : [Redacted]  
Period : [Redacted]  
Medium : [Redacted]  
Due Date : [Redacted]  
Document Date [Redacted]

Contact No: 00923214393600



### Section IV – TIN information on the domestic website

The FBR website where further information on registered TINs can be found is <https://www.fbr.gov.pk/categ/active-taxpayer-list-income-tax/51147/30859/71167>

## Active Taxpayer List (ATL)

Home / Income Tax / Active Taxpayer List (ATL)

### Income Tax

- > Income Tax Basics
- > Register For Income Tax
- > Change Your Personal Details
- > File Income Tax Return
- > Income Tax Return Form
- > Withholding Tax Forms
- > Active Taxpayer List (ATL)


#### Contents

- Active Taxpayer List (ATL)
- Inclusion in ATL
- Check Active Taxpayer Status
- Active Taxpayer benefits


### ACTIVE TAXPAYER LIST (ATL)

The Active Taxpayer List (ATL) is a central record of online Income Tax Return filers for the previous Tax Year.

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



**Federal Board of Revenue**  
Revenue Division – Government of Pakistan



HOME

→ Inland Revenue

Active Taxpayer List (Income Tax)

Active Taxpayer List (AJK)

Active Taxpayer List (Income Tax & AJK) - Download file

Active Taxpayer List (Sales Tax) - Download file

Active Taxpayer List (Sales Tax)

Taxpayer Profile Inquiry

Check Taxpayer Profile using NTN/CNIC/Reg. Inc. No. etc.

### Taxpayer Profile Inquiry

Check Taxpayer Profile using NTN/CNIC/Reg. Inc. No. etc.

Enter Information

Parameter Type --Select-- Registration No. h3ws4a Enter Code ? Verify

Let Us Help You !

Select  
Parameter Type

Enter  
Registration No.

Enter Code

### 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](mailto:aeoi@fbr.gov.pk) [ittaxes@fbr.gov.pk](mailto:ittaxes@fbr.gov.pk)