

**OFFICE OF THE REGISTRAR OF COMPANIES MALAYSIA
GUIDELINES FOR USE OF A COMPANY NUMBER UNDER SECTIONS 121
AND 338, COMPANIES ACT (AMENDMENT) 1996**

1. As previously announced, the Companies Act (Amendment) 1996 (Act A949) has been enforced with effect from 15 August 1996, through Government Gazette P.U. (B) 125/96. Amongst the amendments that were made, that involved all registered companies in this country, are amendments to section 121 and section 338 of the Companies Act 1965.

2. According to the said amendment, all companies, whether a private limited company, public company or foreign company registered in this country, are required to incorporate their respective company numbers right after the company name in the company's common seal, official letters, accounts, invoices, official notices, publications, bills of exchange, promissory notes, cheques, receipts, purchase orders and letters of credit issued by the company. 'Company Number' here means the reference number provided to companies by the Registrar of Companies at the incorporation of each respective company.

3. For local companies, only documents listed under section 121(1) of the Companies Act 1965 need to have the company number printed on them. These documents are as follows:
 - i. Common seal;
 - ii. Letterhead,
 - iii. Statement of accounts;
 - iv. Invoices;

- v. Official notices – referring to written advertisements made by the company in newspapers and other mass media;
 - vi. Printed publications by the company, such as brochures, leaflets, catalogues and other materials published by the company;
 - vii. Bills of exchange;
 - viii. Promissory notes;
 - ix. Endorsements;
 - x. Cheques – only for the account holder issuing the cheque
 - xi. Purchase orders;
 - xii. Receipts, including machine-generated receipts;
 - xiii. Letters of credit.
4. For foreign companies registered in this country, only documents listed under section 338(1)(b) of the Companies Act 1965 need to have the company number printed on them. These documents are as follows:
- i. 'Bill head' and letterheads;
 - ii. Official notices;
 - iii. Prospectuses;
 - iv. Official publications.
5. Other documents not listed above are not within the scope of the said amendment and do not need to have the company number printed on them. As a guide to companies, ordinary documents used in day-to-day operations that do not need to have the company number printed on them are as follows:
- i. Bill boards and company signage;
 - ii. Labels – plates and stickers on manufactured goods;
 - iii. Bottles, cans and tetra pack drink containers;
 - iv. Packaging materials such as boxes and plastics;
 - v. Credit cards;
 - vi. Mailing envelopes;

- vii. Business cards;
 - viii. Company vehicles;
 - ix. Name tags;
 - x. Invitation cards
 - xi. Pay slips
 - xii. Company logo
 - xiii. Other documents not listed in paragraphs 3 and 4 above.
6. To standardise the implementation of the said amendment, companies are advised to incorporate their respective company numbers based on the example provided by the Office of the Registrar of Companies as per the Appendix. The numbers to be printed has to be in a size that is legible.
7. Amendments to sections 121 and 338 above do not involve the forms and statutory documents that need to be filed by the company to the Office of the Registrar of Companies. According to current practice, company numbers should be printed on the top left of the said forms and documents to be filed at the Office of the Registrar of Companies, in line with the requirements of the provision of Regulation 6(1)(i) of the Companies Regulations 1966 that has already been implemented and enforced since 15 April 1966.
8. In order to avoid any complications that might arise and also to reduce the burden of companies in complying with the above regulation, especially in the acquiring of a new common seal as well as the using up of available stocks of documents, companies are given a period of 12 months (up to 15 August 1997) to make the necessary preparations to comply with the said directive. Companies are also no longer required to use a rubber stamp to incorporate their company numbers on the relevant documents during the said period of 12 months. Full enforcement of this directive will only commence after 15 August 1997.

9. These guidelines have been prepared by the Office of the Registrar of Companies to ease the implementation of this directive. Companies and members of the public can obtain copies of the guidelines from offices of the Registrar of Companies nearest to them. Companies and members of the public who need any further clarification in relation to this matter can contact officers of the Office of the Registrar of Companies nearest to them.

Thank you.

REGISTRAR OF COMPANIES MALAYSIA

1 OCTOBER 1996

EXAMPLE:

1. MERAK KAYANGAN SDN.BHD (400000-T)
2. MERAK KAYANGAN SDN.BHD
(400000-T)
3. COMPANY'S COMMON SEAL

