

## Frequently Asked Questions - Applying for Certificate of Residence (COR)

### 1. What is a COR?

A COR is a letter certifying that the company is a tax resident in Singapore for the purpose of claiming benefit under the Avoidance of Double Taxation Agreement (DTA).

### 2. Who can apply for COR?

A tax resident company in Singapore can apply for the certificate. However, this is not applicable to:

- A nominee company as it is not the beneficial owner of the income derived from the treaty country.
- A Singapore branch of a foreign company as the control and management is vested with overseas parent company.

### 3. Do I need to be authorised before I can make an online application for the COR?

Yes. You have to be authorised by your organisation via the E-Services Authorisation System (EASY) before you can access the portal and apply for the COR.

### 4. How do I Login?

If you are logging in on behalf of the company, you will need to enter your personal ID, IRAS Pin/SingPass, and the Company's Tax Reference Number.

If you are a tax agent, you would need to enter your firm's Tax Reference Number instead of your client's Company Reference Number when logging in.

### 5. How long does it take to obtain the COR?

You can expect to receive the COR by post within 7 working days.

### 6. What should I do if I encounter an error while requesting for the COR via myTax Portal?

We encourage you to clear the cache and close active applications before you e-File. For instructions on clearing 'cache', please refer to the steps below:

For Internet Explorer (IE) browser versions 5, 6 and 7

Step 1: Go to "Tools" menu.

Step 2: Click on "Internet Options".

Step 3: Go to "General Tab".

Step 4: Click on "Delete Files" under "Temporary Internet Files" / Click "Delete" button under Browsing History section (for IE 7)

Step 5: Click "OK" to delete files / Click "Delete all ..." button and Click "Yes" button on the pop-up window (for IE 7).

Step 6: Click "OK" to exit the Internet Options.

If you still encounter an error, please email us at [ctmail@iras.gov.sg](mailto:ctmail@iras.gov.sg) with the following details:

- (a) Date and time that you encountered the error
- (b) Tax Reference Number of the company and the login person
- (c) Description of the error (e.g. after clicking "Submit" at Confirmation Statement)
- (d) The operating system you are using (e.g. Windows XP, Vista)
- (e) The browser type and version number (e.g. Firefox 2.0, IE 6)
- (f) The error message(s) or the screenshot of the error(s)

Alternatively, please call 1800-3568622 for assistance.