

FAQ on View Filing Status of Certificate of Residence (COR)

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Q1. What is a COR?

A1. COR is a letter to certify a company is a tax resident in the respective country for the purpose of claiming benefit under the Avoidance of Double Taxation Agreement (DTA).

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Q2. Who needs to file COR?

A2. If you are applying the tax rates specified in the Double Taxation Agreement (DTA) of the respective countries, you are required to check the "Double Taxation Relief" (DTR) box and submit the **original Certificate of Residence** (certified by the foreign tax authority of the non-resident, and furnished to you by the non-resident) to IRAS by the due date, which is:

- 31 Mar of the following year if the claim is for the current period.
- Within three months from the date of filing if the claim is for preceding year (s).

You will receive a Demand Note to pay the balance of the withholding tax and the late payment penalties if the Certificate of Residence is not received by the due date.

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Q3. Who can access View Filing Status of COR?

A3. The following groups can access **myTax Portal** to view filing status of COR

- a) An authorised staff of a company,
- b) An authorised staff of a tax agent company,
- c) Sole-proprietor (NRIC holder)

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Q4. What is View Filing Status of COR for?

A4. This module is for you to view the COR filing status of the company. Only COR records from 1 Oct 09 onwards will be shown. Going forward, you can view the latest 250 past COR records for the current year and also 2 backdated years.

For example, in the year 2012, you may view the COR filing status of the latest 250 records for years 2010, 2011 and 2012.

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Q5. Can I view the filing status of COR prior to 1st Oct 2009?

A5. No. Only COR records from 1 Oct 09 onwards will be shown.

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Q6. Can I submit COR online?

A6. No, this service is currently not available. You are required to submit the original hardcopy COR certified by the foreign tax authority.

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Q7. Can I request to extend the COR submission date via this module?

A7. No. You can contact IRAS' helpline on 6351-2784/5/6/7.

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Q8. Can I check the filing status of IR586 via the View Filing Status of COR module?

A8. No. This feature is solely meant for tracking the filing status of COR.

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9. What are the various filing statuses of COR?

A9. The various filing status and descriptions are as follows:

Filing Status	Description
Pending	COR not received by IRAS yet
COR Received	COR has been received by IRAS
Under Review	COR is currently under officers' review and update
Not Required	COR submission is not required

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Q10. When can I view the filing status of COR after successful e-Filing or submission of ODE file to IRAS?

A10. You can check the newly created COR records 3 days from the e-Filing or ODE submission date. System will only create new COR records if there is no existing COR record for the particular non-resident for the same year.

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