

FAQ on View S45 COR Status

- Q1. [What is a Certificate of Residence \(COR\)?](#)
- Q2. [Who need to file COR?](#)
- Q3. [Who can access 'View S45 COR Status'?](#)
- Q4. [What is the difference between a COR and Form IR586?](#)
- Q5. [Why am I not able to view submission status of COR for records filed in year 2008?](#)
- Q6. [Is there a limit on the number of records I can view?](#)
- Q7. [Can I submit COR online?](#)
- Q8. [Can I view the status of form IR586/ tax treaty calculator?](#)
- Q9. [What are the various filing statuses of COR?](#)
- Q10. [When can I view the filing status of COR after successful e-Filing to IRAS?](#)
- Q11. [Is COR required to be submitted on yearly basis?](#)
- Q12. [Can I request for extension to COR submission due date online?](#)
- Q13. [Why are there 2 records created for the same NR with a slight variance e.g. ABC PTY LTD & ABC PTY. LTD?](#)

Q1. What is a Certificate of Residence (COR)?

- A1. COR is a document endorsed by the non-resident's foreign tax authority to confirm that a company is a tax resident in the respective country for the purpose of claiming relief/exemption under the Avoidance of Double Taxation Agreement (DTA).

[Back to top](#)

Q2. Who needs to file COR?

- A2. Payers need to send the original and duly completed COR to IRAS if they have applied lower/ reduced tax rate available under the Double Taxation Agreement between Singapore and respective countries.

The COR should preferably be submitted immediately after you filed or upon receipt from the non-resident and not later than the due date as follow:

- a. By 31 Mar of the following year if the claim is for the current year.
- b. Within three months from the date of submission of Form IR37 if the claim is for preceding years.

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

[Back to top](#)

Q3. Who can access 'View S45 COR Status'?

- A3. The following groups can access **myTax Portal** to view submission status of COR.
- a) An authorised staff or tax agent of the company. Company must use **EASY** to authorise their staff or tax agent to access S45 e-services.
 - b) Sole-proprietor (NRIC holder)

[Back to top](#)

Q4. What is the difference between a COR and Form IR586?

- A4. COR is a Certificate endorsed by the payee's foreign tax authority to certify an entity is a tax resident in the respective country for tax purpose in order to claim relief/exemption under the Avoidance of Double Taxation Agreement (DTA).

Original COR is required to be submitted to IRAS.

Form IR586 is a form completed by the Non-Resident Professional (NRP) who is a resident of a country which has concluded an Avoidance of Double Taxation Agreement with Singapore; and is eligible for exemption from Singapore Income Tax in respect of personal services rendered in Singapore.

The completed IR586 is to be retained by payer and not required to be submitted to IRAS unless requested.

[Back to top](#)

Q5. Why am I not able to view submission status of COR for records filed in year 2008?

A5. Only COR for records filed from 1 Oct 2009 will be shown.

[Back to top](#)

Q6. Is there a limit on the number of records I can view?

A6. You can view the last 250 COR records.

[Back to top](#)

Q7. Can I submit COR online?

A7. No, original COR is required to be submitted to IRAS.

[Back to top](#)

Q8. Can I view the status of Form IR586/ tax treaty calculator?

A8. No. This e-Service is solely meant for tracking the submission status of COR.

[Back to top](#)

Q9. 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
COR Received	COR has been received by IRAS
Under Review	Document is currently under officers' review and update
Not Required	COR submission is not required
Disallowed	Claim of Double Taxation Relief/ Exemption has been disallowed.

[Back to top](#)

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

A10. You can check the filing status of COR in myTax Portal 3 days after you have e-filed or submitted the ODE file to IRAS. You will see a COR filing status ("Pending") if there is no existing COR record for the particular payee for the year.

[Back to top](#)

Q11. Is COR required to be submitted on yearly basis?

A11. COR is required to be submitted for the year in which you have applied for Double Taxation Relief. Thus, if you have applied Double Taxation Relief on a yearly basis, you are required to submit the original COR on a yearly basis.

[Back to top](#)

Q12. Can I request for extension to COR submission due date online?

A12. No, you are required to contact IRAS at enfs45@iras.gov.sg for extension to COR submission due date.

[Back to top](#)

Q13. Why are there 2 records created for the same NR with slight variance e.g. ABC PTY LTD & ABC PTY. LTD?

A13. Even though the difference may be slight, our system recognises it as different Non-Resident (NR). Thus, you are required to file the official name of NR instead of abbreviation/ trading name.

[Back to top](#)