

User Guide

Apply for CRS Registration and Provision of FATCA Registration Information

Estimated submission time required is about 10 minutes. Please have the following information ready before using the e-Service:

- 1. Identification Number of the Financial Institution (FI) or Trustee if the FI is a Trust
- 2. Identification Number and Contact Details of the Point of Contact
- 3. Letter of Authorisation of the Point of Contact



S/N	Description	Page Number
1	 a) Registering as a Financial Institution with Singapore Tax Reference Number; and b) Registering as a Trust where <u>Fund Manager</u> is responsible to file on behalf of the registering entity 	<u>Pg 3 - 10</u>
2	Registering as a Trust where <u>Trustee</u> is responsible to file on behalf of the registering entity	<u>Pg 11 - 21</u>

1a) Registering as a Financial Institution with Singapore Tax Reference Number

1b) Registering as a Trust where Fund Manager is responsible to file on behalf of the registering entity

<u>Step 1</u>

- Click on "<u>Apply for CRS Registration</u>" e- Service, and at the landing page,
 - Select 'Yes' to Question 1 if the Financial Institution (FI) has a Singapore Tax Reference Number and 'No' to Question 2 if the FI is not a Trust
 - Click "Next"

INIAND REVENUE AUTHORITY OF SINGAPORE	TA Date: 27/06/2021
pply for CRS Registration	대금의 SAVE AS PDF/ PRINT
nis e-Service allows a Reporting Singaporean F CRS") registration.	inancial Institution to submit an application for Common Reporting Standard
1. Does the Financial Institution which you an ASGD or ITR Number)?* (i) Yes No	re registering for have a Singapore Tax Reference Number (e.g. UEN,
2. Is the Financial Institution which you are re	egistering for a trust?* (i)

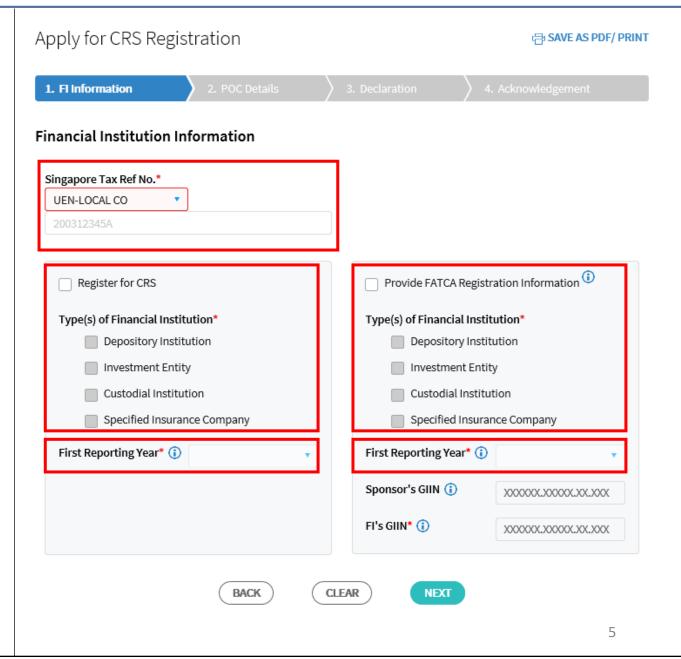
<u>Step 2</u>

At Financial Institution (FI) Information page,

- Select the appropriate entity ID type (e.g. ASGD, ITR, UEN-Business, UEN-Local Co, UEN-Others) and enter FI's Singapore Tax Reference Number
- Select "Register for CRS" and/or "Provide FATCA Registration Information"
- Enter the **First Reporting Year** for CRS and/or FATCA

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First Reporting Year refers to the **first** calendar year in which the entity becomes a Reporting Singaporean Financial Institution (SGFI) for CRS/FATCA purposes and is subject to the reporting and due-diligence requirements of CRS/FATCA. For example, if the entity falls within the definition of a Reporting SGFI for CRS purposes in 2017, then the First Reporting Year for CRS would be 2017.



1a) Registering as a Financial Institution with Singapore Tax Reference Number

1b) Registering as a Trust where Fund Manager is responsible to file on behalf of the registering entity

Step 2 (Cont'd)

- If you have selected "Provide FATCA Registration Information", please enter the "Sponsor's GIIN" and/or "FI's GIIN", where applicable. The GIIN is a unique identification number that the entity received from the US Internal Revenue Service after it had registered to be a Foreign Financial Institution for FATCA.
- Click "Next"



- Sponsor's GIIN If the entity has a Sponsoring
 Entity that has agreed to assume the FATCA
 reporting obligations on the entity's behalf,
 please provide the GIIN of the Sponsoring Entity
 here.
- FI's GIIN Please provide the entity's Global Intermediary Identification Number ("GIIN") here.

If the entity is a Sponsored Closely Held Investment Vehicle, please provide the GIIN of its Sponsoring Entity here too.

ation A. Acknowledgement
rovide FATCA Registration Information 🛈
s) of Financial Institution* Depository Institution Investment Entity
Custodial Institution Specified Insurance Company
Reporting Year* 👔 🔹 🔻
sor's GIIN (i) x000000.x00000.x00.x00
IIN* (i) XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

1a) Registering as a Financial Institution with Singapore Tax Reference Number

1b) Registering as a Trust where Fund Manager is responsible to file on behalf of the registering entity

<u>Step 3</u>

At Point of Contact (POC) Details page,

- Enter the POC's Singapore Tax Reference Number (i.e. NRIC/FIN/ASGD) or Passport Number and Country of Issuance if the POC does not have a Singapore Tax Reference Number
- Enter the POC's Name, Designation, Email Address, Mobile Number and Office Number
- Click "Next"



The POC for the FI must be an authorised individual whom IRAS can approach on AEOI matters relating to the FI. You are required to submit a Letter of Authorisation for the POC

Apply for CRS Registration		🖶 SAVE AS PDF/ PRINT	
1. FI Information 2. POC Details	3. Declaration	4. Acknowledgement	
Point of Contact Details ①			
Please provide the Point of Contact's Passport Nu have a Singapore Tax Reference Number	mber and the passport issui	ing country if he/she does not	
Singapore Tax Ref No. NRIC S1234567Z	Passport No		
	Country of Is	ssuance	
Name*			
John Doe			
Designation*			
CEO			
Email Address*			
e.g.John_doe@gmail.com			
Please re-enter email address to confirm*			
e.g.John_doe@gmail.com			
Mobile No.			
+65 82771111			
Office No.			
+65 62771111			
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1a) Registering as a Financial Institution with Singapore Tax Reference Number

1b) Registering as a Trust where Fund Manager is responsible to file on behalf of the registering entity

<u>Step 4</u>

At Declaration page,

- Click "Select File" to upload the Letter of Authorisation (LOA) for POC (Max. File Size 2MB)
- Check the 2 boxes at "Declaration" section
- Enter the Declarant's details at "Declarant Information" section
- Click "Submit"

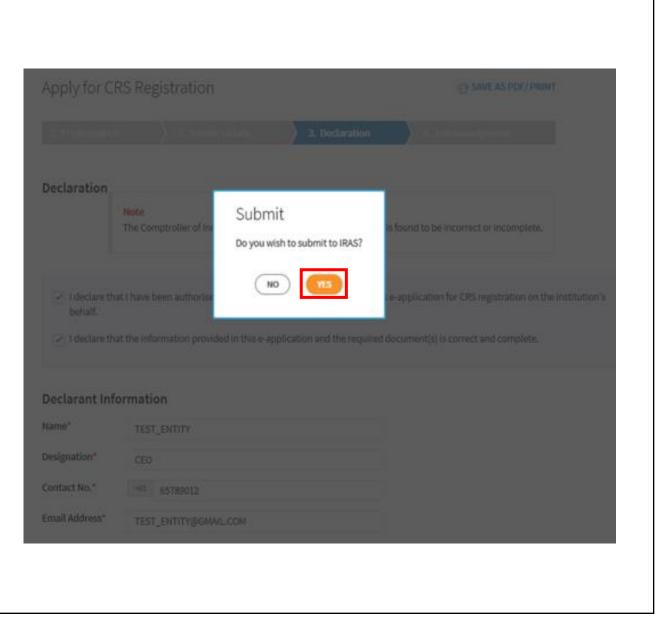
Please prepare and submit the appropriate letter of authorisation :

- i. <u>Letter of Authorisation for FI's POC</u> for Reporting FI's use
- ii. <u>Letter of Authorisation for Trustee's</u> <u>POC</u> – for Trustee's use only

Required Doo	ument			
Type of Docum	ent	Details	Actions	
Letter of Autho of Contact	risation for Point		File Type Allowed pdf Maximum File Size 2 MB	
The Compt		ct this e-application if it is found to be in		
on the insti	at I have been authorised tution's behalf.		it this e-application for CRS registration	
on the insti	at I have been authorised tution's behalf. at the information provide	by the financial institution to subm	it this e-application for CRS registration	
on the insti	at I have been authorised tution's behalf. at the information provide	by the financial institution to subm	it this e-application for CRS registration	
on the insti l declare th complete.	at I have been authorised tution's behalf. at the information provide ormation	by the financial institution to subm	it this e-application for CRS registration	
on the insti l declare th complete.	at I have been authorised tution's behalf. at the information provide ormation Mary Doe	by the financial institution to subm	it this e-application for CRS registration	

<u>Step 5</u>

 Click on "Yes" if you wish to proceed to submit your registration application or click on "No" to cancel the application request



- Upon successful submission of your CRS Registration and/or Provision of FATCA Registration Information, you will be brought to the Acknowledgement Page.
- If you wish to save a digital copy of the acknowledgement page, you can click on Save As PDF/ Print.

Apply for CRS Registration			음: SAVE AS PDF/ PRINT
1. Fl Information	2. POC Details	3. Declaration	4. Acknowledgement
Acknowledgement			
Successful Submis	sion		
You have successfully sub	mitted the e-application for the	following entity.	
Name	XXX	Tax Ref No.	
Acknowledgement No.	411970	Date/ Time	11-Jun-2021 6:04 PM

Note

The average processing time for the request is expected to be 3 weeks. Once the e-application has been processed, an email will be sent to the Point of Contact or the trustee to convey the registration outcome.

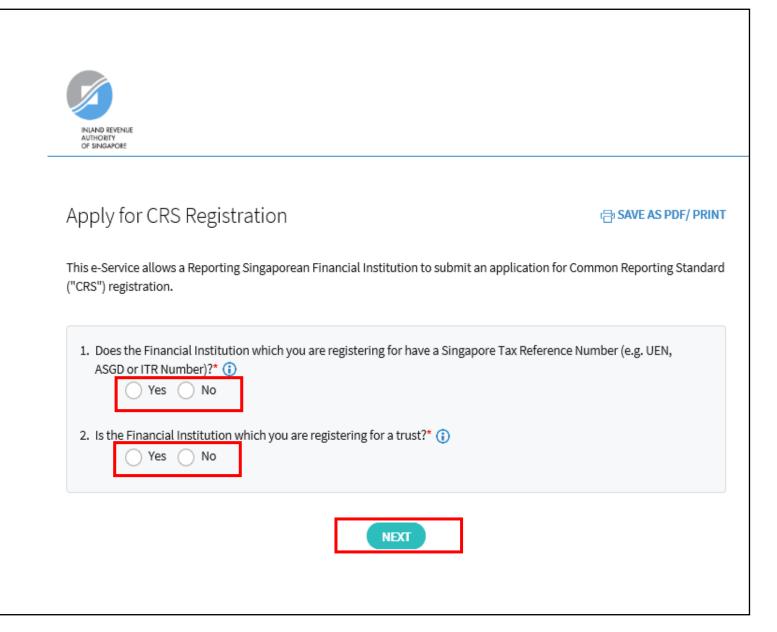
You can check the registration status of an entity using the Check CRS Registration Status eService.

Please print a copy of this acknowledgement page for your records.

<u>Step 1</u>

- Click on "<u>Apply for CRS</u> <u>Registration</u>" e- Service, and at the landing page,
 - Select 'Yes/No' to Question 1 depending on whether the Financial Institution (FI) has a Singapore Tax Reference Number and 'Yes' to Question 2 since the FI is a Trust

Click "Next"



Step 2 At Financial Institution (FI) Information page,	Apply for CRS Registration 1. Fl Information 2. Trustee Details 3. Declaration Financial Institution Information	SAVE AS PDF/ PRINT
 If you have selected 'Yes' to Question 1 in the previous page, please select the appropriate entity ID type (e.g. ASGD, ITR, UEN-Business, UEN-Local Co, UEN- Others) and enter FI's Singapore Tax Reference number 	Singapore Tax Ref No.* UEN-LOCAL CO 200312345A	
 If you have selected 'No' to Question 1 in the previous page, please enter the name of the Trust 	Apply for CRS Registration 1. Fl Information 2. Trustee Details 3. Declaration	SAVE AS PDF/ PRINT
	Financial Institution Information	

Step 2 (Cont'd)

- Select "**Register for CRS**" and/or "Provide FATCA Registration Information"
- Enter the First Reporting Year for CRS and/or FATCA

First Reporting Year refers to the first calendar year in which the entity becomes a Reporting Singaporean Financial Institution (SGFI) for CRS/FATCA purposes and is subject to the reporting and duediligence requirements of CRS/FATCA. For example, if the entity falls within the definition of a Reporting SGFI for CRS purposes in 2017, then the First Reporting Year for CRS would be 2017.

Apply for CRS Registration	금 SAVE AS PDF/ PRINT
1. Fl Information 2. Trustee Details	3. Declaration 2 4. Acknowledgement
Financial Institution Information	
Name Of Trust*	
Register for CRS	Provide FATCA Registration Information
Type(s) of Financial Institution*	Type(s) of Financial Institution*
Depository Institution	Depository Institution
Investment Entity	Investment Entity
Custodial Institution	Custodial Institution
Specified Insurance Company	Specified Insurance Company
First Reporting Year* (i)	First Reporting Year* (i)
	Sponsor's GIIN (i)
	FI's GIIN* ()
BACK	AR NEXT

2. Registering as a Trust where Trustee is responsible to file on behalf of the registering entity

Step 2 (Cont'd)

- If you have selected "Provide FATCA Registration Information", please enter the "Sponsor's GIIN" and/or "FI's GIIN", where applicable.
- Click "Next"

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- Sponsor's GIIN If the entity has a Sponsoring Entity that has agreed to assume the FATCA reporting obligations on the entity's behalf, please provide the GIIN of the Sponsoring Entity here.
- FI's GIIN Please provide the entity's Global Intermediary Identification Number ("GIIN") here.

If the entity is a Sponsored Closely Held Investment Vehicle, please provide the GIIN of its Sponsoring Entity here too.

Apply for CRS Registration	급 SAVE AS PDF/ PRINT
1. Fl Information 2 . Trustee Details	3. Declaration 24. Acknowledgement
Financial Institution Information	
Name Of Trust*	
Register for CRS	Provide FATCA Registration Information
Type(s) of Financial Institution* Depository Institution Investment Entity Custodial Institution Specified Insurance Company First Reporting Year* (i)	Type(s) of Financial Institution* Depository Institution Investment Entity Custodial Institution Specified Insurance Company First Reporting Year* (i) Sponsor's GIIN (i) XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX
BACK	LEAR

<u>Step 3</u> At Trustee Details page,		
 Select "Individual Trustee" or "Non- Individual Trustee" 	Apply for CRS Registration 🖶 SAVE AS PDF/ PRINT	
Click "Next"	1. FI Information 2. Trustee Details 3. Declaration 4. Acknowledgement	
	Trustee Type* Individual Trustee Non-Individual Trustee BACK CLEAR NEXT	

Step 4 • Enter the Trustee's Details 1. Fl Information 2. Trustee Details Trustee details Trustee Type* Individual Trustee Singapore Tax Ref No.* UEN-LOCAL CO * 200312345A Name*
1. Fl Information 2. Trustee Details 3. Declaration 4. Acknowledgement Trustee details Trustee Type* Individual Trustee Non-Individual Trustee Singapore Tax Ref No.* 200312345A 200312345A
Trustee Type* Individual Trustee Singapore Tax Ref No.* UEN-LOCAL CO 200312345A
 ○ Individual Trustee ● Non-Individual Trustee Singapore Tax Ref No.* UEN-LOCAL CO ▼ 200312345A
 ○ Individual Trustee ● Non-Individual Trustee Singapore Tax Ref No.* UEN-LOCAL CO ▼ 200312345A
Singapore Tax Ref No.* UEN-LOCAL CO 🔹 200312345A
UEN-LOCAL CO 🔻 200312345A
Name*
John Doe
Email Address*
e.g. john_doe@gmail.com
Office No.*
+85 62771111
Fax No.
+65 62771111

Step 4 (Cont'd)

- For a **Non-Individual Trustee**, please provide the Trustee's Point of Contact (POC) details
- Enter the POC's Singapore Tax Reference Number or Passport Number and Country of Issuance if the POC does not have a Singapore Tax Reference Number, Name, Designation, Email Address, Mobile Number and Office Number
- Click "Next"
 - The POC for the FI must be an authorised individual whom IRAS can approach on AEOI matters relating to the FI. You are required to submit a Letter of Authorisation for the POC

Trustee's Point of Contact details 🕕		
Please provide the Trustee Point of Contact's Passport Number and the passport issuing country if he/she does not have a Singapore Tax Reference Number		
Singapore Tax Ref No.	Passport No.	
IT S1234567Z	Country of Issuance	
	•	
Name*		
John Doe		
Designation*		
CEO		
Email Address*		
e.g. john_doe@gmail.com		
Please re-enter email address to confirm*		
e.g. john_doe@gmail.com		
Mobile No.		
OZITITIT		
Office No.		
+65 62771111		
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<u>Step 5</u>

At Declaration Page,

- Click "Select File" to upload the Trustee Deed or Agreement and Letter of Authorisation for Trustee's Point of Contact (Max. File Size 2MB)
- Check the 2 boxes at "Declaration" section
- Enter the Declarant's details at "Declarant Information" section
- Click Submit

Please prepare and submit the appropriate letter of authorisation :

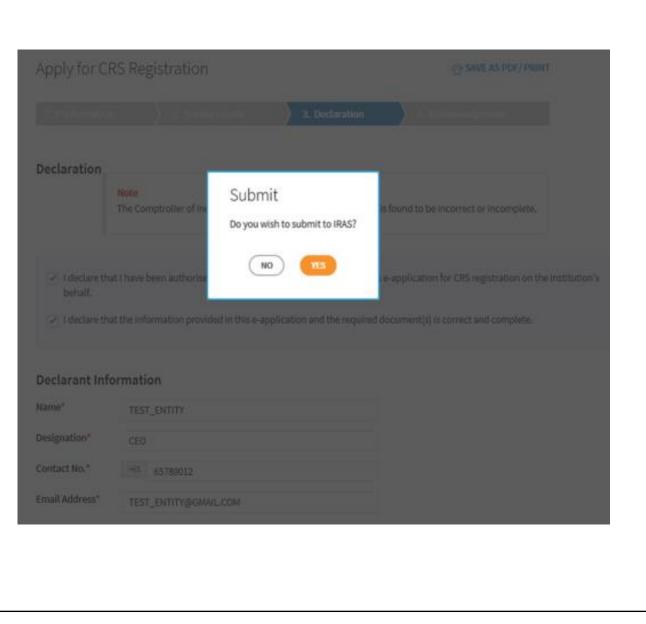
<u>Letter of Authorisation for Trustee's POC</u> – for Trustee's use only

A Letter of Authorisation is not required for Individual Trustee

	Registration	CE SAVE AS PDF/ PRINT	
1. Fi Information	2. Trustee Details	3. Declaration 4. Acknowledgement	
Required Doci	ument		
Type of Document	Detaila	Actiona	
Trust Deed or Agreement		SELECT FILE File Type Allowed pdf Maximum File Size 2 MB	
Letter of Authorisation for Trustee's Point of Contact		SELECT FR.E File Type Allowed pdf Maximum File Size 2 MB	
Note The Comptre	ollier of Income Tax may reject this e-a	application if it is found to be incorrect or incomplete.	
The Comptre	t I have been authorised by the financial ins	stitution to submit this e-application for CRS registration on the institution's	
The Compton I declare that behalf.	t I have been authorised by the financial ins t the information provided in this e-applica		
The Comptre	t I have been authorised by the financial ins t the information provided in this e-applica	stitution to submit this e-application for CRS registration on the institution's	
The Compton I declare the behalf. I declare the Declarant Info	t I have been authorised by the financial ins t the information provided in this e-applica prmation	stitution to submit this e-application for CRS registration on the institution's	
The Compton I declare the behalf. I declare the Declarant Info Name*	t I have been authorised by the financial ins It the information provided in this e-applica promation Mary Doe	stitution to submit this e-application for CRS registration on the institution's	
The Compter I declare the behalf. I declare the Declarant Info Name* Designation*	t I have been authorised by the financial ins It the information provided in this e-applica prmation Macy Doe CEO	stitution to submit this e-application for CRS registration on the institution's	
The Compton I declare the behalf. I declare the Declarant Info Name* Designation* Contact No.*	t I have been authorised by the financial ins t the information provided in this e-applica ormation Mary Doe CEO	atitution to submit this e-application for CRS registration on the institution's ation and the required document(s) is correct and complete.	

<u>Step 6</u>

 Click on "Yes" if you wish to proceed to submit your registration application or click on "No" to cancel the application request



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- If you wish to save a digital copy of the acknowledgement page, click on Save As PDF/ Print.

Apply for CRS Reg	음 SAVE AS PDF/ PRINT					
1. FI Information	2. Trustee Details	3. Declaration	4. Acknowledgement			
Acknowledgement						
Successful Submission						
You have successfully submitted the e-application for the following entity.						
Name	XXXX	Tax Ref No.				
Acknowledgement No.	411970	Date/ Time	11-Jun-2021 6:04 PM			

Note

The average processing time for the request is expected to be 3 weeks. Once the e-application has been processed, an email will be sent to the Point of Contact or the trustee to convey the registration outcome.

You can check the registration status of an entity using the Check CRS Registration Status eService.

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