



INLAND REVENUE
AUTHORITY
OF SINGAPORE

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

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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

Step 1

- Click on “[Apply for CRS Registration](#)” 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**”



TA Date: 27/06/2021

Apply for CRS Registration

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This e-Service allows a Reporting Singaporean Financial Institution to submit an application for Common Reporting Standard ("CRS") registration.

1. Does the Financial Institution which you are registering for have a Singapore Tax Reference Number (e.g. UEN, ASGD or ITR Number)?*

Yes No

2. Is the Financial Institution which you are registering for a trust?*

Yes No

NEXT

Step 2

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



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.

Apply for CRS Registration

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1. FI Information

2. POC Details

3. Declaration

4. Acknowledgement

Financial Institution Information

Singapore Tax Ref No.*

UEN-LOCAL CO

200312345A

 Register for CRS

Type(s) of Financial Institution*

- Depository Institution
- Investment Entity
- Custodial Institution
- Specified Insurance Company

First Reporting Year* ⓘ

 Provide FATCA Registration Information ⓘ

Type(s) of Financial Institution*

- Depository Institution
- Investment Entity
- Custodial Institution
- Specified Insurance Company

First Reporting Year* ⓘ

Sponsor's GIIN ⓘ

XXXXXXXX.XXXXXX.XX.XXX

FI's GIIN* ⓘ

XXXXXXXX.XXXXXX.XX.XXX

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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

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.

Apply for CRS Registration SAVE AS PDF/ PRINT

1. FI Information 2. POC Details 3. Declaration 4. Acknowledgement

Financial Institution Information

Singapore Tax Ref No.*
 UEN-LOCAL CO
 200312345A

Register for CRS

Type(s) of Financial Institution*

Depository Institution

Investment Entity

Custodial Institution

Specified Insurance Company

First Reporting Year* i

Provide FATCA Registration Information i

Type(s) of Financial Institution*

Depository Institution

Investment Entity

Custodial Institution

Specified Insurance Company

First Reporting Year* i

Sponsor's GIIN i

FI's GIIN i

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NEXT

Step 3

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 ⓘ

Please provide the 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. OR

Country of Issuance

Name*

Designation*

Email Address*

Please re-enter email address to confirm*

Mobile No.

Office No.

Step 4

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 :

- [Letter of Authorisation for FI’s POC](#) – for Reporting FI’s use
- [Letter of Authorisation for Trustee’s POC](#) – for Trustee’s use only

The screenshot shows the 'Apply for CRS Registration' web form, specifically the '3. Declaration' step. The progress bar at the top indicates the current step. The 'Required Document' section contains a table with one row: 'Letter of Authorisation for Point of Contact', with a 'SELECT FILE' button highlighted in red. Below this is a 'Declaration' section with two checkboxes, both highlighted in red. The first checkbox is for declaring authorization by the financial institution, and the second is for declaring the information is correct. The 'Declarant Information' section is also highlighted in red and contains fields for Name (Mary Doe), Designation (CEO), Contact No. (+65 62771111), and Email Address (mary_doc@ABCBank.com). There is a 'Verification Code' field with a QR code and a 'SUBMIT' button at the bottom right, also highlighted in red.

Apply for CRS Registration SAVE AS PDF/ PRINT

1. FI Information 2. POC Details 3. Declaration 4. Acknowledgement

Required Document

Type of Document	Details	Actions
Letter of Authorisation for Point of Contact		SELECT FILE <small>File Type Allowed pdf Maximum File Size 2 MB</small>

Declaration

Note
The Comptroller of Income Tax may reject this e-application if it is found to be incorrect or incomplete.

I declare that I have been authorised by the financial institution to submit this e-application for CRS registration on the institution's behalf.

I declare that the information provided in this e-application and the required document(s) is correct and complete.

Declarant Information

Name*

Designation*

Contact No.*

Email Address*

Verification Code

That looks familiar

BACK CLEAR SUBMIT

Step 5

- Click on “**Yes**” if you wish to proceed to submit your registration application or click on “**No**” to cancel the application request

The screenshot displays the 'Apply for CRS Registration' interface. At the top right, there is a 'SAVE AS PDF / PRINT' link. A progress bar indicates the current step is '3. Declaration'. The main content area is titled 'Declaration' and contains a 'Note' from the Comptroller of Income Tax stating that the application will be reviewed and may be found to be incorrect or incomplete. Below the note, there are two checked checkboxes: 'I declare that I have been authorised to submit this e-application for CRS registration on the Institution's behalf.' and 'I declare that the information provided in this e-application and the required document(s) is correct and complete.' A 'Submit' dialog box is overlaid in the center, asking 'Do you wish to submit to IRAS?'. It features two buttons: 'NO' and 'YES'. The 'YES' button is highlighted with a red square. Below the dialog box, the 'Declarant Information' section is visible, with the following details: Name* (TEST_ENTITY), Designation* (CEO), Contact No.* (65788012), and Email Address* (TEST_ENTITY@GMAIL.COM).

- 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

 SAVE AS PDF/ PRINT

1. FI Information

2. POC Details

3. Declaration

4. Acknowledgement

Acknowledgement

Successful Submission

You have successfully submitted 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.

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

Step 1

- Click on “[Apply for CRS Registration](#)” 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**”



Apply for CRS Registration

[SAVE AS PDF/ PRINT](#)

This e-Service allows a Reporting Singaporean Financial Institution to submit an application for Common Reporting Standard ("CRS") registration.

1. Does the Financial Institution which you are registering for have a Singapore Tax Reference Number (e.g. UEN, ASGD or ITR Number)?*

Yes No

2. Is the Financial Institution which you are registering for a trust?*

Yes No

NEXT

Step 2

At **Financial Institution (FI) Information** page,

- 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
- If you have selected '**No**' to Question 1 in the previous page, please enter the name of the Trust

Apply for CRS Registration

 SAVE AS PDF/ PRINT

1. FI Information

2. Trustee Details

3. Declaration

4. Acknowledgement

Financial Institution Information

Singapore Tax Ref No.*

UEN-LOCAL CO

200312345A

Apply for CRS Registration

 SAVE AS PDF/ PRINT

1. FI Information

2. Trustee Details

3. Declaration

4. Acknowledgement

Financial Institution Information

Name Of Trust*

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 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.

Apply for CRS Registration

[SAVE AS PDF/ PRINT](#)

1. FI Information

2. Trustee Details

3. Declaration

4. Acknowledgement

Financial Institution Information

Name Of Trust*

 Register for CRS

 Provide FATCA Registration Information i

Type(s) of Financial Institution*

- Depository Institution
- Investment Entity
- Custodial Institution
- Specified Insurance Company

Type(s) of Financial Institution*

- Depository Institution
- Investment Entity
- Custodial Institution
- Specified Insurance Company

First Reporting Year* i

First Reporting Year* i

Sponsor's GIIN i

FI's GIIN* i

BACK

CLEAR

NEXT

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**”



- 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

SAVE AS PDF/ PRINT

1. FI Information

2. Trustee Details

3. Declaration

4. Acknowledgement

Financial Institution Information

Name Of Trust*

Register for CRS

Type(s) of Financial Institution*

- Depository Institution
- Investment Entity
- Custodial Institution
- Specified Insurance Company

First Reporting Year* ⓘ

Provide FATCA Registration Information ⓘ

Type(s) of Financial Institution*

- Depository Institution
- Investment Entity
- Custodial Institution
- Specified Insurance Company

First Reporting Year* ⓘ

Sponsor's GIIN ⓘ

XXXXXXXX.XXXXXX.XX.XXX

FI's GIIN* ⓘ

XXXXXXXX.XXXXXX.XX.XXX

BACK

CLEAR

NEXT

Step 3

At Trustee Details page,

- Select “Individual Trustee” or “Non-Individual Trustee”
- Click “Next”

Apply for CRS Registration

 [SAVE AS PDF/ PRINT](#)

1. FI Information

2. Trustee Details

3. Declaration

4. Acknowledgement

Trustee details

Trustee Type*

Individual Trustee

Non-Individual Trustee

BACK

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NEXT

Step 4

- Enter the Trustee's Details

Apply for CRS Registration

 SAVE AS PDF/ PRINT

1. FI Information

2. Trustee Details

3. Declaration

4. Acknowledgement

Trustee details

Trustee Type*

Individual Trustee Non-Individual Trustee

Singapore Tax Ref No.*

UEN-LOCAL CO ▾

200312345A

Name*

John Doe

Email Address*

e.g. john_doe@gmail.com

Office No.*

+65

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.

| ▾ S1234567Z

OR

Passport No.

Country of Issuance

Name*

Designation*

Email Address*

Please re-enter email address to confirm*

Mobile No.

+65

Office No.

+65

BACK

CLEAR

NEXT

Step 5

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 :

[Letter of Authorisation for Trustee’s POC](#) –
for Trustee’s use only

A Letter of Authorisation is not required for Individual Trustee

Apply for CRS Registration SAVE AS PDF/ PRINT

1. FI Information → 2. Trustee Details → 3. Declaration → 4. Acknowledgement

Required Document

Type of Document	Details	Actions
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 FILE File Type Allowed pdf Maximum File Size 2 MB

Declaration

Note
The Comptroller of Income Tax may reject this e-application if it is found to be incorrect or incomplete.

I declare that I have been authorised by the financial institution to submit this e-application for CRS registration on the institution’s behalf.

I declare that the information provided in this e-application and the required document(s) is correct and complete.

Declarant Information

Name*

Designation*

Contact No.*

Email Address*

Verification Code

Test Mode Enabled

TEST

[BACK](#) [CLEAR](#) [SUBMIT](#)

Step 6

- Click on **“Yes”** if you wish to proceed to submit your registration application or click on **“No”** to cancel the application request

Apply for CRS Registration SAVE AS PDF / PRINT

1. Information 2. Declaration 3. Declaration 4. Review

Declaration

Note
The Comptroller of Tax has found the information provided in this e-application for CRS registration on the institution's behalf to be incorrect or incomplete.

I declare that I have been authorised by the institution to file this e-application for CRS registration on the institution's behalf.

I declare that the information provided in this e-application and the required document(s) is correct and complete.

Declarant Information

Name* TEST_ENTITY

Designation* CEO

Contact No.* 65789012

Email Address* TEST_ENTITY@GMAIL.COM

Submit

Do you wish to submit to IRAS?

- Upon successful submission of your CRS Registration and/or Provision of FATCA Registration Information, you will be brought to the **Acknowledgement Page**.
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Apply for CRS Registration

 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	XXX	Tax Ref No.	
Acknowledgement No.	411970	Date/ Time	11-Jun-2021 6:04 PM

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The information provided is intended for better general understanding and is not intended to comprehensively address all possible issues that may arise. The contents are correct as at 23 Oct 2021 and are provided on an “as is” basis without warranties of any kind. IRAS shall not be liable for any damages, expenses, costs or loss of any kind however caused as a result of, or in connection with your use of this user guide.

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