List of IRAS FATCA File and Record Level Errors

(Updates on 18 Nov 2026 are highlighted in this document, in accordance with the US IRS FATCA International Compliance Management Model (ICMM) Notifications User Guide)

1. IRAS will issue a notification to Reporting FI if a submitted FATCA return is (i) rejected due to file or record level error(s) or (ii) accepted with record level error(s). If the submitted FATCA Return does not have either file or record level error, a notification will be issued to inform the Reporting FI that the FATCA return has been accepted by IRAS.

2. When a Reporting FI receives a notification from IRAS regarding a FATCA return ("Return A") that has been **rejected** due to file or record level error(s), the Reporting FI **must** rectify the error(s) for the file or affected record(s) and resubmit the FATCA return to IRAS as a "**Return with New Data**". The resubmitted FATCA return must contain all records within the original FATCA return (i.e. Return A), including records with no errors identified.

   As no record in the original FATCA return has been processed and accepted by IRAS, you must **not** submit an 'Amended" or "Correction" FATCA return' to correct or void any of the records in the original FATCA return.

3. When a Reporting FI receives a notification from IRAS regarding a FATCA return that has been **accepted with record level error(s)**, the Reporting FI **must** submit an **'Amended FATCA return'** to correct or void the erroneous record(s) contained in the specified FATCA return.

   Please **do not** submit a "Correction FATCA return" in response to a FATCA return that has been accepted with record level error(s) as a "Correction FATCA return" can only be used for an error that was highlighted by the US IRS.

4. When a Reporting FI receives a notification from IRAS regarding a FATCA return with **error(s) highlighted by partners, with the exceptions of error codes 8021, 8023 and 8024**, the Reporting FI **must** submit a **'Correction FATCA return'** to correct or void the erroneous record(s) contained in the specified FATCA return.

   When a Reporting FI receives a notification from IRAS regarding a FATCA return with **error(s) 8021, 8023 and 8024 highlighted by the partners**, the Reporting FI **must** submit a '**Return with New Data**' for the erroneous record(s) contained in the specified FATCA return as these record(s) have not been processed by the US IRS.

5. For more information on the types of file level errors and record level errors and their resolutions, please refer to Table 1 and Table 2 respectively below.

Table 1: FATCA File Level Errors

File Error Code	Error Description	Resolution
NTD	The system detected one or more known viruses, threats within the FATCA return	Please scan the file for known threats and viruses, and remove all detected threats and viruses before resubmitting the file to IRAS. If you have scanned the file and confirmed that all threats and viruses have been removed, please ensure you submit the said file only after you have done the following: 1) assign a different MessageRefID to the file; 2) assign a different file name; and 3) update the timestamp within the file.
NVS	The system detected one or more known viruses, threats within the FATCA Return	Please scan the file for known threats and viruses, and remove all detected threats and viruses before resubmitting the file to IRAS. If you have scanned the file and confirmed that all threats and viruses have been removed, please ensure you submit the said file only after you have done the following: 1) assign a different MessageRefID to the file; 2) assign a different file name; and 3) update the timestamp within the file.

File Error Code	Error Description	Resolution
NSV	The FATCA return failed validation against the FATCA XML Schema	Please revalidate the file against the prevailing FATCA XML Schema and resolve all validation errors before resubmitting the file to IRAS.
NMR	The MessageRefID does not follow the prescribed format	Reporting FIs are strongly encouraged to structure the MessageRefID in the following format: *<GIIN><Date and time of file creation><2-digit incremental number> <Reporting Year><File Sender's Tax Reference Number><Date of file creation><2-digit Incremental number>* <**GIIN**> refers to the Global Intermediary Identification Number ("GIIN") assigned to the Reporting FI by the US IRS. If a Sponsoring Entity or Trustee is filing a report for a Sponsored Closely Held Investment Vehicle or a Trustee-Documented Trust, the GIIN of the Sponsoring Entity/Trustee can be used. <**Date and time of file creation**> has to be represented in YYYYMMDDHHMMSS format. The <**2-digit incremental number**> would start at '00' and increase to '99' when a file is produced on the same day.
NDM	The MessageRefID has already been used in a previous FATCA return	Please replace the MessageRefID with a unique value.
NTP	The FATCA return contains Test Data for Production Environment	Please use DocTypeIndic values, in the range of FATCA1 to FATCA4, which indicate production data.

File Error Code	Error Description	Resolution
NPT	The FATCA return contains Production Data for Test Environment	(Not applicable for reporting to IRAS)
9801	The MessageType data element in the FATCA return must be "FATCA"	Please ensure that the MessageType data element in the FATCA return is "FATCA".
9802	The ReportingPeriod data element in the FATCA return does not match the Reporting Year selected online	Please ensure that the Reporting Year selected at the “Submit CRS or FATCA Return” e-Service matches the Reporting Year indicated in the FATCA return submitted.
9803	The DocTypeIndic data element in the return does not match the Submission Type selected online	Please ensure that the Submission Type selected at the Submit AEOI Return e-Service matches the “DocTypeIndic” indicated in the FATCA return submitted (e.g. if the Submission Type “Return with New Data” is selected in the “Submit CRS or FATCA Return” e-Service, the FATCA Return can only contain “FATCA1”).
9804	A return cannot contain a mixture of Account Reports from Reporting FI and Trustee-Documented Trust	Account Reports of Trustee-Documented Trusts cannot be commingled with Account Reports of Reporting FIs (that are not Trustee-Documented Trusts) in the same FATCA return. Please review the FATCA return to ensure that it does not contain Account Reports for both Reporting FIs and Trustee-Documented Trusts.
9805	The GIIN provided in the ReportingFI.TIN data element in the return does not match the Reporting FI selected online	Please ensure that the GIIN of the Reporting FI(s) provided in the FATCA return submitted matches the GIIN that was provided by the Reporting FI(s) to IRAS. Reporting FIs can log in to myTax Portal, Select More > AEOI > View/ Update FI AEOI Profile to check the GIIN that was provided to IRAS.

File Error Code	Error Description	Resolution
9806	The TDT Ref ID in the return does not belong to a TDT that is maintained by the Reporting FI	Please ensure that the TDT Ref ID(s) in the FATCA return matches the TDT Ref ID(s) of the TDT that is maintained by the Reporting FI. For submissions in XML format, the TDT Ref ID should be structured as follows: <Entity ID Type><Space><TDT Reference Number>, e.g. “TDT 1234567890”
9807	The 3rd Party Filer is not authorised to submit the return on behalf of the Reporting FI	Please ensure that the 3rd Party Filer has been authorised by the Reporting FI for AEOI reporting via Corppass.
9808	The nil return submitted previously must be voided before a return with new data can be submitted	Please ensure that the nil return submitted previously for the particular Reporting Year has been voided before submitting a return with new data.
9809	The submitted returns/records must be voided before a nil return can be submitted	Please ensure that all Account Report(s) submitted previously for the particular Reporting Year have been voided before submitting a nil return.
9810	The original FATCA return is being processed by US IRS.	Please do not correct or amend the return/records until the US IRS has processed the returns. Please re-try after 7 days.
9811	The Sponsor of TDT(s) is not provided in the FATCA return	Please provide the trustee details as the sponsor in the FATCA return.
9812	No matching GIIN found	Please ensure that the GIIN of the Reporting FI(s) provided in the FATCA return submitted matches the GIIN that was provided by the Reporting FI(s) to IRAS. Reporting FIs can log in to myTax Portal, Select More > AEOI > View/ Update FI AEOI Profile to check the GIIN that was provided to IRAS.

File Error Code	Error Description	Resolution
9813	Only one ReportingGroup data element can be provided in each FatcaBody	Please ensure that only one ReportingGroup data element is provided in each FatcaBody.
9814	The submitted AEOI Return does not match the registered Reporting Type of the TDT	Please ensure that the TDT has registered for the Reporting Type of the submitted AEOI Return.

Table 2: FATCA Record Level Errors

Record Error Code	Error Description	Resolution
8001	Pooled Reporting cannot be provided	As Singapore is under a Model 1 IGA with the US, Reporting FIs should not have recalcitrant account holders and hence, should not submit pooled reports to the IRAS. Instead, Reporting FIs are required to report an account that would otherwise be treated as held by recalcitrant account holders under the U.S. FATCA statute and regulations, as a U.S. Reportable Account.
8008	A duplicate Account Report was received	Please review the Reporting FI's return submissions to determine if the Account Report has been submitted previously. If an earlier Account Report has been accepted by IRAS without error, the duplicate will be disregarded, and no further action is required. Otherwise, please replace the MessageRefID and/or DocRefID with a unique value before resubmitting the record.
8010	A correction Account Report has been submitted but the CorrMessageRefID and CorrDocRefID refers to an unknown record	Please ensure that a correct CorrMessageRefID and CorrDocRefID (that is used for the initial Account Report) is provided.

Record Error Code	Error Description	Resolution
8011	A void Account report has been submitted but the CorrMessageRefID and CorrDocRefID refers to an unknown record	Please ensure that a correct CorrMessageRefID and CorrDocRefID (that is used for the initial Account Report) is provided.
8012	An amended Account report has been submitted but the CorrMessageRefID and CorrDocRefID refers to an unknown record	Please ensure that a correct CorrMessageRefID and CorrDocRefID (that is used for the initial Account Report) is provided.
8014	A duplicate Nil Report was submitted previously via XML format	Please review the Reporting FI's return submissions to determine if a Nil Report has been submitted previously. If an earlier Nil Report has been accepted by IRAS without error, the duplicate will be disregarded, and no further action is required.
8016	A correction Nil Report has been submitted but the CorrMessageRefID and CorrDocRefID refers to an unknown record	Please ensure that a correct CorrMessageRefID and CorrDocRefID (that is used for the initial Nil Report) is provided.
8017	A void Nil Report has been submitted but the CorrMessageRefID and CorrDocRefID refers to an unknown record	Please ensure that a correct CorrMessageRefID and CorrDocRefID (that is used for the initial Nil Report) is provided.
8018	An amended Nil Report has been submitted but the CorrMessageRefID and CorrDocRefID refers to an unknown record	Please ensure that a correct CorrMessageRefID and CorrDocRefID (that is used for the initial Nil Report) is provided.
8019	The FATCA return did not contain any Account Report and did not indicate the report as a Nil Report	If the Reporting FI intended to submit a Nil Report, please include the Nil Reporting Group and "No Account to Report" indicator. If the Reporting FI intended to submit Account Reports, please ensure that the FATCA return contain the Account Reporting Group and submit as a new return with a new, unique MessageRefID and DocRefIDs.

Record Error Code	Error Description	Resolution
8020	The DocRefID is not unique as it is already used for another record	Please replace the DocRefID with a unique value.
8021	The structure of the DocRefID is not in the correct format, as set out in the "IRAS Supplementary XML Schema User Guide for Preparing the FATCA Reporting Data File"	Please use a DocRefID that is structured in the following format: *<GIIN><period character(.)><Unique Value across all time for the Reporting FI>* - <**GIIN**> refers to the Global Intermediary Identification Number ("GIIN") assigned to the Reporting FI by the US IRS. If a Sponsoring Entity or Trustee is filing a report for a Sponsored Closely Held Investment Vehicle or a Trustee-Documented Trust, the GIIN of the Sponsoring Entity/Trustee can be used. - The second part is a period character (.). - The <**Unique Value**> refers to a value for the referenced record assigned by the Reporting FI that is unique within the Reporting FI for all time. It is recommended for Reporting FIs to use the globally unique identifier ("GUID"). The DocRefId must not include any non-alphanumeric characters, excluding periods and dashes. Prohibited non-alphanumeric characters include, but are not limited to, _, @, +, &, !,* and empty space(s). If the Reporting FI receives a notification from IRAS regarding a FATCA return with **error(s) highlighted by partners,** the Reporting FI should NOT attempt to amend, correct or void the record as the record was not processed. The Reporting FI should submit the record in a new return with valid and unique DocRefIDs that is structured in the above format.

Record Error Code	Error Description	Resolution
8023	Multiple Records attempting to correct / amend / void a record in a file	The Reporting FI should NOT attempt to amend, correct or void the record as the record was not processed. The Reporting FI should re-submit new amend, correct or void records with the correct CorrMessageRefIDs and CorrDocRefIDs (that is used for the initial Account Report). Please ensure that there is no more than one amendment, correction or voiding of a single record in the file.
8024	The CorrDocRefID cannot refer to an invalid DocRefID.	The Reporting FI should NOT attempt to amend, correct or void the record as the record was not processed. The Reporting FI should re-submit new amend, correct or void records with the correct CorrDocRefIDs. Please ensure that the CorrDocRefID is not submitted to correct an invalid DocRefID (i.e. DocRefID that have been rejected with error code 8021).
8901	The TIN, name and address of account holder or substantial owner cannot be corrected or amended	Please void the affected Account Report and resubmit a new Account Report with the correct TIN, name and/or address.
8902	The CorrDocRefIDs of the Reporting FI and Account Report does not match the original return	Please ensure that the CorrDocRefIDs belong to the same set of Reporting FI in each FATCA body in the original return.
8903	A correction FATCA return should only be submitted in response to an error highlighted by US IRS	Please submit an amended FATCA return (i.e. DocTypeIndic: “FATCA4”).
8904	An amended FATCA return cannot be submitted in response to error(s) highlighted by US IRS	To correct an error highlighted by US IRS, please submit a correction FATCA return (i.e. DocTypeIndic: “FATCA2”).

Record Error Code	Error Description	Resolution
10012	An invalid Account Holder Type was used	Please ensure that a valid Account Holder Type (i.e. FATCA101, FATCA102 or FATCA104) is used.
1002	The ReportingFI.Address.AddressFix.City is always required, if AddressFix is used	Please ensure that the ReportingFI.Address.AddressFix.City is provided and does not contain only space when AddressFix is used.
1003	The Sponsor.Address.AddressFix.City is always required, if AddressFix is used	Please ensure that the Sponsor.Address.AddressFix.City is provided when AddressFix is used.
1004	The Individual Account Holder.Address.AddressFix.City is always required, if AddressFix is used	Please ensure that the Individual Account Holder.Address.AddressFix.City is provided when AddressFix is used.
1005	The Organisation Account Holder.Address.AddressFix.City is always required, if AddressFix is used	Please ensure that the Organisation Account Holder.Address.AddressFix.City is provided when AddressFix is used.
1006	The Substantial Owner.Address.AddressFix.City is always required, if AddressFix is used	Please ensure that the Substantial Owner.Address.AddressFix.City is provided when AddressFix is used.
1009	The ReportingFI.FilerCategory cannot be populated when a Sponsor is provided	Please ensure that only the Sponsor.FilerCategory is populated when a Sponsor is provided. The ReportingFI.FilerCategory should not be populated.
1011	The ReportingFI.FilerCategory cannot be populated when a Sponsor is provided	Please ensure that the ReportingFI.FilerCategory is not populated when a Sponsor is provided.
1012	The ReportingFI.FilerCategory is not populated	If a Sponsor is not provided, please provide the ReportingFI.FilerCategory.
1013	The Sponsor.FilerCategory is not populated	If a Sponsor is provided, please provide the Sponsor.FilerCategory.

Record Error Code	Error Description	Resolution
1014	An invalid ReportingFI.FilerCategory is used	Please provide a valid ReportingFI.FilerCategory (i.e. FATCA602).
1016	An invalid value for Sponsor.FilerCategory is used	Please provide a valid value for Sponsor.FilerCategory (i.e. FATCA607 or FATCA609).
1018	The Sponsor GIIN provided in the Sponsor.TIN data element in the return does not match the Reporting FI selected online	Please ensure that the Sponsor GIIN provided in the Sponsor.TIN data element indicated in the FATCA return submitted matches the Sponsor GIIN that was provided by the Reporting FI(s) to IRAS.
1028	The ReportingFI.Name is populated with space character(s) only	Please ensure that the ReportingFI.Name is provided.
1029	The Sponsor.Name is populated with space character(s) only	Please ensure that the Sponsor.Name is provided.
10301	The Individual Account Holder.FirstName is populated with space character(s) only	Please ensure that the Individual Account Holder.FirstName is provided.
10302	The Individual Account Holder.LastName is populated with space character(s) only	Please ensure that the Individual Account Holder.LastName is provided.
1031	The Organisation Account Holder.Name is populated with space character(s) only	Please ensure that the Organisation Account Holder.Name is provided.
10321	The Substantial Owner.FirstName is populated with space character(s) only	Please ensure that the Individual Substantial Owner.FirstName is provided.
10322	The Substantial Owner.LastName is populated with space character(s) only	Please ensure that the Individual Substantial Owner.LastName is provided.

Record Error Code	Error Description	Resolution
1036	ReportingFI.TIN not populated or contains only space character(s)	Please ensure that the ReportingFI.TIN is in the specified format. You may disregard this error if the Reporting FI is a Trustee-Documented Trust.
1037	The Individual Account Holder.TIN is not populated or populated with space character(s) only	Please ensure that the Individual Account Holder.TIN is provided.
1038	The Organisation Account Holder.TIN is not populated or populated with space character(s) only	Please ensure that the Organisation Account Holder.TIN is provided.
1039	The Substantial Owner.TIN is not populated or populated with space character(s) only	Please ensure that the Individual Substantial Owner.TIN is provided.
1040	Substantial Owner cannot be an organisation	Under the Singapore-US IGA, only a natural person can be the Controlling Person.
1042	The Sponsor.TIN is not populated or populated with space character(s) only	Please ensure that the Sponsor.TIN is provided.
10431	The ReportingFI.TIN is not in the specified format	Please ensure that the ReportingFI.TIN is in the specified format.
10441	The Account Holder.TIN is not in the specified format	Please ensure that the Individual Account Holder.TIN is in the specified format.
10442	The Account Holder.TIN contains non-numeric characters	Please ensure that the Individual Account Holder.TIN is in the specified format.
10443	The Account Holder.TIN contains only single repeated character.	Please ensure that a valid Individual Account Holder.TIN is provided.

Record Error Code	Error Description	Resolution
10444[1]	The Account Holder.TIN is not a TIN issued by the US.	Please ensure that a valid Individual Account Holder.TIN issued by the US is provided.
10451	The Organisation Account Holder.TIN is not in the specified format	Please ensure that the Organisation Account Holder.TIN is in the specified format. If the organisation account holder is not a US Person and the account holder type is FATCA101 or FATCA102, Organisation Account Holder.TIN can be populated with a space or with the foreign TIN (with the "TIN Issued by" element populated with the issuing country code) for the foreign Entity Account Holder. If there is no foreign TIN available for the foreign Entity Account Holder, Reporting FI may include your country code in the "TIN Issued by" element and the characters "NA" (to indicated "Not Available") in the ORG_TIN data element (e.g. <sfa:TIN issuedBy="SG">NA</sfa:TIN>).
10452	The Organisation Account Holder.TIN contains non-numeric characters	Please ensure that the Organisation Account Holder.TIN is in the specified format. If the organisation account holder is not a US Person and the account holder type is FATCA101 or FATCA102, Organisation Account Holder.TIN can be populated with a space or with the foreign TIN (with the "TIN Issued by" element populated with the issuing country code) for the foreign Entity Account Holder. If there is no foreign TIN available for the foreign Entity Account Holder, Reporting FI may include your country code in the "TIN Issued by" element and the characters "NA" (to indicated "Not Available") in the ORG_TIN data element (e.g. <sfa:TIN issuedBy="SG">NA</sfa:TIN>).

[1] Updated on 16 November 2026

Record Error Code	Error Description	Resolution
10453	The Organisation Account Holder.TIN contains only single repeated character	Please ensure that a valid Organisation Account Holder.TIN is provided. If the organisation account holder is not a US Person and the account holder type is FATCA101 or FATCA102, Organisation Account Holder.TIN can be populated with a space or with the foreign TIN (with the "TIN Issued by" element populated with the issuing country code) for the foreign Entity Account Holder. If there is no foreign TIN available for the foreign Entity Account Holder, Reporting FI may include your country code in the "TIN Issued by" element and the characters "NA" (to indicated "Not Available") in the ORG_TIN data element (e.g. <sfa:TIN issuedBy="SG">NA</sfa:TIN>).
10454[1]	The Organisation Account Holder.TIN is not a TIN issued by the US.	Please ensure that a valid Organisation Account Holder.TIN issued by the US is provided.
10461	The Substantial Owner.TIN is not in the specified format	Please ensure that a valid Individual Substantial Owner.TIN is provided.
10462	The Substantial Owner.TIN contains non-numeric characters	Please ensure that a valid Individual Substantial Owner.TIN is provided.
10463	The Substantial Owner.TIN contains only single repeated character.	Please ensure that a valid Individual Substantial Owner.TIN is provided.
10464[1]	The Substantial Owner.TIN is not a TIN issued by the US.	Please ensure that a valid Individual Substantial Owner.TIN issued by the US is provided.
1049	The Account Number is populated with space character(s) only	Please ensure that a valid Account Number is provided.

[1] Updated on 16 November 2026

Record Error Code	Error Description	Resolution
1053	When the “Account Holder Type” is FATCA101 or FATCA102, the Substantial Owner must be provided	Please ensure that the Substantial Owner is provided when the Account Holder is an Organisation and the “Account Holder Type” is FATCA101 or FATCA102.
1054	The Substantial Owner cannot be provided if the “Account Holder Type” is FATCA104.	Please ensure that Substantial Owner is omitted when the Account Holder is an Organisation and the “Account Holder Type” is FATCA104.

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