FAQs on provision of FATCA Registration Information to IRAS
(First published on 24 March 2020)

1. How can I check if my FI has provided its FATCA Registration Information to IRAS?

Reporting SGFIs can log in to myTax Portal, Select More > AEOI > View/ Update FI AEOI Profile to check if you have provided your FATCA Registration Information to IRAS.

Screenshot of View/ Update Financial Institution AEOI Profile:

![View/ Update Financial Institution AEOI Profile]

2. How do I submit my FI’s FATCA Registration Information to IRAS? (updated on 20 April 2020)

Reporting SGFIs can provide their FATCA Registration Information to IRAS via the “Apply for CRS Registration” e-Service. Please note that a CRS-registered SGFI
should submit **only** the FATCA Registration Information of the entity under the AEOI e-Service.

The application will take about 3 weeks to be processed. Once the application is processed, IRAS will send an email to the registered Point of Contact or individual trustee to inform him/her on the registration outcome.

Reporting SGFIs can check on their registration status by logging in to [myTax Portal](https://mytax.iras.gov.sg). At the portal, Select More > AEOI > View/ Update FI AEOI Profile.

3. **I have previously registered for CRS with IRAS, do I need to appoint another POC for FATCA matters?**

A Reporting SGFI is only required to appoint **one** individual as the FI’s Point of Contact for both CRS and FATCA matters. If you did not provide your FATCA Registration Information to IRAS when you registered for CRS previously, you will need to resubmit your Letter of Authorisation (LOA) when you provide your FATCA Registration Information to IRAS via the “[Apply for CRS Registration](https://mytax.iras.gov.sg)” e-Service.

4. **Should each sub-fund of an umbrella fund separately provide its FATCA Registration Information to IRAS?**

No. Only the umbrella fund will need to provide its FATCA Registration Information to IRAS. For FATCA reporting, the financial account information of all reportable accounts of the sub-funds should be reported under the umbrella fund.

5. **We have registered each sub-fund (of an umbrella fund) with the United States Internal Revenue Service (“U.S. IRS”) and the FATCA Global Intermediary Identification Numbers (“GIINs”) issued are for the sub-funds. We did not register the umbrella fund under FATCA. When providing the umbrella fund’s FATCA Registration Information to IRAS, can we provide the GIIN of a sub-fund as the umbrella fund’s GIIN (on the FI Information page of the “[Apply for CRS Registration](https://mytax.iras.gov.sg)” e-Service?**

No, the FATCA Registration Information to be provided on the FI Information page should be the umbrella fund’s. The umbrella fund should register with the U.S. IRS to obtain a GIIN as soon as possible and provide the FATCA Registration Information of the umbrella fund to us once it has obtained its FATCA GIIN. Correspondingly, the FATCA registrations of the sub-funds should be cancelled once the umbrella fund has been issued with its FATCA GIIN.
6. My company is a Sponsoring Entity for some Sponsored Entities under FATCA but is not a Reporting SGFI under FATCA. As a “Sponsoring Entity”, does my company need to provide its FATCA Registration Information to IRAS? (added on 20 April 2020)

No. There is no need for the Sponsoring Entity to provide its FATCA Registration Information to IRAS. Instead, the Sponsored Entity can indicate its Sponsoring Entity’s GIIN ending with “SP.702” when it provides its FATCA Registration Information to IRAS via the “Apply for CRS Registration” e-Service.

7. My company is a Sponsored Closely Held Investment Vehicle. What should I provide for the FI’s GIIN when I provide the FATCA Registration Information to IRAS and when I populate the TIN value for Reporting FI in the FATCA return? (added on 20 April 2020)

Please provide the GIIN of your company’s Sponsoring Entity ending with “SP.702” in the FI’s GIIN field. Similarly, when populating the TIN value for Reporting FI in the FATCA return, please enter the GIIN of the company’s Sponsoring Entity.