IRAS' Supplementary Instructions for Preparing the FATCA Reporting Data File (Updated for FATCA XML Schema v2.0)
(First issued on 06 Feb 2015)

Section 3 (MessageSpec)

1. XML element - 'ReceivingCountry'

The 'ReceivingCountry' should be the US as the final intended recipient of the FATCA reporting data file is the US IRS. IRAS will approve the FATCA reporting data file before it is released to the US IRS.

2. XML element - 'Contact' (updated on 17 Apr 2015)

Although this XML element can be left blank, IRAS urges Reporting SGFIs to provide the contact information (Name and Phone Number) of the Reporting SGFI officer who is responsible for preparing the FATCA reporting data file in this XML element so that IRAS can contact the officer for issues relating to the data file.

3. XML element - 'MessageRefID' (updated on 17 Jan 2017)

IRAS suggests for the 'MessageRefID' to be structured in the following format:

XXXXXX.XXXXX.XX.XXXYYYYMMDDHHMMSS99

The first 19 characters shall be the Global Intermediary Identification Number (GIIN) assigned to the Reporting SGFI, 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 next 8 digits reflect the date the file was created starting with the year, followed by the month and the day (all single digit day date or month date should have a leading zero). Example Wednesday 9th April 2014 would be 20140409.

The next 6 digits reflect the time of day in hours, minutes and seconds that the file is created.

The last 2 digits reflect an incremental number starting at '00' and increasing to '99' when a file is produced at the same second.

Section 4 (FATCA Report Complex Types)

4. XML element - 'DocRefID' (updated on 17 Jan 2017)

The prescribed data format for 'DocRefID' data element is as follows:
<Reporting FI GIIN><period character (.)><unique value across all time for the reporting FI>

- The first part <Reporting FI GIIN> is the GIIN for the Reporting FI associated with the reporting group. 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 third part <unique value across all time for the reporting FI> is an identifying value for the referenced record that is unique within the reporting FI for all time. There must be at least one alphanumeric character to represent the third part.

The 'DocRefID' data element should contain at least 21 characters, and the maximum length allowed is 200 characters.

Example:

123456.99999.SL.702.12291cc2-37cb-42a9-ad74-06bb5746b60b

5. **XML element - 'TIN'** (updated on 5 Jan 2018)

The TIN data element must be in one of the following formats to be considered valid:

- Nine consecutive numerical digits without hyphens or other separators (e.g., "123456789")
- Nine numerical digits with two hyphens, one hyphen entered after the third numeric digit and a second hyphen entered after the fifth numeric digit (e.g., "123-45-6789")
- Nine numerical digits with a hyphen entered after the second digit (e.g., "12-3456789")

For Pre-existing Accounts where a U.S. TIN is not available for a U.S. Account Holder or Controlling Person, the Reporting SGFI is to enter a string of nine consecutive zeros (i.e. "000000000") in the TIN data element for Reporting Years 2014, 2015 and 2016.

For Reporting Years 2017, 2018 and 2019, where a Reporting SGFI maintains pre-existing accounts that are U.S. Reportable Accounts without the required U.S. TIN of the U.S. Account Holder or Controlling Person, and the FI fulfils the 3 conditions stated in Section III(B) of Notice 2017-46, the FI should insert a string of nine consecutive "A"s (i.e. "AAAAAAAAA") in the TIN data element for each U.S. Account Holder or Controlling Person whose required U.S. TIN is not available when the FI reports such accounts to IRAS.

6. **XML element - 'AddressFree'**

Please note that 'AddressFree' element should only be used if the data cannot be presented in the 'AddressFix' format.

Section 6 (Reporting Group)

7. **XML element – "Sponsor"** (added on 12 Jun 2015)

Information of the Sponsoring Entity ("Sponsor") should be provided in this data element instead of the "ReportingFI" element.

8. **XML element - 'Payment'** (updated on 4 Apr 2016)

If an account holder has not received a particular payment type that is relevant to the account held, a zero amount may be reported. If a particular payment type is irrelevant to the account type (e.g. dividend, gross proceeds credited will not be relevant for a deposit account), the payment information may be omitted.

9. XML element - 'PoolReport'

Please note that Pooled Reporting is not applicable to Reporting SGFIs. Payments made to an account held by a non-participating FFI should be reported under the 'AccountReport' data element.

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