

## List of IRAS CRS File and Record Level Errors

*(First issued on 21 March 2018)*

1. IRAS will issue a notification to Reporting SGFI if a submitted CRS Return is (i) rejected due to file or record level error(s) or (ii) accepted with record level error(s). No notification will be issued to the Reporting SGFI if the submitted CRS Return does not have either file or record level error.
2. When a Reporting SGFI receives a notification from IRAS regarding a CRS Return (“Return A”) that has been (i) rejected due to file or record level error(s), the Reporting SGFI **must** rectify the error(s) for the file or affected record(s) and resubmit the CRS Return to IRAS as a “**Return with New Data**”. The resubmitted CRS Return must contain all records within the original CRS Return (i.e. Return A), including records with no errors identified. As no record in the original CRS Return has been processed and accepted by IRAS, you must not submit a ‘Correction CRS Return’ to correct or void any of the records in the original CRS Return.
3. When a Reporting SGFI receives a notification from IRAS regarding a CRS Return that has been (ii) accepted with record level error(s), the Reporting SGFI **must** submit a ‘**Correction CRS Return**’ to correct or void the erroneous record(s) contained in the specified CRS Return.
4. For more information on the types of file level errors and record level errors and their resolution, please refer to the Table 1 and Table 2 below.

**Table 1: CRS File Level Errors**

<b>File Error Code</b>	<b>Error Description</b>	<b>Resolution</b>
50001	Failed Download	(Not applicable for reporting to IRAS)
50002	Failed Decryption File	(Not applicable for reporting to IRAS)
50003	Failed Decompression	(Not applicable for reporting to IRAS)
50004	Failed Signature Check	(Not applicable for reporting to IRAS)
50005	The system detected one or more known viruses, threats within the CRS Return	Please scan the file for known threats and viruses, and remove all detected threats and viruses before resubmitting the file to IRAS
50006	The system detected one or more known viruses, threats within the CRS Return	Please scan the file for known threats and viruses, and remove all detected threats and viruses before resubmitting the file to IRAS
50007	The CRS Return failed validation against the CRS XML Schema	Please revalidate the file against the prevailing CRS XML Schema and resolve all validation errors before resubmitting the file to IRAS
50008	The MessageRefID does not follow the format that is prescribed by IRAS	<p>Please use a MessageRefID that is structured in the following format:</p> <p><i>&lt;Reporting Year&gt;&lt;File Sender's Tax Reference Number&gt;&lt;Date of file creation&gt;&lt;3-digit Incremental number&gt;</i></p> <ul style="list-style-type: none"> <li>- <b>Reporting Year</b> refers to the calendar year in which the account information relates and is provided in YYYY format.</li> <li>- <b>File Sender's Singapore Tax Reference Number</b> has to be a 10-character identification number of the Sender. If the Sender's Tax Reference Number is shorter than 10 characters (e.g. a UEN-Business (ROB) or IRAS</li> </ul>

File Error Code	Error Description	Resolution
		<p>Assigned Tax Reference Number), FI shall suffix the identification number with “-” to make up the remaining character(s).</p> <ul style="list-style-type: none"> <li>- <b>Date of file creation</b> has to be represented in YYYYMMDD format.</li> <li>- The <b>3-digit incremental number</b> is one that starts at ‘000’ and increases to ‘999’ for each file that is produced on the same</li> </ul>
50009	The MessageRefID has already been used in a previous CRS Return	Please replace the MessageRefID with a unique value.
50010	The CRS Return contains Test Data for Production Environment	Please use DocTypeIndic values, in the range of OECD0 to OECD3, which indicate production data.
50011	The CRS Return Contains Production Data for Test Environment	(Not applicable for reporting to IRAS)
50012	The ReceivingCountry data element in the CRS Return must be "SG"	If the file is intended to be submitted to IRAS, the ReceivingCountry data value must be "SG".
50013	The AES key size has been detected as incorrect by the receiving jurisdiction	(Not applicable for reporting to IRAS)
98001	The MessageType data element in the CRS Return must be "CRS"	Please ensure that the MessageType data element in the CRS Return is "CRS".
98002	The ReportingPeriod data element in the return does not match the Reporting Year selected online	Please ensure that the Reporting Year selected at the Submit AEOI Return e-Service matches the Reporting Year indicated in the CRS Return submitted.

File Error Code	Error Description	Resolution
98003	The MessageTypeIndic 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 MessageTypeIndic indicated in the CRS Return submitted.
98004	A return cannot contain a mixture of Account Reports from Reporting FI and Trustee-Documented Trust	<p>Account Reports of Trustee-Documented Trusts cannot be commingled with Account Reports of Reporting FIs (that are not Trustee-Documented Trusts) in the same CRS Return.</p> <p>Please review the CRS Return to ensure that it does not contain Account Reports for both Reporting FIs and Trustee-Documented Trusts.</p>
98005	The ReportingFI.TIN data element in the return does not match the Reporting FI selected online	<p>Please ensure that the Singapore Tax Reference Number of the Reporting FI(s) provided at the Submit AEOI Return e-Service matches the Reporting FI.TIN data element indicated in the CRS Return submitted.</p> <p>If a Reporting FI has more than one Singapore Reference Number, please use the Singapore Tax Reference Number that is associated with the FI's CRS registration. The Singapore Tax Reference Number to be provided in this data element must be structured in the following format:</p> <p>&lt;Entity ID Type&gt;&lt;Space&gt;&lt;Entity ID&gt; e.g. "ASGD A1234567D"</p>
98006	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 CRS Return matches the TDT Ref ID(s) of the TDT that is maintained by the Reporting FI.
98007	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.

<b>File Error Code</b>	<b>Error Description</b>	<b>Resolution</b>
98008	The Nil Return submitted previously has to 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.
98009	The submitted returns/records have to be voided before a Nil Return can be submitted	Please ensure that all Account Report(s) submitted previously for the particular Reporting Year has been voided before submitting a Nil Return.
98010	The ReportingFI.TIN data element does not belong to a Reporting FI(s) that is CRS registered	Please ensure that the ReportingFI.TIN in the CRS Return belongs to a Reporting FI(s) that is registered for CRS

**Table 2: CRS Record Level Errors**

<b>Record Error Code</b>	<b>Error Description</b>	<b>Resolution</b>
60000	IBAN Account Number does not follow the prescribed structured number format	Please ensure that the Account Number follows the International Bank Account Number (“IBAN”) structured number format, as stipulated in the ISO-13616 Standard, when the Account Number type= OECD601 – IBAN.
60001	ISIN Account Number does not follow the prescribed structured number format	Please ensure that the Account Number follows the International Securities Identification Number (“ISIN”) structured number format, as stipulated in the ISO-6166 Standard, when the Account Number type= OECD603 – ISIN.
60002	The account balance entered must be greater than or equal to zero	Please ensure that the account balance entered is greater than or equal to zero.

<b>Record Error Code</b>	<b>Error Description</b>	<b>Resolution</b>
		An account with a balance or value that is negative must be reported as having an account balance or value equal to zero.
60003	The account balance must be zero if account was indicated as closed in the account closed attribute	Please ensure that the account balance is zero if the account was indicated as closed in the account closed attribute.
60004	"OECD201= SMFAliasOrOther" name type is not used for CRS	Please ensure that a valid NamePerson_Type value is used.
60005	The "Ctrlg Per Type" must be omitted if the Acc Hldr is an Indv or the "Acc Hldr Type" is not CRS101	Please ensure that the "Controlling Person Type" is omitted when the Account Holder is i) an individual, or ii) an Organisation and the "Account Holder Type" is CRS102 or CRS103.
60006	When the "Account Holder Type" is CRS101, the "Controlling Person" must be provided	Please ensure that information of the "Controlling Person" is provided when the Account Holder is an Organisation and the "Account Holder Type" is CRS101.
60007	Only one ReportingGroup data element can be provided in each CrsBody	Please ensure that only one ReportingGroup data element is provided in each CrsBody.
60008	Sponsor cannot be provided	Please ensure that the CRS Return does not contain Sponsor information.
60009	Intermediary cannot be provided	Please ensure that the CRS Return does not contain Intermediary information.
60010	Pool Reporting is not applicable to CRS	Please ensure that the CRS Return does not contain Pool Reporting information.

<b>Record Error Code</b>	<b>Error Description</b>	<b>Resolution</b>
60011	The ResCountryCode of the Individual must match the Country Code of a Reportable Jurisdiction	Please ensure that, except for an Undocumented Account, the ResCountryCode of the Individual matches the country code of a Reportable Jurisdiction.
60012	The ResCountryCode of the Entity must match the Country Code of a Reportable Jurisdiction	Please ensure that either the ResCountryCode of the Entity Account Holder or the ResCountryCode of the Controlling Person matches the country code of a Reportable Jurisdiction.
60013	ReportingFI.ResCountryCode must be "SG"	Please ensure that the ReportingFI.ResCountryCode is "SG".
60014	Date of birth must be between 1900 and the current year	Please ensure that the date of birth of the individual is between 1900 and the current year.
60015	The AccountReport data element cannot be left blank	Please ensure that at least one AccountReport is provided in the CRS Return.
70000	The MessageRefID is always required	Please ensure that the MessageRefID is provided in the CRS Return.
70001	The Account Holder.TIN is required. Please omit this data element if the information is unavailable	Please ensure that the Individual Account Holder.TIN is provided or omit this data element if the information is unavailable.
70002	The Account Holder.FirstName is always required	Please ensure that the Individual Account Holder.FirstName is provided. If the Reporting FI does not have a complete first name for an Individual Account Holder, an initial or NFN ("No First Name") may be used here.
70003	The Account Holder.LastName is always required	Please ensure that the Individual Account Holder.LastName is provided.
70004	The 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.

<b>Record Error Code</b>	<b>Error Description</b>	<b>Resolution</b>
70005	The Account Holder.Address.AddressFree is always required, if AddressFree is used	Please ensure that the Individual Account Holder.Address.AddressFree is provided when AddressFree is used.
70006	The Cntrl Person.TIN is required. Please omit this data element if the information is unavailable	Please ensure that the Controlling Person.TIN is provided or omit this data element if the information is unavailable.
70007	The Cntrl Person.FirstName is always required	Please ensure that the Controlling Person.FirstName is provided.  If the Reporting FI does not have a complete first name for a Controlling Person, an initial or NFN ("No First Name") may be used here.
70008	The Cntrl Person.LastName is always required	Please ensure that the Controlling Person.LastName is provided.
70009	The Cntrl Person.Address.AddressFix.City is always required, if AddressFix is used	Please ensure that the Controlling Person.Address.AddressFix.City is provided when AddressFix is used.
70010	The Cntrl Person.Address.AddressFree is always required, if AddressFree is used	Please ensure that the Controlling Person.Address.AddressFree is provided when AddressFree is used.
70011	The Account Holder.IN is required. Please omit this data element if the information is unavailable	Please ensure that the Organisation Account Holder.IN is provided or omit this data element if the information is unavailable.
70012	The Account Holder.Name is always required	Please ensure that the Organisation Account Holder.Name is provided.
70013	The 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.
70014	The Account Holder.Address.AddressFree is always required, if AddressFree is used	Please ensure that the Organisation Account Holder.Address.AddressFree is provided when AddressFree is used.



<b>Record Error Code</b>	<b>Error Description</b>	<b>Resolution</b>
70015	The ReportingFI.IN is required. Please omit this data element if the information is unavailable	Please ensure that the ReportingFI.TIN is provided.
70016	The ReportingFI.Name is always required	Please ensure that the ReportingFI.Name is provided.
70017	The ReportingFI.Address.AddressFix.City is always required, if AddressFix is used	Please ensure that the ReportingFI.Address.AddressFix.City is provided when AddressFix is used.
70018	The ReportingFI.Address.AddressFree is always required, if AddressFree is used	Please ensure that the ReportingFI.Address.AddressFree is provided when AddressFree is used.
70019	The AccountNumber is always required	Please ensure that the Account Number is provided.
80000	The DocRefID is not unique as it is already used for another record	Please replace the DocRefID with a unique value.
80001	The structure of the DocRefID is not in the correct format, as set out in the IRAS XML User Guide	<p>Please use a DocRefID that is structured in the following format:</p> <p>(i) For the ReportingFI data element</p> <p><i>&lt;Reporting Year&gt;&lt; Reporting SGFI's Tax Reference Number &gt;&lt;FI&gt;&lt;3-digit Incremental number&gt;</i></p> <p>- <b>Reporting Year</b> refers to the calendar year in which the account information relates and is provided in YYYY format.</p> <p>- <b>Reporting SGFI's Singapore Tax Reference Number</b> has to be a 10-character identification number of the Reporting SGFI which maintained the account. The Entity ID Type (e.g. UEN-Local Co) need not be included. A Trustee-Documented Trust will provide its issued TDT Reference ID. If the Reporting SGFI's Tax Reference Number is shorter than 10 characters (for e.g. a UEN-Business (ROB) or IRAS Assigned</p>

Record Error Code	Error Description	Resolution
		<p>Tax Reference Number), suffix the identification number with “-” to make up the remaining character(s).</p> <ul style="list-style-type: none"> <li>- The <b>3-digit incremental number</b> is one that starts at ‘000’ and increases to ‘999’ whenever there is a change in the Reporting SGFI’s particulars (e.g. change in address) for the same Reporting Year.</li> </ul> <p>(ii) For the AccountReport data element</p> <p><i>&lt;Reporting Year&gt;&lt;Reporting SGFI’s Tax Reference Number&gt;&lt;30-character Unique Reference&gt;</i></p> <ul style="list-style-type: none"> <li>- <b>Reporting Year</b> refers to the calendar year in which the account information relates and is provided in YYYY format.</li> <li>- <b>Reporting SGFI’s Singapore Tax Reference Number</b> has to be a 10-character identification number of the Reporting SGFI which maintained the account. A Trustee-Documented Trust will provide its issued TDT Reference ID. The Entity ID Type (e.g. UEN-Local Co) need not be included. If the Reporting SGFI’s Tax Reference Number is shorter than 10 characters (for e.g. a UEN-Business (ROB) or IRAS Assigned Tax Reference Number), suffix the identification number with “-” to make up the remaining character(s).</li> <li>- The <b>30-character Unique Reference</b> is one that is assigned by the Reporting SGFI to uniquely identify the record, subject to a maximum of 30 characters.</li> </ul>
80002	The CorrDocRefId refers to an unknown record	Please ensure that a correct CorrDocRefID (that is used for the initial Account Report) is provided.

<b>Record Error Code</b>	<b>Error Description</b>	<b>Resolution</b>
80003	The corrected record is no longer valid (invalidated or outdated by a previous correction message)	Please ensure that a valid CorrDocRefID is provided.
80004	CorrDocRefId must not be used for new data	Please ensure that CorrDocRefId is not provided when submitting a return with new data.
80005	CorrDocRefId is missing when correcting, amending or voiding data	Please ensure that CorrDocRefId is provided when submitting a return with correction data.
80006	The CorrMessageRefID must not be used within the DocSpec_Type	Please ensure that CorrMessageRefID within the DocSpec_Type is not used.
80007	The CorrMessageRefID must not be used within the Message Header	Please ensure that CorrMessageRefID within the Message Header is not used.
80008	"DocTypeIndic = OECD0" (Resent Data) can only be used in the Reporting FI data element	Please ensure that "DocTypeIndic = OECD0" (Resent Data) is only used with respect to the Reporting FI data element.
80009	The Reporting FI cannot be deleted without deleting all related Account Reports	Please ensure that all Account Report(s) submitted previously for the particular Reporting Year has been deleted, before deleting the Reporting FI.
80010	A message cannot contain a mixture of new data (OECD1) and correction data (OECD2 and OECD3)	Please ensure that the CRS Return does not contain a mixture of new data (OECD1) and correction data (OECD2 and OECD3).
80011	The same DocRefID cannot be corrected or deleted twice in the same message	Please ensure that the same DocRefID is not corrected or deleted twice within the same message.
80012	The corrected record belongs to a different Reporting Period	Please ensure that the Reporting Period of the correction file matches the Reporting Period of the initial file which contains records to be corrected.

<b>Record Error Code</b>	<b>Error Description</b>	<b>Resolution</b>
98501	The ResCountryCode of an Undocumented Account must be "SG"	Please ensure that the ResCountryCode of the Account Holder of an Undocumented Account is "SG"
98502	The Account Holder of an Undocumented Account must be an Individual	Please ensure that the Account Holder of an Undocumented Account is an Individual.
98503	A separate AccountReport must be created for each Reportable Jurisdiction of the Account Holder	Please ensure that in the case where an Individual Account Holder has more than one jurisdiction of tax residence, a separate Account Report for each residence jurisdiction of the Account Holder is reported.
98504	An Account Report cannot contain multiple Controlling Persons	Please ensure that in the case where a Passive NFE has more than one Controlling Person who is a Reportable Person, a separate Account Report should be reported with respect to each Controlling Person.
98505	A separate AccountReport must be created for each Reportable Jurisdiction of the Controlling Person	Please ensure that in the case where a Controlling Person has more than one jurisdiction of tax residence, a separate Account Report for each residence jurisdiction of the Controlling Person is reported.
98506	The Undocumented status of an Account Report cannot be corrected	Please delete the affected Account Report and resubmit a New Account Report with the correct undocumented status.
98507	The same DocRefID is used repeatedly within the CRS message	Please ensure the uniqueness of each DocRefID used within the CRS Return.
98508	The ResCountryCode of the Individual Account Holder cannot be corrected	Please delete the affected Account Report and resubmit a new Account Report with the correct ResCountryCode of the Individual Account Holder.
98509	The ResCountryCode of the Entity Account Holder cannot be corrected	Please delete the affected Account Report and resubmit a new Account Report with the correct ResCountryCode of the Entity Account Holder.

<b>Record Error Code</b>	<b>Error Description</b>	<b>Resolution</b>
98510	The ResCountryCode of the Controlling Person cannot be corrected	Please delete the affected Account Report and resubmit a new Account Report with the correct ResCountryCode of the Controlling Person.
98511	An Undocumented Account cannot be corrected	Please delete the affected Account Report and resubmit a New Account Report with the correct information.
98512	Individual Acc Holder.TIN.IssuedBy must match the ResCountryCode of the Individual Account Holder	Please ensure that the Individual Account Holder.TIN.IssuedBy matches the ResCountryCode of the Individual Account Holder
98513	Controlling Person.TIN.IssuedBy must match the ResCountryCode of the Controlling Person	Please ensure that the Controlling Person.TIN.IssuedBy matches the ResCountryCode of the Controlling Person
98514	Organisation Acc Holder.IN.IssuedBy must match the ResCountryCode of the Entity Account Holder	Please ensure that the Organisation Account Holder.IN.IssuedBy matches the ResCountryCode of the Organisation Account Holder