

Quick Guide to CRS Registration



INLAND REVENUE
AUTHORITY
OF SINGAPORE

Who is required to register?

All Reporting Singaporean Financial Institutions (SGFIs) must apply for CRS registration by **31 March 2018**.

An SGFI is:

- (a) Any financial institution resident in Singapore, except its branch outside Singapore; or
- (b) A Singapore branch of any financial institution not resident in Singapore.

[see Reg 9 of the [CRS Regulations](#)]

Note: A financial institution refers to a custodial institution, a depository institution, an investment entity or a specified insurance company. Some financial institutions are specifically excluded from CRS registration.

[see Reg 4-8 and 10 of the [CRS Regulations](#)]

How do I register?

Applications shall be made via the [Apply for CRS Registration](#) e-service.

Please have the following ready on hand:

For Reporting SGFIs that are not trusts:

- (a) Singapore Tax Reference Number (TIN); and
- (b) Singapore TIN of a Point of Contact (PoC)*.

For Reporting SGFIs that are trusts:

- (a) Singapore TIN; and
- (b) Singapore TIN of the trustee. If the trustee is a non-individual, Singapore TIN of a PoC*.

*For PoCs, a letter of authorisation from the SGFI is required. If PoC does not have a Singapore TIN, a passport number is required.

Frequently Asked Questions (FAQs)

Should each sub-fund of an umbrella fund submit separate applications for CRS registration?

No.
Only the umbrella fund needs to register for CRS. For CRS reporting, the financial account information of all the sub-funds' reportable accounts should be reported under the umbrella fund.

My company is a service provider (that is not a Reporting SGFI). We are assisting a Reporting SGFI with its CRS obligations. Do we need to register for CRS?

No.
To access e-services on behalf of the Reporting SGFI, your company must be authorised as a Third Party by the Reporting SGFI via IRAS' [EASY Authorisation System](#).

Is a Trustee-Documented Trust required to apply to register for CRS?

No.
However, for reporting purposes, the trustee of such a trust must provide details such as the name and TIN (if applicable) of the trust to IRAS before the trustee can submit a CRS Return on the trust's behalf.

More Questions?

Refer to the [IRAS CRS webpage](#) or email CRS@iras.gov.sg.