

Frequently Asked Questions (FAQs) - Applying for Certificate of Residence (COR)

(Updated on 15 Dec 2021)

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1. What is a COR?

A COR is a letter certifying that the company is a tax resident of Singapore for the purpose of claiming benefit under an Avoidance of Double Taxation Agreement (DTA).

2. Who can apply for COR?

A company which is a tax resident of Singapore can apply for the certificate. However, this is not applicable to:

- A **nominee company** as it is not the beneficial owner of the income derived from the foreign jurisdiction. A nominee company is a company that acts as custodian of shares on behalf of the beneficial owners.
- A **Singapore branch of a foreign company** as the control and management of its business is vested with its overseas parent company.

3. How to apply for COR?

With effect from Jun 2017, all COR applications have to be filed via [myTax Portal](#). Except for [specific situations](#), paper applications will not be accepted. Please refer to our [user guides](#) if you need help on online application for COR.

The online application for COR may be made for the current calendar year and up to four back calendar years. For example, in the calendar year 2021, the company may apply COR for the calendar years 2017 to 2021. The company may start to apply for a COR for one advance calendar year from October to December of the current calendar year.

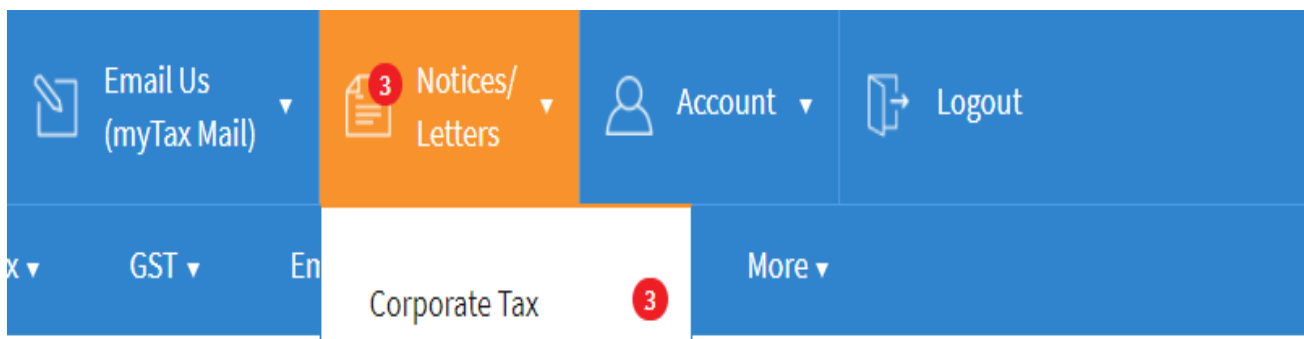
4. Do I need to be authorised before I can make an online application for the COR?

Yes. The company's employee or a third party (e.g. company's appointed tax agent firm) has to be authorised in Corppass to be able to apply for COR electronically. Please refer to our [user guides](#) if you need assistance on Corppass setup.

If the employee/ third party is authorised as a **Preparer for "Corporate Tax (Filing and Applications)"** in Corppass, he can complete the COR application for submission to the Approver. He will not be able to submit the application directly to IRAS.

Only an employee/ third party authorised as an **Approver for "Corporate Tax (Filing and Applications)"** in Corppass can complete, approve and submit the COR application to IRAS.

Upon successful transmission of your COR application to IRAS, you may view a copy of the filing acknowledgement page at [myTax Portal](#) by selecting Notices > Corporate Tax (see screenshot below).



5. Will the Approver be alerted after the Preparer has submitted the COR application to the Approver for approval?

No, there will be no alert sent and the Preparer will need to inform the Approver.

6. I am a Preparer and need to make some amendments to the COR application after my submission to the Approver. What should I do?

The Approver can retrieve the “Pending Approval” application in [myTax Portal](#) and edit the information before submission to IRAS.

Alternatively, the Approver can delete the “Pending Approval” application and the preparer will need to resubmit a new application for approval.

The Approver can also prepare and submit a COR application directly to IRAS.

7. How long does it take to obtain the COR?

Online Application

IRAS will process your application **within 7 working days** of receiving the electronic application.

Once your electronic application is processed (**within 7 working days**), a digital copy of the approved COR will be made available in [myTax Portal](#). You will also have the option to print or download the approved COR. To find out how to view the COR via [myTax Portal](#), please refer to our [user guide](#).

If your company’s notice preference in the [Update Notice Preferences digital service](#) is **email notifications**, please allow up to **1-3 working days** to receive the email notification that the digital COR is available on myTax Portal. No paper notice will be sent if your company is on email notifications. Please refer to the IRAS website on [Digital Notices](#) for more information.

If your company’s notice preference in the [Update Notice Preferences digital service](#) is **paper notices**, please allow up to **4 working days** to receive the paper COR in your mail.

Application in writing (only applies to [specific circumstances](#))

IRAS will process a COR application made in writing within 14 working days from the day we receive the complete information. The processing time may take longer if the case is complex.

Once your application is processed, a digital copy of the approved COR will be made available in [myTax Portal](#). You will also have the option to print or download the approved COR. To find out how to view the COR via [myTax Portal](#), please refer to our [user guide](#).

If your company's notice preference in the [Update Notice Preferences digital service](#) is **email notifications**, please allow up to **1-3 working days** to receive the email notification that the digital COR is available on [myTax Portal](#). No paper notice will be sent if your company is on email notifications. Please refer to the IRAS website on [Digital Notices](#) for more information.

If your company's notice preference in the [Update Notice Preferences digital service](#) is **paper notices**, please allow up to **4 working days** to receive the paper COR in your mail.

Note:

1. In [myTax Portal](#), approved COR are listed according to the relevant Year of Assessment. The Year of Assessment relates to the calendar year preceding it.
E.g. A COR applied for the calendar year 2020 will be listed as relating to "Year of Assessment 2021" in [myTax Portal](#).
2. In [myTax Portal](#), the Confirmation and Acknowledgement pages for COR applied by an umbrella Variable Capital Company ('VCC') and its sub-fund are listed according to the **latest** Year of Assessment. The approved COR are listed according to the relevant Year of Assessment. The Year of Assessment relates to the calendar year preceding it.
E.g. COR was applied by an umbrella VCC and its sub-fund for calendar years 2020 and 2021 respectively.

Both the Confirmation and Acknowledgement pages of the application will be listed under the VCC's tax reference as relating to "Year of Assessment 2022" in [myTax Portal](#).

COR for VCC and its sub-fund made for calendar years 2020 and 2021 will be listed under the VCC's tax reference as relating to "Year of Assessment 2021" and "Year of Assessment 2022" separately in [myTax Portal](#).

8. The application form requires me to state the "Calendar Year" in which the COR is required. How should I complete this field?

The calendar year in the application form should correspond to the calendar year (and not the year of assessment) in which the company received the income from other jurisdictions. For example, if the income is received in the calendar year 2020, you should indicate the calendar year as 2020.

The COR for a specific calendar year will be issued if the control and management of the company's business has been or will be exercised in Singapore for the whole calendar year. The financial year end of your company does not affect the calendar year in which the COR is required.

If the COR is granted for the calendar year 2020, it means that the company is a tax resident of Singapore throughout the calendar year 2020.

9. I cannot find the calendar year which I would like to apply the COR for in the dropdown list. Why is this so?

The list of calendar years available is dependent on the company's date of incorporation and the effective date of the relevant DTA.

For example, the DTA between Singapore and Cambodia is effective on 1/1/2019. Hence, the company can only select calendar years 2019, 2020 and 2021 in the dropdown list and will not see year calendar years 2017 and 2018 in the dropdown list. If the company is incorporated in 2020, the dropdown list will be further restricted to only 2020 and 2021.

10. I cannot find the calendar year which I would like to apply the COR for in the dropdown list for VCC's sub-fund. Why is this so?

The list of calendar years available is dependent on the effective date of the sub-fund's relationship with the VCC and the effective date of the relevant DTA.

For example, a sub-fund's relationship with its VCC is effective on 1/1/2020. The applicable DTA is effective on 1/1/2021. The VCC will be able to select calendar year 2021 in its sub-fund's dropdown list and will not see year calendar years 2017, 2018, 2019 and 2020.

11. I cannot find the exact nature of income of my transaction under "Nature of Income from foreign jurisdiction". How should I complete this field?

Businesses may select the nature of income that fits closest to its transaction. For example, if the company is expecting to receive maintenance or support fees, you may select "Service Fees".

The available selection for nature of income is:

1. Consultancy Fees
2. Dividend
3. Freight
4. Interest
5. Management Fees
6. Professional Fees
7. Royalty
8. Service Fees
9. Technical Fees
10. Commission and fee income
11. Insurance Premium
12. Sale of Goods
13. Software License Fees
14. Other Income (please specify)

12. When do I select "Freight" under "Nature of Income from foreign jurisdiction"?

"Freight" includes income from shipping and air transport operations, including uplift of passengers.

13. I have applied for the COR previously and my application was approved by IRAS. I have another foreign customer requesting for the COR but the nature of income is different (e.g. royalty instead of service fees). Does that mean that I need to apply for the COR again?

No. Companies do not need to submit another online application for the COR of the same foreign jurisdiction and calendar year. Companies can obtain a copy by downloading or printing it out from [myTax Portal](#). To find out how to view the COR via [myTax Portal](#), please refer to the [user guide](#).

Note:

In [myTax Portal](#), approved CORs are listed according to the relevant Years of Assessment. The Year of Assessment relates to the calendar year preceding it.

E.g. A COR applied for the calendar year 2020 will be listed as relating to “Year of Assessment 2021” in [myTax Portal](#).

14. My company is a sole-proprietor of a sole-proprietorship business/ partner of a partnership business. How do I apply for the COR for my sole-proprietorship/ partnership business?

The company is required to write to IRAS with the following details if it needs to apply COR for its sole-proprietorship and partnership business:

- Name and Unique Entity Number (UEN) of the company and its sole-proprietorship/ partnership business
- Reason(s) for requesting the COR
- Calendar year for which the COR is required
- Name of foreign jurisdiction
- Nature and amount of income to be derived from foreign jurisdiction
- Name of the foreign company/ person paying the income
- Date of remittance of income
- Confirmation that the control and management of your company for the whole calendar year is/ will be exercised in Singapore

15. My company is a Variable Capital Company (VCC)/ sub-fund of an umbrella VCC. How do I apply for the COR for my VCC/ sub-fund?

The umbrella VCC has to apply for the COR for itself and its sub-funds. It can apply for its COR and the COR of up to 5 sub-funds in a single application. To apply for COR for more than 5 sub-funds, the VCC has to access the Apply for Certificate of Residence (COR) digital service for each batch of 5 sub-funds.

To apply for COR for its sub-funds, the VCC needs to enter the Tax Reference Number of the sub-fund it is applying for (e.g. A1234567X).

16. What should I do if I encounter an error while requesting for the COR via myTax Portal?

We encourage you to clear the cache and close active applications before you file. For instructions on clearing 'cache', please refer to Question 2 of the [Technical FAQ](#).

If you still encounter an error, please send us an email via [myTax Mail](#) with the following details:

- a) Date and time that you encountered the error
- b) Tax Reference Number of the company and the login person
- c) Description of the error (e.g. after clicking "Submit" at Confirmation Statement)
- d) The operating system you are using (e.g. Windows XP, Vista)
- e) The browser type and version number (e.g. Firefox 2.0, IE 6)
- f) The error message(s) or the screenshot of the error(s)

Alternatively, please call 1800-3568622 for assistance.