

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

(Updated on 25 Oct 2019)

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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 treaty country. 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 e-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 2019, the company may apply COR for the calendar years 2015 to 2019.

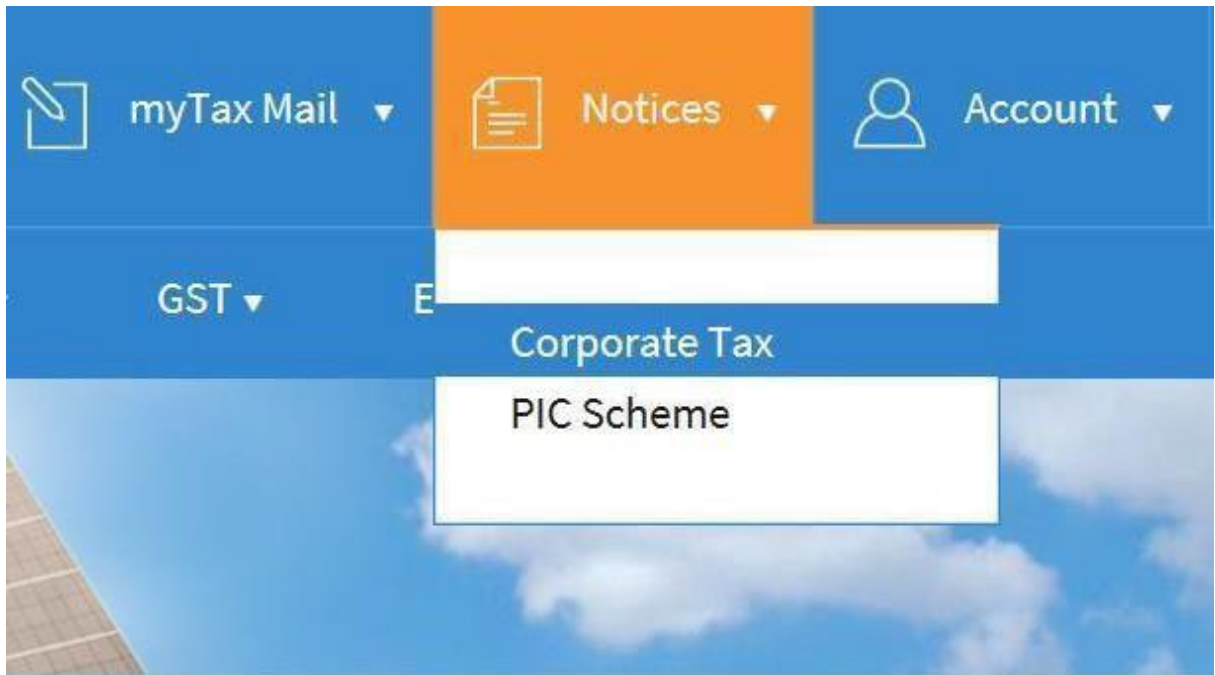
## 4. Do I need to be authorised before I can make an online application for the COR?

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 e-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 and mail the COR to the company's registered address. Please allow up to **4 working days** to receive it in your mail.

Once your electronic application is processed (**within 7 working days**), a duplicate 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](#).

### Application in writing

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. All COR will be mailed to the company's registered address. Please allow up to 4 working days to receive in your mail.

Once your application is processed, a duplicate 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](#).

### Note:

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 2019 will be listed as relating to "Year of Assessment 2020" 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 countries. For example, if the income is received in the calendar year 2019, you should indicate the calendar year as 2019.

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 2019, it means that the company is a tax resident of Singapore throughout the calendar year 2019.

**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 1/1/2018. Hence, the company will only get to select 2018 and 2019 in the dropdown list and will not see 2015, 2016 and 2017 in the dropdown list. If the company is incorporated in 2019, the dropdown list will be further restricted to only 2019.

**10. I cannot find the exact nature of income of my transaction under "Nature of Income from treaty country". 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)

**11. When do I select “Freight” under “Nature of Income from treaty country”?**

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

**12. 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 treaty country 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 2019 will be listed as relating to “Year of Assessment 2020” in [myTax Portal](#).

**13. My company is a sole-proprietor of a sole-proprietorship business/ partner of a partnership business. How do I apply 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 treaty country
- Nature and amount of income to be derived from treaty country
- 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

**14. 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 e-File. For instructions on clearing 'cache', please refer to Question 6 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 ConfirmationStatement)
- 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.