

### Registered Officers

1. How many Registered Officers (ROs) can a company have?

The number of ROs depends on the entity. CorpPass does not put a limit to the number of ROs a company can have. You may refer to the entity's UEN-issuance agency (e.g. ACRA) on the RO requirements.

2. If there is a change in the Registered Officer's (RO) information, how long does it take to synchronise the change from ACRA to CorpPass?

The information will be updated in CorpPass the following day.

3. The Registered Officer (RO) has left the company and there is no other RO available. What should the company do if it needs to appoint a CorpPass Administrator urgently?

In the event that the RO is unavailable, an alternate approver within the company may provide the approval via the [Letter of Authorisation](#). The alternate approver should be of a key executive officer (e.g. Chief Executive Officer, Managing Director, etc.) who can act on behalf of the company.

4. If there is a change in the Registered Officer (RO), would the new RO need to re-appoint the CorpPass Administrator (CPA)?

No. The change in RO will not affect the appointed CPA.

### Approving a CorpPass Administrator Account

5. Is it compulsory for the Letter of Authorisation (LOA) to bear the company's stamp?

From Oct 2018, it is no longer compulsory to affix the company's stamp on the LOA.

6. How does the Registered Officer (RO) know that the Letter of Authorisation (LOA) has been approved?

The RO and the CorpPass Administrator will receive an email notification once the LOA has been approved.

7. Can an overseas contact number be provided in the Letter of Authorisation (LOA)?

Yes. You may indicate an overseas contact number in the LOA.

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8. Can a CorpPass Administrator (CPA) withdraw the CPA application that has already been submitted to the Registered Officer (RO) for approval and choose another RO for approval in CorpPass?

When the CPA submits the application for the RO's approval, he will not be able to withdraw the application.

The RO is required to approve the CPA application **within 30 days** of the submission, failing which the application will lapse. The CPA would then need to re-submit another CPA application for the RO's approval.

Alternatively, the RO can reject the CPA application so that the CPA can re-submit another CPA application.

### CorpPass Administrator

9. Can a CorpPass Administrator (CPA) be the CPA for multiple entities?

Yes.

10. Can a CorpPass Administrator (CPA) find out who is the Registered Officer (RO) of the entity?

The RO is the person whose name is officially registered with the entity. In Singapore's context, this refers to persons registered with ACRA or any of the other UEN-issuance agencies. Examples of RO(s) include: Owner, Partner, Director, Office Secretary.

11. Will there be a validation check on the Registered Officer's (RO) NRIC when the CorpPass Administrator (CPA) submits the CPA request online?

Yes.

12. Does the CorpPass Administrator (CPA) need to create a user account for himself?

No. The CPA does not have to create a user account for himself.

If the CPA is required to transact on behalf of the entity, he may grant himself access to all e-Services when he first registers for the CPA account. Alternatively, he may assign the required e-Service access to himself via the 'e-Service' tab.

### 13. How do I terminate the CPA account if the CorpPass Administrator (CPA) resigns?

There are 3 options to terminate the CPA account:

1. The CPA himself can terminate his CPA role through "Manage CorpPass Account"
2. If company has a second CPA, the remaining CPA can terminate the account of the CPA who had resigned.
3. The RO can delete the CPA account via the 'Manage Admin' > 'View Approved Admin' function found under the 'Services' tab on the CorpPass homepage.

You may refer to the following step-by-step user guides on how to terminate a CPA account:

- [For RO to View or Terminate CPA Account](#)
- [For CPA to Manage CorpPass Accounts](#)

For a RO who does not have a SingPass, the RO is required to email in to the CorpPass team ([support@corppass.gov.sg](mailto:support@corppass.gov.sg)) for them to terminate the CPA account.

### 14. Who is the CorpPass Administrator (CPA) of my entity?

You may find out who the CPA or Sub-Admin of your entity via the 'Find Your CorpPass Admin' function found under the 'Services' tab on the CorpPass homepage. Please log in using your SingPass, enter the required information and click on 'Search'.

Foreigners without SingPass may email [support@corppass.gov.sg](mailto:support@corppass.gov.sg) with the following information.

- Your entity's UEN
- Your name, title and contact no.

CorpPass will notify your entity's CorpPass Admin to contact you.

## Sub-Administrators

### 15. Can a Sub-Administrator (Sub-Admin) with restricted access manage third party entities?

No. Sub-Admin accounts with restricted access will not be able to perform the following:

- Manage and assign entity's digital services outside his/her Assignment profile
- Manage users' access to digital services outside his/her Assignment profile
- Authorise and manage Third Party Entities
- Manage and assign Client Digital Services

### 16. Can the client authorise the tax agent as a Sub-Administrator (Sub-Admin)?

No. The client should authorise its own employee as the Sub-Admin rather than its tax agent.

### 17. What are the restrictions of a Sub-Administrator (Sub-Admin)?

A Sub-Admin will have full management rights to CorpPass users' digital service access, unless restricted by the CorpPass Admin.

Sub-Admin accounts with restricted access will not be able to:

- Manage and assign entity's digital services outside his/her Assignment profile
- Manage users' access to digital services outside his/her Assignment profile
- Authorise and manage Third Party Entities
- Manage and assign Client Digital Services

## CorpPass User Accounts

### 18. If a user leaves the company, can we just delete the user's account

Yes. The CorpPass Administrator (CPA) of the entity can choose to terminate the user's account when the he/she resigns from the entity.

The CPA can do so via the 'Manage Users' function found under the 'Users' tab on CorpPass homepage.

For more information, please refer to the "Manage CorpPass Accounts" step by step user guide in [CorpPass](#).

## Authorise Tax Agents

### 19. Can my client authorise more than 1 tax agent firm per tax type?

Yes. Your client can authorise more than 1 tax agent firm per tax type. However, this will be subject to validation rules and checks.

For Corporate tax, the effective periods authorised for the different tax agents should not overlap. If the effective periods overlap, please ensure that the different tax agents are authorised for different Year of Assessment (YA).

Example:

Tax Agent Firm	Authorisation Effective Period	Effective YA
X	01/01/2018 to 31/12/2019	YA 2018 to YA 2018
Y	01/01/2018 to 31/12/2019	YA 2019 to YA 2019

20. If my client has not set up CorpPass but had previously authorised my tax agent firm in EASY as of 24 Jul 2018, does the client need to re-authorise my tax agent firm in CorpPass?

Your client need not re-authorise your tax agent firm in CorpPass, as EASY records as at 24 July 2018 have been migrated to CorpPass.

However, your client must set up the CorpPass Admin account before your tax agent firm can verify the migrated EASY records and assign your staff to access IRAS' e-Services on the client's behalf. Hence, please advise your client to set up its CorpPass Admin account early. You should also verify the migrated EASY records early as they will be purged after a certain period of time.

A tax agent will not be able to access IRAS' e-Services on behalf of the client if the client has not set up its CorpPass Admin account.

### Client Authorisation Migration

21. Who can verify and confirm the migrated EASY records?

Please be informed that only the CorpPass Administrator is able to verify and confirm the migrated EASY e-authorisation records in CorpPass. A sub-administrator will not be able to perform this function.

22. The "Client Authorisation Migration" page shows 30 client e-authorisation records in one page. Do I need to verify all the 30 records pre-populated in the page in one session?

Yes. You may choose to remove any client e-authorisation record in the 30 shown if they are no longer required, However, you must verify all the 30 e-authorisation records in one session before the next batch of 30 e-authorisation records can be populated for verification.

23. How are the migrated EASY records being sorted in the 'Client Authorisation Migration' table?

The migrated e-authorisation records shown in the 'Client Authorisation Migration' page are sorted by the entity's name in a numeric-alpha ascending order (e.g. 123 Company Pte Ltd followed by ABC Company Pte Ltd).

24. Can I download the migrated EASY records to verify offline?

Yes. You can download the full list of migrated EASY e-authorisation records available on the "Client Authorisation Migration" page. However, the clients shown in this Excel list will include those that have not set up their CorpPass Admin account. You would not be able to verify client e-authorisation records for these clients and assign staff to access IRAS' e-Services on their behalf before they set up their CorpPass Admin account.

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To export the list of 30 records pre-populated in the 'Client Authorisation Migration' table, you can click on the 'Export' button located next to the 'Search' field. However, only the 30 records shown in the table will be downloaded.

25. Will the records in the "Client Authorisation Migration" table be updated when my clients subsequently register for CorpPass?

Yes, the "Client Authorisation Migration" table will be updated within 1 day after the client sets up the CorpPass Admin account. However, the order of display in the table will be sorted by the entity's name in a numeric-alpha ascending order (e.g. 123 Company Pte Ltd followed by ABC Company Pte Ltd).

26. What must the client and tax agent firm do before the tax agent firm can access IRAS' e-Services on behalf of the client?

(a) Existing clients who have authorised the tax agent firm in EASY as of 24 Jul 2018

### Steps that the client and tax agent firm must take

- The client must ensure that they have set up their CorpPass Admin account.
- Thereafter, the tax agent firm will be able to verify and confirm the migrated e-authorisation records of the client in CorpPass.
- Once verification is completed, the tax agent firm will need to assign the client's e-Service to its staff in CorpPass so that they can access IRAS' e-Services on behalf of these clients.

(b) New clients or existing clients with new e-Services authorized after 24 Jul 2018

### Steps that the client and tax agent firm must take

- The client will need to set up its CorpPass Admin account.
- The client will then need to authorise the tax agent firm in CorpPass to access IRAS' e-Services on its behalf. (Note: The client will need to grant the tax agent firm both the 'Preparer' and 'Approver' roles\* via 'Authorise Third Party Entities' in CorpPass.)
- Thereafter, the tax agent firm will have to assign the client's e-Services to their staff in CorpPass so that they can access IRAS' e-Services on behalf of these clients. The tax agent firm can choose to authorise their staff as either a Preparer or Approver.

You may refer to the [step-by-step guide](#) at IRAS website for guidance on setting up CorpPass.

\*Roles

### Approver

The Approver approves and submits to IRAS the forms/applications prepared by Preparers. An Approver can also prepare forms/applications.

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### Preparer

The Preparer does not have the access rights to submit. A Preparer prepares the forms/applications and submits to Approver for approval and submission to IRAS.

27. Will the migrated EASY records in CorpPass be updated with changes made in EASY after 24 Jul 2018?

The migrated EASY records are as at the cut-off date of 24 Jul 2018. Any updates made in EASY from 25 Jul 2018 to 31 Aug 2018 will not be migrated to CorpPass.

Companies and Tax agents will need to separately access CorpPass to update these authorisations.

28. For migrated EASY authorization records, will the effective YAs/ dates of authorisation be 1 Sep 2018 onwards or will these dates follow EASY records?

The effective YAs/ dates of authorisation will be based on the migrated EASY records.

29. Since SAID/SID authorisations will not be migrated, will the data of these clients for whom the tax agent firm used SAID/SID to transact be migrated

Yes. Although the SAID/SID authorisations will not be migrated, the client e-authorisation records will still be migrated based on EASY records as at 24 Jul 2018. Hence, your tax agent firm will be able to verify your client e-authorization records in CorpPass, but will need to create CorpPass user accounts for your staff and assign the client e-Services to them so that your staff can access IRAS e-Services on behalf of these clients.

30. I encountered an error message when I tried to verify and confirm the list of clients from the EASY migrated data in CorpPass. Why is this so and what should I do?

You may encounter the following error messages when you try to verify and confirm the list of clients from the EASY migrated data in CorpPass.

Please perform the following actions to resolve the error:

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S/No.	Error Message	Reason	Action to Take
1.	There is an existing third-party e-Service authorisation for this client in CorpPass. To proceed, please remove this record.	There already exists a tax agent authorisation record for the same client and same e-Service in CorpPass. This may happen if your client had accessed CorpPass to authorise a tax agent between 15 Aug 2018 and the date that you verified your client records.	You need to delete the Client e-Service authorisation record to proceed. You may check if your client has re-authorized you via CorpPass under "Third Party > Manage Clients". Otherwise, please contact your client.
2.	This is a duplicate record within the migrated EASY records. To proceed, please remove one of the records.	This will happen in the rare instance where the migrated data contains duplicate e-Service authorisation records for the same client and same e-Service.	You need to delete all the duplicate records and keep only one.

### Foreign Entity and Foreign User

#### 31. Can a foreign director of a local UEN company apply to be the CPA?

Please note that the CPA of a local UEN company has to be a SingPass holder. If the foreign director is not eligible for Singpass, he will not be able to register as the CPA.

#### 32. Does the foreign entity flow cover Singapore branches of foreign companies?

No. Singapore branches of foreign companies are issued with a UEN number by ACRA and are covered under the procedures for Singapore Registered Entities CorpPass flow, instead of the foreign entities flow.

#### 33. What if there are changes to the passport number of a foreign user with CorpPass Account?

Please log in to CorpPass and update your latest Passport/Foreign ID number under My Account > View My Profile.

Please also write to IRAS to update your latest Passport/Foreign ID number with IRAS.

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34. If the user used to have a Foreign Identification Number (FIN), but the FIN is no longer valid, should the CPA use this FIN as the foreign ID number when creating a user account?

No. The CPA should not use the FIN as the foreign ID as the FIN is no longer valid. When creating a user account for this foreign user, please select “Foreign ID” under the “Identity Type” field and enter his/her valid Passport/Foreign ID number.

35. Do I (as a foreigner) need to set up multiple “CorpPass 2FA for foreigners” if I have multiple CorpPass accounts?

As long as you use a single identification for your multiple accounts, you will only need to download and setup CorpPass 2FA for foreigners once.

Upon subsequent account activation, please ensure that you enter your CorpPass 2FA Serial Number that could be found in your CorpPass 2FA mobile app under Settings > About this app.

### Client e-Service Groups

36. Can the preparer and approver be in the same client e-Service Group?

All the users within the same client e-Service Group will be given the same authorisations. If the CPA added the preparer and approver roles for the same client to the same Client e-Service Group, the users will all be given the higher role i.e. approver role.

37. Does the CorpPass Administrator (CPA) need to type out the details of the clients to add them into a Client e-Service Group?

Before a tax agent adds clients using the group feature, these clients must have already authorised this tax agent firm (be it using migrated EASY records or as a new client through third party feature in CorpPass).

With client authorisation properly captured, tax agent can select their clients’ e-Services by “checking the appropriate box” to add them in the group.

38. Can IRAS advise on the Client e-Service Grouping that a tax agent firm should use?

This is a business decision and would very much depend on the needs of your firm. Factors to consider may include your firm’s work flow and work approval process, team structure, internal control considerations (e.g., whether all staff can access records or submit returns for all clients) etc.

Some common groupings can be by industry, work team, preparer and approver roles etc.

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39. Can a specific client's e-Service authorisations be split into multiple groups (e.g. can Client A's Corporate Tax filing e-Service be in group 1 and Client A's GST filing e-Service be in group 2)?

Yes.

40. Can a user be in more than one group?

Yes.

41. Why is there a 250-authorisation-record limit for group assignment?

The limit of 250 authorisation records per group is set by CorpPass to achieve a balance between performance and functionality. This limit offers tax agent firms the ease of managing their client-to-staff e-authorisation by groups while ensuring that user experience and waiting time during the CorpPass login process is not compromised.

### General Matters

42. How many login attempts are users given before the account is locked?

CorpPass will allow users 5 login attempts. If the 6<sup>th</sup> login attempt is unsuccessful, the CorpPass account will be locked.

To retrieve the CorpPass/ Entity ID or password, please click on the 'Forgot Entity/ CorpPass ID or Password' at the CorpPass webpage to reset the account.