



INLAND REVENUE  
AUTHORITY  
OF SINGAPORE

# User Guide for Tax Agent Certificate of Residence

# User Guide (Tax Agent): Certificate of Residence

The screenshot shows the myTax Portal login interface. At the top left is the Inland Revenue Authority of Singapore logo. At the top right is the Singapore Government logo with the tagline 'Integrity · Service · Excellence' and a link for 'Feedback | Technical FAQ (PDF, 2.17 MB)'. The main content area is titled 'Login to myTax Portal' and features four login options: 'Personal Tax with SingPass', 'Business Tax with CorpPass', 'Tax Agent Login' (highlighted with a green box), and 'Individual Client with CorpPass and IRAS Authorisation Code'. The 'Tax Agent Login' option is further divided into 'Business Client with CorpPass' and 'Individual Client with CorpPass and IRAS Authorisation Code'. At the bottom, there are two promotional banners: 'CorpPass' for businesses and 'GIRO' for interest-free instalments.

INLAND REVENUE AUTHORITY OF SINGAPORE

Singapore Government  
Integrity · Service · Excellence

Feedback | Technical FAQ (PDF, 2.17 MB)

Login to *myTax* Portal

Personal Tax  
with SingPass

Business Tax  
with CorpPass

Tax Agent Login

Business Client  
with CorpPass

Individual Client  
with CorpPass and IRAS Authorisation Code

**CorpPass**  
Businesses to transact with IRAS using CorpPass from 1 Sep 2018.

**GIRO**  
Sign up for GIRO to enjoy up to 12 monthly interest-free instalments, or opt for once-a-year deduction.

Last updated 01 Mar 2019  
About *myTax* Portal | Contact | Feedback | Technical FAQ (PDF, 2.17 MB) | Privacy Policy | Terms of Use  
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IRAS 22/04/2019-01U

Step	Action/ Note
	Logging in to <b>myTax Portal</b> – Go to <b><a href="https://mytax.iras.gov.sg">https://mytax.iras.gov.sg</a></b>
1	Select <b>Tax Agent Login</b> .
2	Select <b>Business Client</b> .

# User Guide (Tax Agent): Certificate of Residence

Singapore Corporate Access  
**CorpPass** BETA

Singapore Government  
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## Log in with CorpPass

UEN/ENTITY ID ⓘ

CORPPASS ID ⓘ

Password ⓘ

Remember Entity ID ⓘ

Forgot [Entity / CorpPass ID](#) or [Password](#)

Cancel Login ▶

Step	Action/ Note
	<b>Log in with CorpPass</b>
1	Enter the following: <ul style="list-style-type: none"><li>- Tax Agent Firm's <b>UEN/ Entity ID</b></li><li>- Your <b>CorpPass ID</b></li><li>- <b>Password</b></li></ul>
2	Click on <b>Login</b> .
3	Complete the 2-Step Verification (2FA) with either SMS OTP or Token OTP.

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Singapore Corporate Access  
**CorpPass**  
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Log Out

**Option A** → **Via SMS** | **Via OneKey Token** ← **Option B**

**Via SMS**  
Click the button below to get your 6-digit One-Time Password(OTP) via SMS

Get OTP via SMS

Mobile OTP\*

Submit

SMS

Step	Action/ Note
	<b>2FA Verification</b>
1	Arrive at 2FA verification page. You can choose between two verification methods.
2	Option A: via SMS Option B: via OneKey Token

# User Guide (Tax Agent): Certificate of Residence

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Log Out

**Option A** → **Via SMS** Via OneKey Token

**Via SMS**

Click the button below to get your 6-digit One-Time Password(OTP) via SMS

Get OTP via SMS

Mobile OTP\*  ← **Enter 6-digit Mobile OTP**

Submit

Step	Action/ Note
	<b>Option A- SMS</b>
1	If you have set up 2FA using your registered mobile number, enter the 6-digit Mobile OTP which will be sent to your registered mobile number.
2	Click on <b>Submit</b> .

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Step	Action/ Note
	<b>Option B- OneKey Token</b> (continue to next page)
1	Alternatively, you may log in via Option B if you have a OneKey token by clicking on the ' <b>Via OneKey Token</b> ' tab.

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The screenshot shows the Singapore Corporate Access (CorPass) website. At the top left is the CorPass logo with 'Singapore Corporate Access' and 'MFB' below it. At the top right is the Singapore Government logo with 'Integrity · Service · Excellence' and links for 'Contact Us', 'Feedback', 'Sitemap', and 'FAQ'. A 'Log Out' link is in the top right corner. Below the navigation bar, there are two tabs: 'Via SMS' and 'Via OneKey Token', with the latter being selected. A red box highlights the 'Via OneKey Token' section, which contains the text: 'Via OneKey Token' and 'Press and hold 1 on your OneKey token to generate your 8-digit One-Time Password (OTP)'. Below this text is a text input field labeled 'OneKey Token OTP' and a blue 'Submit' button. To the right of the text is an image of a OneKey token device.

Step	Action/ Note
	<b>Option B- OneKey Token</b> (continue to next page)
1	Generate an OTP using your OneKey token.

# User Guide (Tax Agent): Certificate of Residence

The screenshot shows the Singapore Corporate Account (CorpPass) login interface. At the top left is the CorpPass logo with 'Singapore Corporate Account' and 'MFA' text. At the top right is the Singapore Government logo with the tagline 'Integrity · Service · Excellence' and navigation links for 'Contact Us', 'Feedback', 'Sitemap', and 'FAQ'. A 'Log Out' link is visible in the top right corner of the main content area. Below the navigation bar, there are two tabs: 'Via SMS' and 'Via OneKey Token', with the latter being the active selection. The 'Via OneKey Token' section contains the following text: 'Via OneKey Token' and 'Press and hold 1 on your OneKey token to generate your 8-digit One-Time Password (OTP)'. To the right of this text is an image of a OneKey token device. Below the text is a text input field labeled 'OneKey Token OTP\*' with a red question mark icon. A red arrow points from the input field to a blue 'Submit' button. Below the input field and button, there is a red instruction: 'Enter the 8-digit OTP generated on your OneKey Token'.

Step	Action/ Note
	<b>Option B- OneKey Token</b>
1	Enter the 8-digit OTP generated on your OneKey token.
2	Click on <b>Submit</b> .



# User Guide (Tax Agent): Certificate of Residence

## Client e-Service Group:

- This login page is applicable only if you are authorised as part of Client e-Service Group(s).
- You will be able to perform e-Services for clients within the selected Client e-Service Group in the same login session.
- To perform e-Services for clients in other groups, please log out and log in again to select a different group.

Step	Action/ Note
	<b>Login Options</b>
1	<p>Select the relevant radio button:</p> <ul style="list-style-type: none"> <li>- <b>Assigned Client e-Services</b> i.e. Client e-Services that are assigned to you.</li> </ul> <p><b>OR</b></p> <ul style="list-style-type: none"> <li>- <b>Client e-Service Group</b> i.e. Groups of client e-Services that you have access to.</li> </ul> <p>If this option is chosen, select the relevant group from the dropdown list.</p>
2	<p>Click on <b>Continue</b>.</p> <p>IRAS will perform authentication of the client(s) based on the option selected.</p>
	<p><u>Notes:</u></p> <ul style="list-style-type: none"> <li>- For assignment of e-Services, please refer to the user guides at <a href="http://www.iras.gov.sg">www.iras.gov.sg</a> &gt; <a href="#">e-Services</a> &gt; <a href="#">CorpPass</a> &gt; For Tax Agent/ Third Party &gt; Manage and assign client digital services.</li> <li>- To check your access, log in to <a href="http://www.corppass.gov.sg">www.corppass.gov.sg</a> and go to My Account &gt; View My Profile.</li> </ul>


# User Guide (Tax Agent): Certificate of Residence

The screenshot shows the IRAS myTax Portal interface. At the top left is the IRAS logo. At the top right is the Singapore Government logo with the tagline 'Integrity · Service · Excellence' and a link to 'Feedback | Technical FAQ (PDF, 2.17 MB)'. Below the header is a navigation bar with links for 'Email Us (myTax Mail)', 'Notices/Letters', 'Account', and 'Logout'. A secondary navigation bar includes 'Overview', 'Corporate Tax', 'GST', 'Employers', 'Property', 'S45', 'More', and a 'Search' button. The 'Corporate Tax' menu is expanded, with 'Apply for Certificate of Residence (COR)' highlighted in a green box. Other menu items include 'Access Tax Agent e-Services', 'R&D Tax Allowance Scheme', 'File ECI', 'File Form C-S/ C', 'Revise/ Object to Assessment', 'Submit Document', 'View Corporate Tax Filing Status', 'View Donations', and 'View Late Filing Fee/ Summons'. Below the navigation bar, there is a section for 'Last login on Thursday' and a description of the myTax Portal as a secure, personalised portal for viewing and managing tax transactions.

Step	Action/ Note
	<b>Menu</b>
1	Select the e-Service from the menu: Corporate Tax > <b>Apply for Certificate of Residence (COR)</b>

# User Guide (Tax Agent): Certificate of Residence

## Apply for Certificate of Residence (COR)

Client Tax Ref No.  UEN-LOCAL CO  PROCEED

## Records Pending Approval

1 - 1 of 1 Record(s)

Tax Ref No.	Name	Calendar Year	Approve before	Actions
201499163M	NEW TEST B PTE LTD	2019	24 Jul 2019	<span style="border: 1px solid gray; border-radius: 10px; padding: 2px 10px;">DELETE</span> <span style="border: 2px solid green; border-radius: 10px; padding: 2px 10px; margin-left: 10px;">PROCEED</span>

Updated by TESTER01 - TAPR on 10 Jul 2019 4:01 PM

Step	Action/ Note
	<b>Apply for COR (Preparer's View)</b>
1	Enter the <b>Client Tax Ref No.</b> and click on <b>Proceed</b> to file a new application. (continue on page 14)
	<p><u>Notes:</u></p> <ol style="list-style-type: none"> <li>1. Applications which you have previously submitted to Approver will appear under <b>Records Pending Approval</b>. Inform Approver to submit the COR application before the deadline.</li> <li>2. Records pending Approver's action can only be deleted or submitted to IRAS by Approver.</li> <li>3. The calendar year displayed for records pending approval will correspond to the calendar year (and not the year of assessment) in which the company received its income from treaty country.</li> </ol>

# User Guide (Tax Agent): Certificate of Residence

## Apply for Certificate of Residence (COR)

Client Tax Ref No. ⓘ UEN-LOCAL CO  **PROCEED**

### Records Pending Approval

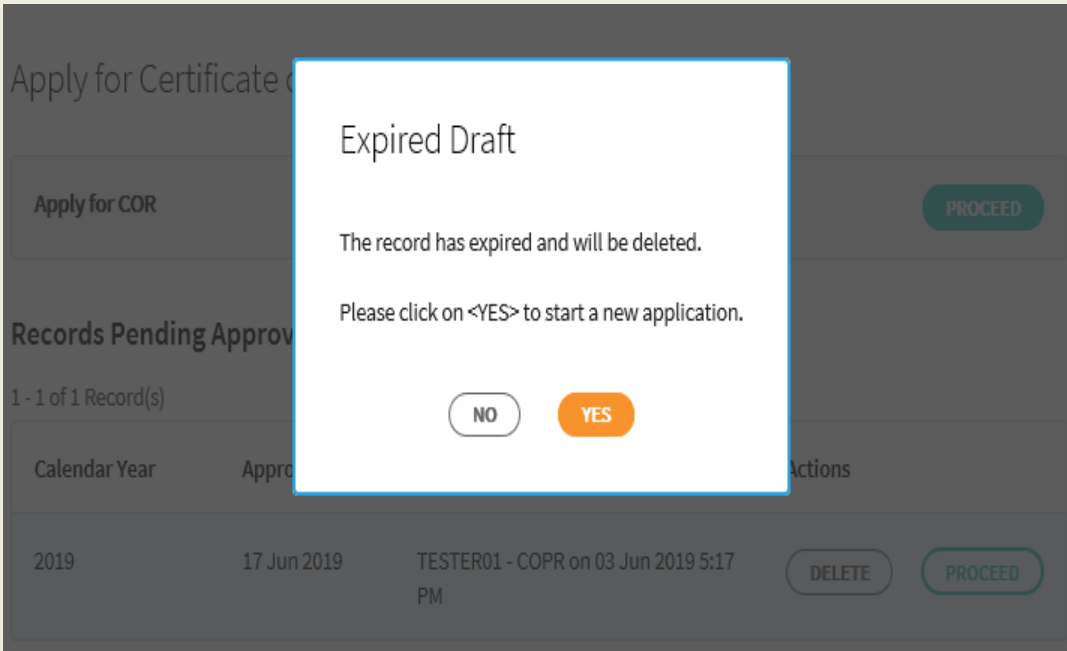
1 - 1 of 1 Record(s)

Tax Ref No.	Name	Calendar Year	Approve before	Actions
201499163M	NEW TEST B PTE LTD	2019	24 Jul 2019	<input type="button" value="DELETE"/> <input type="button" value="PROCEED"/>

Updated by TESTER01 - TAPR on 10 Jul 2019 4:01 PM

Step	Action/ Note
	<b>Apply for COR (Approver's view)</b> (continue to next page)
1	Enter the <b>Client Tax Ref No.</b> and click on <b>Proceed</b> to file a new application or Click on <b>Proceed</b> to retrieve information for the respective record under <b>Records Pending Approval</b> if you wish to approve the application.
	<u>Notes:</u> <ol style="list-style-type: none"> <li>1. You will be able to view applications which are submitted by Preparer under <b>Records Pending Approval</b>.</li> <li>2. Records that are more than 21 days from the date last updated will be deleted.</li> <li>3. Click on <b>Delete</b> if you wish to cancel the application.</li> </ol>

# User Guide (Tax Agent): Certificate of Residence





Step	Action/ Note
	<b>Apply for COR (Approver's view)</b>
1	Where there is changes made to the COR template after the COR was submitted to Approver, "Expired Draft" message will be prompted after the Approver clicked on <b>Proceed</b> . The Approver must select 'Yes' to start a new application.


# User Guide (Tax Agent): Certificate of Residence



## Apply for Certificate of Residence (COR)



1. Application    2. Confirmation    3. Application Outcome

Is the company a Singapore nominee company?\*   Yes  No

Is the company a foreign-owned company?\*   Yes  No

Treaty country\*  

Calendar Year in which certificate is required\*   

Nature of income derived from treaty country\*   

### Next Step

Discard changes and return to COR Application Summary.

CANCEL APPLICATION

OR

Proceed to Confirmation Page to verify application details.

CONFIRMATION PAGE

Step	Action/ Note
	<b>Main Form</b>
1	Enter the required information.
2	Click on <b>Confirmation Page</b> .
	<p><u>Notes:</u></p> <ol style="list-style-type: none"> <li>The calendar year displayed in the dropdown list starts from the year in which the Double Taxation Agreement (DTA)/ Limited Treaty with the treaty partner takes effect. For example, as the DTA with Cambodia takes effect from 2018, the dropdown list will start from 2018.</li> <li>The calendar year entered should correspond to the calendar year (and not the year of assessment) in which the company received its income from the treaty country. For example, if income is received in 2019, enter the calendar year as 2019.</li> </ol>

# User Guide (Tax Agent): Certificate of Residence

## Apply for Certificate of Residence (COR)

 PRINT

1. Application

**2. Confirmation**

3. Application Outcome

### Confirmation

Name NEW TEST B PTE LTD

Tax Ref No. 201499163M

### COR Application

Is the company a Singapore nominee company? No

Is the company a foreign-owned company? No

Treaty country CANADA

Calendar Year in which certificate is required 2019

Nature of income derived from treaty country Consultancy Fees

Step	Action/ Note
	<b>Confirmation Page</b> (continue to next page)
1	Verify the information entered is correct.

# User Guide (Tax Agent): Certificate of Residence

**Declaration**

The company confirms that\*

- The control and management for the whole of 2019 has been exercised in Singapore.
- The application is made for the purpose of claiming tax benefits under the Avoidance of Double Taxation Agreement/ Limited Treaty.
- The company is the beneficial owner of the income.

Details of Applicant & Contact Person

Name of Applicant: TESTER01 - TAAP      Designation\*

Tax Agent Firm: TEST AGENT FIRM PTE LTD

Name of Contact Person\*: TESTER01 - TAAP      Designation\*

Contact No.\*: +65

**Next Step**

Return to application page to make changes.  OR

Submit application to IRAS.

Confirm Submission

Submit to IRAS?

**Next Step**

Return to application page to make changes  OR

Submit application to Approver for review

Confirm Submission

Submit to Approver?

Step	Action/ Note
	<b>Confirmation Page</b>
1	Complete the <b>Declaration</b> and <b>Details of Applicant &amp; Contact Person</b> sections.
2	Click on <b>Submit</b> if you are authorised as Approver or Click on <b>Submit to Approver</b> if you are authorised as Preparer.
3	Click <b>Yes</b> in the pop up message box to confirm your submission to IRAS or Approver.
	<u>Note:</u> You can click on <b>Amend</b> to edit the information entered.



# User Guide (Tax Agent): Certificate of Residence

Apply for Certificate of Residence (COR)

 PRINT

1. Application    2. Confirmation    3. Application Outcome

## Acknowledgement

### Successful Submission

We have received your application for a Certificate of Residence (COR). Generally, the COR will be mailed to your company within 7 working days.

Name	NEW TEST B PTE LTD	Tax Ref No.	201499163M
Acknowledgement No.	395845	Date/ Time	17 Oct 2019 5:51 PM

### Details of Applicant & Contact Person

Name of Applicant	TESTER01 - TAAP	Designation	TAX AGENT
Tax Agent Firm	TEST AGENT FIRM PTE LTD		
Name of Contact Person	TESTER01 - TAAP	Designation	TAX AGENT
Contact No.	+65 61234567		

### Application Summary

Treaty country	CANADA
Calendar Year in which certificate is required	2019
Nature of income derived from treaty country	Consultancy Fees

[FILE FOR NEXT CLIENT](#)

Step	Action/ Note
	<b>Application Outcome</b>
1	You will receive an acknowledgement upon successful submission.
2	Click on <b>Print</b> to print or save a copy of the Acknowledgement.
3	You can click on <b>File for Next Client</b> to continue filing for another client.
	<p><u>Note:</u> Acknowledgement number will only be provided for successful submission to IRAS. No Acknowledgement number will be provided for submission pending Approver's action.</p>

## Contact Information

For enquiries on this user guide, please call 1800 356 8622 or email at [myTax Mail](#).

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