



INLAND REVENUE  
AUTHORITY  
OF SINGAPORE

# User Guide for Company Certificate of Residence

# User Guide (Company): Certificate of Residence

**INLAND REVENUE AUTHORITY OF SINGAPORE**

**Singapore Government**  
Integrity · Service · Excellence  
Feedback | Technical FAQ (PDF, 2.17 MB)

**Announcement:** Weekly maintenance hours (Singapore time):  
Wed 2:00 AM - 6:00 AM | Sun 2:00 AM - 8:30 AM

### Login to *myTaxPortal*

- Personal Tax with SingPass
- Business Tax with CorpPass**
- Tax Agent Login

> Client Notice of Transfer using CorpPass

> Request SingPass/ CorpPass

**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 Jul 2019  
About *myTaxPortal* | Contact | Feedback | Technical FAQ (PDF, 2.17 MB) | Privacy Policy | Terms of Use  
© 2019, Inland Revenue Authority of Singapore  
IRAS 10/07/2019-01U

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

# User Guide (Company): Certificate of Residence

Singapore Corporate Access  
**CorpPass**  
BETA

Singapore Government  
Integrity · Service · Excellence

Contact Us | Feedback | Sitemap | FAQ

## Log in with CorpPass

UEN/ENTITY ID ⓘ

CORPPASS ID ⓘ

Password ⓘ

Remember Entity ID ⓘ

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

Cancel Login ▶

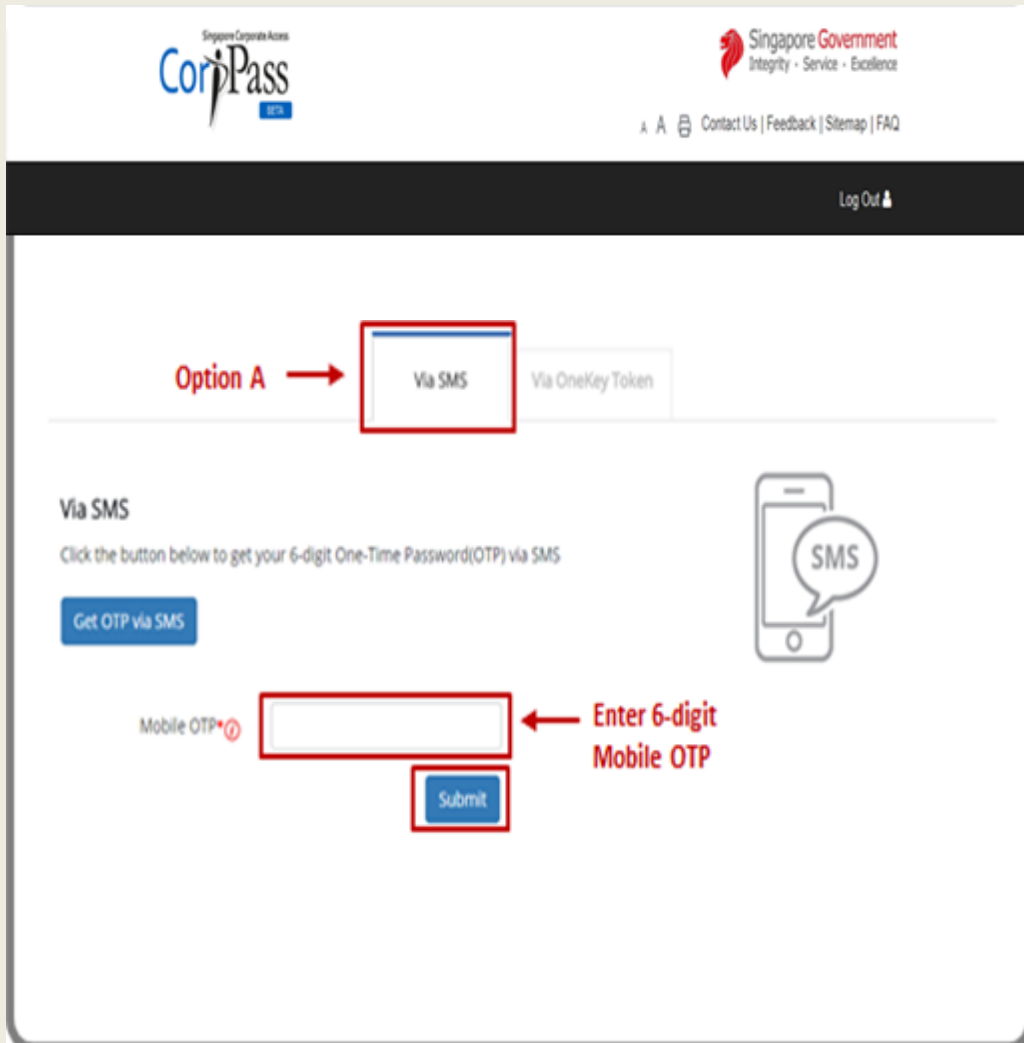
Step	Action/ Note
	<b>Log in with CorpPass</b>
1	Enter the following: <ul style="list-style-type: none"><li>- Company's <b>UEN/ Entity ID</b></li><li>- Your <b>CorpPass ID</b></li><li>- <b>Password</b></li></ul>
2	Click on <b>Login</b> .
3	Complete the 2-Step Verification (2FA) with either SMS OTP or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

# User Guide (Company): Certificate of Residence



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 (Company): Certificate of Residence



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> .

# User Guide (Company): Certificate of Residence



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.

# User Guide (Company): Certificate of Residence

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'. The 'Via OneKey Token' tab is selected. A red box highlights 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 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 (Company): Certificate of Residence

The screenshot shows the Singapore Government CorpPass portal. At the top left is the CorpPass logo with 'Singapore Corporate Access' and 'MFA' below it. At the top right is the Singapore Government logo with 'Integrity · Service · Excellence' and a navigation menu with 'Contact Us | Feedback | Sitemap | FAQ'. A 'Log Out' link is visible in the top right corner. Below the navigation is a header with two tabs: 'Via SMS' and 'Via OneKey Token', with the latter being selected. The main content area is titled 'Via OneKey Token' and contains the instruction: 'Press and hold 1 on your OneKey token to generate your 8-digit One-Time Password (OTP)'. To the right is an image of a OneKey token device. Below the instruction is a form with a text input field labeled 'OneKey Token OTP\*' and a blue 'Submit' button. A red box highlights the input field and the button, with a red arrow pointing to the input field from the text 'Enter the 8-digit OTP generated on your OneKey Token' below it.

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 (Company): Certificate of Residence

INLAND REVENUE AUTHORITY OF SINGAPORE

Singapore Government  
Integrity · Service · Excellence

Feedback | Technical FAQ (PDF, 2.17 MB)

NEW TEST PTE LTD  
Tax Ref No. 201399064E

Email Us (myTax Mail) | Notices/ Letters | Account | Logout

Overview | **Corporate Tax** | GST | Employers | Search

- Access Company Dashboard
- Apply for Certificate of Residence (COR)**
- Apply for Waiver to Submit Tax Return (Dormant Company)
- File ECI
- File Form C-S/ C
- Revise/ Object to Assessment
- Submit Document
- View Corporate Tax Filing Status
- View Donations
- View Late Filing Fee/ Summons

**R&D Tax Allowance Scheme**  
Submit Base Year & Base Expenditure  
View R&D Allowance Account

Last login on Wednesday

myTax Portal is a

Use the navigation bar above to access a range of e-Services available to you.

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

# User Guide (Company): Certificate of Residence

## Apply for Certificate of Residence (COR)

Apply for COR

PROCEED

## Records Pending Approval

1 - 1 of 1 Record(s)

Calendar Year

Approve before

Updated by

2019

24 Jul 2019

TESTER01 - COPR on 10 Jul 2019 8:58 AM

Step	Action/ Note
	<b>Apply for COR (Preparer's View)</b>
1	Click on <b>Proceed</b> to file a new application. (continue on page 13)
	<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. 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 (Company): Certificate of Residence

## Apply for Certificate of Residence (COR)

Apply for COR

PROCEED

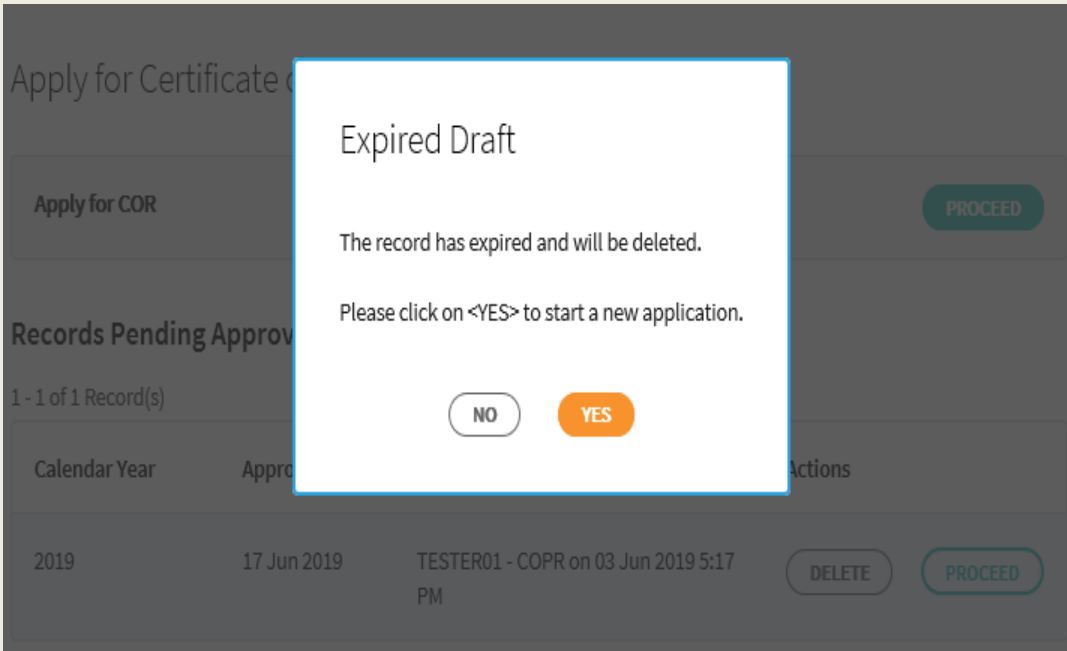
## Records Pending Approval

1 - 1 of 1 Record(s)

Calendar Year	Approve before	Updated by	Actions
2019	24 Jul 2019	TESTER01 - COPR on 10 Jul 2019 8:58 AM	<p>DELETE</p> <p>PROCEED</p>

Step	Action/ Note
	<b>Apply for COR (Approver's view)</b> (continue to next page)
1	Click on <b>Proceed</b> to file a new application or Click on <b>Proceed</b> to retrieve information for the respective record under Records Pending Approval if you wish to approve the application.
	<p><u>Notes:</u></p> <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 (Company): 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 (Company): Certificate of Residence

## Apply for Certificate of Residence (COR)

 PRINT

1. Application

**2. Confirmation**

3. Application Outcome

### Confirmation

Name NEW TEST PTE LTD

Tax Ref No. 201399064E

### COR Application

Is the company a Singapore nominee company? No

Is the company a foreign-owned company? No

Treaty country AUSTRALIA

Calendar Year in which certificate is required 2019

Nature of income derived from treaty country Interest

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

# User Guide (Company): 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 - COAP      **Designation\***

**Name of Contact Person\***            **Designation\***

**Contact No.\***      +65

---

**Next Step**

Return to application page to make changes.      **OR**      Submit application to IRAS.

---

**Next Step**

Return to application page to make changes      **OR**      Submit application to Approver for review

Confirm Submission

Submit to IRAS?

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 (Company): 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 PTE LTD	Tax Ref No.	201399064E
Acknowledgement No.	395841	Date/ Time	17 Oct 2019 5:16 PM

### Details of Applicant & Contact Person

Name of Applicant	TESTER01 - COAP	Designation	MANAGER
Name of Contact Person	TESTER01 - COAP	Designation	MANAGER
Contact No.	+65 61234567		

### Application Summary

Treaty country	AUSTRALIA
Calendar Year in which certificate is required	2019
Nature of income derived from treaty country	Interest

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.
	<p><u>Note:</u></p> <p>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](#).

Published by  
Inland Revenue Authority of Singapore

Published on 23 Oct 2019

The information provided is intended for better general understanding and is not intended to comprehensively address all possible issues that may arise. The contents are correct as at 23/10/2019 and are provided on an “as is” basis without warranties of any kind. IRAS shall not be liable for any damages, expenses, costs or loss of any kind however caused as a result of, or in connection with your use of this user guide.

While every effort has been made to ensure that the above information is consistent with existing policies and practice, should there be any changes, IRAS reserves the right to vary its position accordingly.

© Inland Revenue Authority of Singapore