

**Form for “Participation in Tax Risk Management and Control Framework for Corporate Income Tax (CTRM) Programme”**

The Comptroller of Income Tax

55 Newton Road, Revenue House,

Singapore 307987

Tel: 1800-356 8622

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| **Important Notes:**   1. This form may take 30 minutes to complete. 2. This form serves to notify IRAS of your intention to participate in the CTRM programme. 3. Before you complete this form, please ensure that you have assessed your eligibility to participate in the CTRM programme by:    * Reading the pre-requisites in paragraph 6 of the e-Tax Guide “Tax Risk Management and Control Framework for Corporate Income Tax (CTRM)”; and    * Performing a preliminary self-assessment of your Corporate Income Tax (CIT) Controls Framework using the “Self-Review of Corporate Income Tax Controls Checklist” (“CTRM Checklist”) which can be downloaded from *https://www.iras.gov.sg* (Home> Taxes> Corporate Income Tax> Corporate Income Tax Compliance> About Tax Governance and Tax Risk Management> Tax Risk Management and Control Framework for Corporate Income Tax (“CTRM”)). 4. All fields in this form should be completed unless otherwise stated. Where the information is not applicable, please indicate “N.A.”. 5. **Please submit the following documents together with this form:** 6. A copy of “Summary of Scores” of the CTRM Checklist. 7. A copy of your latest audited financial statements and the accompanying statutory auditor’s report (if this has not been submitted to IRAS or ACRA).   Note: For corporate group, please submit the following:   1. Corporate group structure; 2. Name and tax reference number of each member entity participating in the CTRM programme; 3. A copy of “Summary of Scores” of the CTRM Checklist for each member entity if the CIT control practices differ significantly among member entities; 4. A copy of the latest audited financial statements and the accompanying statutory auditor’s report (if this has not been submitted to IRAS or ACRA) for each member entity. 5. Please send us the completed form via *myTax Portal* [select “Email Us (myTax Mail)”]. **Do not send this form via post or email**. 6. Once received by IRAS, IRAS will send an acknowledgement email notification to your email address provided in this form. 7. IRAS will review your eligibility and inform you of the status of your application within 14 working days from the date of receipt of this form or such other timeline as communicated. Incomplete form or documents submitted will delay the processing of your application. |

## **SECTION 1** **PARTICULARS**

**Full name of entity (in BLOCK letters)**

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**Address (in BLOCK letters)**

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| Postal code | | | | | |  |

## **SECTION 2 PRE-REQUISITES for CTRM Programme**

We confirm that we have met ALL the pre-requisites to participate in the CTRM programme:

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| **PRE-REQUISITES** | ***Please check (*****) the box *if you fulfil the condition*** |
| 2.1 We are ready for the CTRM programme and have established all the key controls in the CTRM Checklist for all the three levels (i.e. Tax Governance Structure, Entity-Level Controls and Tax Reporting Controls) for the CTRM Period.  ***Please submit "Summary of Scores" of the CTRM Checklist.*** |  |
| 2.2 Our last 3 years’ financial statements (year-end date/month) have been audited and the statutory auditor’s opinion is **unqualified.**  ***Please submit latest audited financial statements and the accompanying statutory auditor’s report (if this has not been submitted to IRAS or ACRA).*** |  |
| 2.3 We are currently not under any CIT audit for tax avoidance or investigation conducted by IRAS. |  |
| 2.4 We have good compliance records[[1]](#footnote-2) for CIT (including withholding tax), GST and Property Tax for the last 3 years including no outstanding tax[[2]](#footnote-3) with IRAS as at the date of application to participate in the CTRM. |  |
| 2.5 We are committed to appoint a qualified CTRM Reviewer to conduct the CTRM Review. |  |

# SECTION 3 ARRANGEMENT FOR CTRM REVIEW

We have selected the following arrangement to conduct the CTRM Review *(please check*  *only ONE arrangement*).

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| 3.1 | CTRM Review is conducted by a Public Accounting Entity (PAE) firm or its Tax Affiliate (Arrangement 1). |  |
| Name of the PAE or its Tax Affiliate you intend to appoint:    If you intend to appoint the tax affiliate of a PAE to conduct the CTRM Review, please indicate how they are related – by management or ownership:  By management  By ownership  Additional information (optional): |
| 3.2 | CTRM Review is conducted by an Independent In-house Internal Audit (IA) team (Arrangement 2) |  |
| 3.3 | CTRM Review is conducted jointly by an Independent In-house IA team and a PAE or its Tax Affiliate (Arrangement 3) |  |
| Name of the PAE or its Tax Affiliate you intend to appoint:    Who is leading the CTRM Review:  \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ |

**Note:** Public Accounting Entities (PAEs) or affiliates who arefirst-time CTRM Reviewers are required to go through a screening process for IRAS to assess their capability in conducting the CTRM Review. You may refer to IRAS’ website ([Screening of first-time CTRM Reviewers](https://www.iras.gov.sg/taxes/corporate-income-tax/corporate-income-tax-compliance/about-tax-governance-and-tax-risk-management/tax-risk-management-and-control-framework-for-corporate-income-tax-(ctrm)#screening-of-first-time-ctrm-reviewers)) for more details.

# SECTION 4 DECLARATION BY AUTHORISED OFFICER OF APPLICANT

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| I, () |  | of |  |  |
|  | *(Full name of signatory in block letters)* |  | *(NRIC/Passport No.)* |  |
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| declare that all the information and details provided in this form are true and complete. | | | |  |

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| Signature | : |  |  | Date | : |  |  |
| Designation | : |  |  | (must be either Chief Executive Officer, Chief Financial Officer, Chief Operating Officer or Chief Corporate Officer) | | | |
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\* Delete where not applicable or select the one that is applicable

**Particulars of contact person**

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| --- | --- | --- | --- | --- | --- | --- |
| Name | : |  |  | Designation | : |  |
| Email address | : |  |  | Tel | : |  |

1. Include filing of tax return and payment of tax promptly as well as responding to queries by the deadlines as agreed with IRAS. [↑](#footnote-ref-2)
2. Excludes tax due under instalment plan or amount due for the next GIRO deduction. [↑](#footnote-ref-3)