**Form for Voluntary Disclosure of Errors under the Tax Risk Management and Control Framework for Corporate Income Tax (“CTRM”)**

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| --- |
|  **Important Notes:** 1. An entity that has been assessed to have an effective CTRM is accepted by IRAS to be generally tax compliant. Accordingly, due consideration and mitigation will be applied in respect of isolated instances of non-compliance (where such non-compliance does not involve deliberate tax evasion or serious tax avoidance). Hence, under the CTRM, IRAS will apply a one-time waiver of penalties once for voluntary disclosure of prior years’ Corporate Income Tax errors and once for voluntary disclosure of withholding tax errors for entities with an effective CTRM. This excludes any non-compliance involving deliberate tax evasion or serious tax avoidance and all the qualifying conditions of the voluntary disclosure programme continue to apply.
2. This one-time waiver of penalties applies to non-compliance disclosed within 3 years of effective CTRM. If it is not applied within this period, the one-time waiver of penalties will continue to be applied to any non-compliance disclosed within a further 3-year period on the renewal of CTRM (if applicable). The one-time waiver of penalties will not be applied after the extended period.
3. For voluntary disclosure of errors after the CTRM Status is awarded, an entity should submit the following details/documents together with this form:
4. Details on all errors discovered;
5. All relevant revised tax computations.
6. You may refer to our e-Tax Guide on “IRAS’ Voluntary Disclosure Programme” for more details on how to submit errors to IRAS and the information that should be submitted in your voluntary disclosure submission.
7. This form may take 5 minutes to complete. All fields in this form should be completed unless otherwise stated. Where the information is not applicable, please indicate “N.A.”.
8. A separate form should be submitted for each voluntary disclosure of corporate income tax errors and/or withholding tax errors. A separate form is also required for each entity (within a corporate group) for the voluntary disclosure submission.
9. The completed form and the details/documents of your voluntary disclosure should be submitted to IRAS via myTax Portal [select “Email us (myTax Mail)”].
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##  **SECTION 1: ENTITY’s DETAILS**

|  |  |
| --- | --- |
| Name of entity |  |
|  |  |
| Tax Reference Number |  |
|  |  |

#  SECTION 2: VOLUNTARY DISCLOSURE OF ERRORS UNDER THE CTRM

1. State the 3-year period for which you were awarded the CTRM Status:

|  |  |  |
| --- | --- | --- |
|  | to |  |

1. Indicate the tax type involved for your voluntary disclosure (*Please tick  the relevant option*).

Corporate Income Tax [ ]  Withholding Tax [ ]

# SECTION 3: PARTICULARS OF CONTACT PERSON

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Contact person | : |  | Designation | : |  |
|  |  |  |  |  |  |
| Contact number | : |  | Email address | : |  |
|  |
| Please provide the name of company if the contact person (stated above) is an external party (e.g. tax or accounting firms, outsourced personnel) |
|  |
| Company: |  |  |

#  SECTION 4 : DECLARATION BY AUTHORISED PERSONNEL

|  |  |  |  |
| --- | --- | --- | --- |
| I, () |  | of |  |
|  | *(Full name of signatory in block letters)* |  | *(NRIC/Passport No.)* |
|  |  |  |  |
| declare that all the information and details provided in this form are true and complete.  |
| Signature[[1]](#footnote-2) | : |       |  | Date | : |       |  |
|  |  |  |  |  |
| Designation | : |       |  |  |
|  |  |

\* Delete where not applicable

1. Please note that secure electronic signature is not accepted. [↑](#footnote-ref-2)