

Frequently Asked Questions on View S45 COR Status

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Q1. What is a Certificate of Residence (COR) of non-resident?

- A1. A COR is a certificate endorsed by the non-resident's foreign tax authority to certify that the company is a tax resident in the respective country/region for the purpose of claiming relief/exemption under the Avoidance of Double Taxation Agreement (DTA).

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Q2. Who needs to file COR?

- A2. Payers need to submit a copy of the COR to IRAS if they have applied lower/ reduced tax rate available under the Double Taxation Agreement between Singapore and respective countries.

The COR should preferably be submitted immediately after you filed or upon receipt from the non-resident and not later than the due date as follow:

- a. By 31 Mar of the following year if the claim is for the current year.
- b. Within three months from the date of Withholding Tax submission if the claim is for preceding years.

You may receive a Demand Note to pay the additional withholding tax and late payment penalties if the COR is not received by the due date.

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Q3. Who can access 'View S45 COR Status'?

- A3. The following groups can access *myTax Portal* to view submission status of COR.

- a) An authorised staff of the company.
- b) An authorised staff of a tax agent company
- c) Sole-proprietor (NRIC/FIN holders only)

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Q4. What is the difference between a COR and Form IR586?

- A4. COR is a Certificate endorsed by the payee's foreign tax authority to certify that an entity is a tax resident in the respective country/region for tax purpose in order to claim relief/exemption under the Avoidance of Double Taxation Agreement (DTA).

A copy of COR is required to be submitted to IRAS.

You are not required to submit the original COR unless requested by IRAS. All documents and records are to be retained for 5 years.

Form IR586 is a form completed by the Non-Resident Professional (NRP) who is a resident of a country/region which has concluded an Avoidance of Double Taxation Agreement with Singapore; and is eligible for exemption from Singapore Income Tax in respect of personal services rendered in Singapore.

The completed IR586 is to be retained by payer and not required to be submitted to IRAS unless requested.

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Q5. Why am I not able to view submission status of COR for records filed in year 2008?

A5. Only COR for records filed from 1 Oct 2009 will be shown.

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Q6. Is there a limit on the number of records I can view?

A6. You can view the last 250 COR records.

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Q7. Can I submit COR online?

A7. Currently, we do not have e-Services to submit COR online. However, you may scan and save the COR as a PDF file (with file size not more than 3MB) and upload the scanned COR via www.iras.gov.sg > Quick Links > Forms > Other Taxes & Services > S45 Withholding Tax Forms > Submit COR.

You are not required to submit the original COR unless requested by IRAS. All documents and records are to be retained for 5 years.

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Q8. Can I view the status of Form IR586/ tax treaty calculator?

A8. No. This e-Service is solely meant for tracking the submission status of COR.

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Q9. What are the various filing statuses of COR?

A9. The various filing statuses and descriptions are as follows:

Filing Status	Description
Pending	COR not received by IRAS
COR Received	COR has been received by IRAS
Under Review	Document is currently under officers' review and update
Not Required	COR submission is not required
Disallowed	Claim of Double Taxation Relief/ Exemption has been disallowed due to non-submission of COR

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Q10. When can I view the filing status of COR after successful e-Filing to IRAS?

A10. You can check the filing status of COR in myTax Portal 3 days after you have e-filed or submitted the ODE file to IRAS. You will see a COR filing status ("Pending") if there is no existing COR record for the particular payee for the year.

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Q11. Is COR required to be submitted on yearly basis?

A11. COR is required to be submitted for the year in which you have applied for Double Taxation Relief. Thus, if you have applied Double Taxation Relief on a yearly basis, you are required to submit the original COR on a yearly basis.

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Q12. Can I request for extension to COR submission due date online?

A12. Currently, we do not have e-Services to request for extension to submit COR. However, you may request for extension of up to 2 months, to submit the COR, via www.iras.gov.sg > Quick Links > Forms > Other Taxes & Services > S45 Withholding Tax Forms > Request for Extension to Submit COR

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Q13. Why are there 2 records created for the same NR with slight variance e.g. ABC PTY LTD & ABC PTY. LTD?

A13. Even though the difference may be slight, our system recognises it as different Non-Resident (NR). To avoid such situation, please ensure the Withholding Tax submission is filed using the official name of NR instead of abbreviation/ trading name.

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