

## Application for Tax Reference Number for Foreign Incorporated or Foreign Registered Section 13U<sup>1</sup> Fund



INLAND REVENUE  
AUTHORITY  
OF SINGAPORE

Please read the following before completing this form:

1. This form takes approximately 5 minutes to complete.
2. **Submit this form and the Section 13U award letter issued by Monetary Authority of Singapore (“MAS”) via [ctmail@iras.gov.sg](mailto:ctmail@iras.gov.sg). Paper application will not be accepted.**
3. You must be an authorised person of the fund to submit this form. Authorised persons include the Director, Precedent Partner, Manager, Principal Officer, Financial Controller, Tax Agent and Company Secretary of the fund or the trustee of the fund (where the fund is a trust).
4. You must complete all the fields in this form for IRAS to process the application.
5. If the fund is part of a Master-Feeder-Special Purpose Vehicle (“SPV”) structure, please provide the same set of information required in this form for each of the feeder/ SPV incorporated overseas.
6. We will notify you of the tax reference number of the fund via email within 14 working days from the date IRAS receives your application.

**Under the Singapore Income Tax Act 1947 (2020 Revised Edition), there are penalties for making a false or incorrect declaration.**

Section 1 – Fund Particulars	
Type of fund (i.e. Single/ Master/ Feeder/ SPV)	
Name <sup>2</sup>	
Legal form (i.e. Company/ Trust/ Partnership/ Others <sup>3</sup> )	
Date of incorporation/ registration	
Place of incorporation/ registration	
Singapore correspondence address <sup>4</sup>	
Financial year end	
Date on which the fund commences to derive income from Singapore	
Effective date of incentive	
Name and tax reference number of the fund manager	
Whether the fund has any existing Unique Entity Number (UEN). If yes, to provide the UEN number.	
Section 2 – Fund Trustee Particulars (To be completed only if the fund is a trust)	
UEN	
Name	
Address	
Email address	
Contact number	
Contact person	
Financial year end	

<sup>1</sup> There is a revised edition of the Income Tax Act from 31 December 2021 and the previous Section 13X provision has been renumbered as Section 13U in the Income Tax Act 1947 (2020 Revised Edition).

<sup>2</sup> To indicate the name of the fund as stated in the MAS Section 13U award letter.

<sup>3</sup> If “Others”, to specify the legal form.

<sup>4</sup> This address will be used for sending Notices of Assessment and correspondences issued by IRAS to the fund.

**Section 3 – Fund Precedent Partner Particulars (To be completed only if the fund is a partnership)**

UEN/ NRIC/ FIN (whichever is applicable)	
Name	
Address	
Email address	
Contact number	
Contact person	
Date of appointment as precedent partner	
Date of incorporation (if precedent partner is a business entity)	
Financial year end (if precedent partner is a business entity)	
Whether the business comprises only corporate partners (Yes/No)	

**Section 4 – Declaration and Undertaking**

I declare that I am an authorised person of the fund and the information provided above is true and complete.

Full name of person making the application : \_\_\_\_\_

Identification number of person making the application : \_\_\_\_\_

Designation of person making the application : \_\_\_\_\_

Email address of the person making the application : \_\_\_\_\_

Signature : \_\_\_\_\_ Date of application : \_\_\_\_\_

Contact person : \_\_\_\_\_ Contact number : \_\_\_\_\_

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