

**Application for Certificate of Residence for Body of Persons
(Clubs & Associations and Registered Charities)
(For Tax Residents Only)**



Please note the processing time is 14 working days.

You may send the signed form to ca@iras.gov.sg.

The Certificate of Residence will be mailed to the Body of Persons' registered address.

- Note:**
- This Form may take you 5 minutes to fill in.
 - Please get ready the following information to fill in the Form
 - Body of Persons' particulars (see Part 1)
 - Information pertaining to income derived from treaty country (see Part 2)

Part 1 - Body of Persons Particulars	
Name of Body of Persons	_____
Tax reference no.	_____
Registered address	_____
Part 2 - Required Information Pertaining to Income Derived from Treaty Country	
Name of treaty country	: _____
Nature of income derived	: _____
Amount of income	:S\$ _____
(If the amount of income to be remitted to Singapore cannot be ascertained, please provide an estimate of the income.)	
Name(s) of the foreign company / person paying the income : _____	
Date(s) of remittance of income	: _____ (dd/mm/yyyy)
(Please complete Part 3 - Undertaking if the income has not been remitted to Singapore.)	
Year of Assessment for which the certificate is required : _____	
We undertake that the foreign income will be remitted and declared for Singapore Income Tax purposes. The expected year of remittance is _____ (yyyy).	
Part 4 - Declaration	
We confirm that the control and management of the Body of Persons for the whole of _____ (yyyy) has been / will be ¹ exercised in Singapore.	
(Confirmation on control and management of the Body of Persons is on a preceding calendar year basis. For example, if the certificate required is for Year of Assessment 2021 , the year to be confirmed is 2020 .)	
We confirm that the application is made for the purpose of claiming benefit under the Avoidance of Double Taxation Agreement.	
We confirm that the Body of Persons is the beneficial owner of the Income.	
Full name of person making the application	_____
Capacity of person making the application	_____
Signature	_____ Date of application _____
Contact person	_____ Contact Number _____

¹ Delete where not applicable.

Under the Singapore Income Tax Act, there are penalties for making a false or incorrect declaration.