User Guide

Submit CRS or FATCA Return

Estimated submission time required is about 5 minutes. Please have the following information ready before using the e-Service:
1. Your Singpass
2. The Reporting SGFI's Singapore Tax Reference Number
3. CRS or FATCA returns (XML or PDF for uploading) (maximum file size 5MB)

Contents

1. Filing of CRS Return

Step 1

- Log in via myTax Portal > Select More > AEOI > **Submit CRS or FATCA Return**

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Step 2

At Submit CRS or FATCA Return landing page,

Applicable for tax agents only:
- Select the appropriate entity ID type (e.g. ASGD, ITR, UEN-Business, UEN-Local Co, UEN-Others) and enter your client's tax reference number

- Click **"Add"**

- Repeat above steps to add up to 4 Client Tax Ref Numbers.

- Once done, click **"Next"**

⚠️ If you are not a Tax Agent, skip step 2 and proceed to step 3.

Submit CRS or FATCA Return

🖶 SAVE AS PDF/ PRINT

Please note that the acknowledgement page that is displayed at the end of the return submission process will reflect name and tax reference number of all the clients that you have reported on behalf of. If you prefer to have a seperate acknowledgement page for each client, please submit return for one client at a time.

> **Note**
> You can report on behalf of up to 4 clients per submission.

Client Tax Ref No.* ⓘ | UEN-LOCAL CO ▼ | 200312345A | **ADD**

Tax Ref No.	Name	Actions
200	XXX	DELETE

NEXT

Step 3

At Submission Details page,

- Select the return type (e.g. CRS, FATCA)

- Select the entity type that you are submitting for (e.g. Financial Institution, Trustee-Documented Trust)

- Select the Reporting Year that you are submitting the return for (e.g. Current Reporting Year, Advance Reporting Year, Back Reporting Year)

Submit CRS or FATCA Return

🖨 SAVE AS PDF/ PRINT

| 1. Submission Details | 2. Upload Return | 3. Declaration | 4. Acknowledgement |

Submission Details

You are submitting a*
- ○ CRS
- ○ FATCA

You are submitting a return for*
- ○ Financial Institution
- ○ Trustee-Documented Trust

You are submitting the return for Reporting Year (RY)*
- ○ Current Reporting Year (RY 2020)
- ○ Advance Reporting Year (RY 2021)
- ○ Back Reporting Year (RY)
    - Select ▾

Submission Type* ⓘ

| Select |
| Return with Corrected or Void Data |
| Return with New Data |
| Return with Nil Data |
| Void Nil Return |

Select ▲

CLEAR   NEXT

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Step 3 (Cont'd)

- For **Submission Type,** click "**Select".** A drop down list will appear**.** Choose the appropriate option as follows:

Submission Type Options	Description
Return with Corrected or Void Data	Submit a "Corrected Data" if the entity receives a notification from IRAS regarding a CRS return that has been accepted with record-level error(s), and needs to correct or void the erroneous record(s) Submit a "Void Data" if you wish to void a previously submitted data
Return with New Data	Submit return for the reporting year for the first time or additional data
Return with Nil Data	If the entity did not maintain any reportable accounts in the reporting year
Void Nil Return	Void a previously submitted Nil Return for the reporting year. If you have submitted a Nil Return previously and would like to submit new data, please submit a "Void Nil Return" first before proceeding to submit new data.

- Click **"Next"**

Submit CRS or FATCA Return

SAVE AS PDF/ PRINT

1. Submission Details → 2. Upload Return → 3. Declaration → 4. Acknowledgement

Submission Details

You are submitting a*
- CRS
- FATCA

You are submitting a return for*
- Financial Institution
- Trustee-Documented Trust

You are submitting the return for Reporting Year (RY)*
- Current Reporting Year (RY 2020)
- Advance Reporting Year (RY 2021)
- Back Reporting Year (RY)
  - Select ▼

Submission Type* ⓘ

Select
Return with Corrected or Void Data
Return with New Data
Return with Nil Data
Void Nil Return

Select ▲

CLEAR   NEXT

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Step 4

If you have selected "**Return with Corrected or Void Data**" / "**Return with New Data**" for both Trustee-Documented Trust (TDT) and Financial Institution (FI), proceed to **step 5**.

Otherwise, proceed with the instructions below.

If you are submitting a "Return with Nil Data" / "Void Nil Return" for TDTs

• Key in the TDT Reference ID and click **"Add"**

• Repeat above step to add up to 10 TDT Reference IDs

• Once done, click **"Next"**

⚠️ This step is not applicable for FIs submitting a "Return with Nil Data" / "Void Nil Return".

Submit CRS or FATCA Return

🖶 SAVE AS PDF/ PRINT

| 1. Submission Details | 2. Upload Return | 3. Declaration | 4. Acknowledgement |

Submission Details – Select Trustee-Documented Trust ("TDT")

Please select the TDT(s) which you are submitting the Return for

TDT Reference ID. (Enter the 10-digit reference number for the TDT)

[ ] ADD

List of Selected TDTs

TDT Reference ID.	Actions
21	DELETE

BACK   NEXT

Step 5

If you have selected "**Return with Nil Data**" / "**Void Nil Return**" for both TDT and FI, proceed to **step 6** now.

Otherwise, proceed with the instructions below.

At Upload Return page,

If you are submitting a "**Return with Corrected or Void Data**" / "**Return with New Data**" for both TDTs and FIs

- Click **"Select File"** to select the intended file for uploading/submission
  (Note: File type allowed: PDF, XML and max. file size 5MB)

Submit CRS or FATCA Return

🖶 SAVE AS PDF/ PRINT

| 1. Submission Details | **2. Upload Return** | 3. Declaration | 4. Acknowledgement |

Required Document*

Type of Document	Details	Actions
CRS Return		SELECT FILE

File Type Allowed pdf,xml
Maximum File Size 5 MB

BACK   NEXT

Step 5 (Cont'd)

- Click **"Next"**

Submit CRS or FATCA Return

🖨 SAVE AS PDF/ PRINT

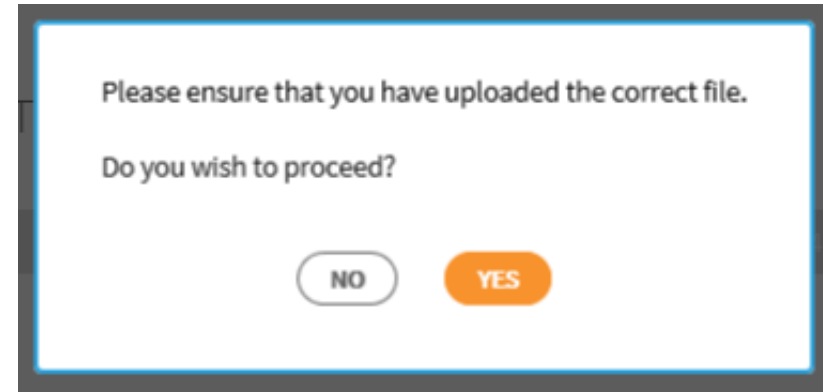| 1. Submission Details | 2. Upload Return | 3. Declaration | 4. Acknowledgement |

Required Document*

Type of Document	Details	Actions
CRS Return		X REMOVE
File Attached dummyfile.pdf (3.43 MB)		

BACK   NEXT

Step 5 (Cont'd)

- Click **"Yes"** if you wish to proceed to submit your uploaded file or click **"No"** to cancel the file upload

Please ensure that you have uploaded the correct file.

Do you wish to proceed?

NO   YES

Step 6

At Declaration page,

- Check the 2 declaration boxes

- Click **"Submit"**

Submit CRS or FATCA Return　　　　　🖶 SAVE AS PDF/ PRINT

| 1. Submission Details | 2. Upload Return | **3. Declaration** | 4. Acknowledgement |

Declaration

Submitting for	Financial Institution	**Reporting Type**	CRS
Reporting Year	2020	**Submission Type**	Return with New Data

☑ I declare that all information provided in this submission is true and correct.
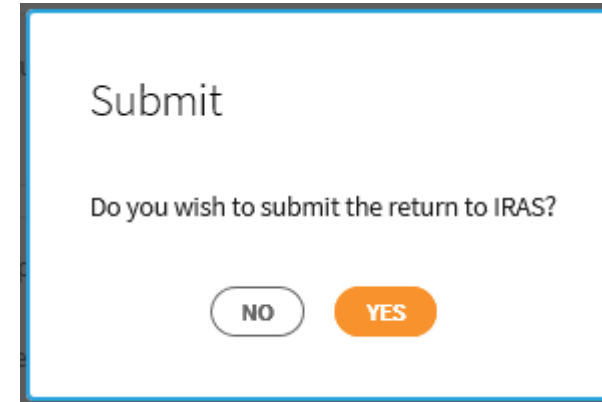
☑ I understand that there are penalties for submitting an incorrect return.

BACK　　SUBMIT

Step 6 (Cont'd)

- Click **"Yes" i**f you wish to proceed to submit your return or click **"No"** to cancel the submission

Submit

Do you wish to submit the return to IRAS?

NO   YES

- Upon successful submission of your CRS return, you will be brought to the **Acknowledgement Page**

- If you wish to save a digital copy of the acknowledgement page, you can click on **Save As PDF/ Print**.

Submit CRS or FATCA Return
🖶 SAVE AS PDF/ PRINT

| 1. Submission Details | 2. Upload Return | 3. Declaration | 4. Acknowledgement |

Acknowledgement

Successful Submission

You have successfully submitted the CRS Return.

Acknowledgement No.	412764	Date/Time	22 Jul 2021 11:47 AM
Submission For	Financial Institution	Reporting Type	CRS
Reporting Year	2020	Submission Type	Return with New Data

Details of Financial Institution(s)

Name	Tax Ref No.
XXX	

Declarant Details

| Name of Declarant | XXX | Designation | CEO |
| Mobile No. | | Email Address | |

Submitted Document

Type of Document	File Name
CRS Return	dummyfile.pdf

Please print a copy of this acknowledgement page for your records.

2. Filing of FATCA Return

Step 1

- Log in via myTax Portal > Select More > AEOI > **Submit CRS or FATCA Return**

Step 2

At Submit CRS or FATCA Return landing page,

Applicable for tax agents only:
- Select the appropriate entity ID type (e.g. ASGD, ITR, UEN-Business, UEN-Local Co, UEN-Others) and enter your client's tax reference number

- Click "**Add**"

- Repeat above steps to add up to 4 Client Tax Ref Numbers.

- Once done, click "**Next**"

⚠️ If you are not a Tax Agent, skip step 2 and proceed to step 3.

Submit CRS or FATCA Return

🖨 SAVE AS PDF/ PRINT

Please note that the acknowledgement page that is displayed at the end of the return submission process will reflect name and tax reference number of all the clients that you have reported on behalf of. If you prefer to have a seperate acknowledgement page for each client, please submit return for one client at a time.

> **Note**
> You can report on behalf of up to 4 clients per submission.

Client Tax Ref No.* ⓘ   UEN-LOCAL CO ▼   200312345A   **ADD**

Tax Ref No.	Name	Actions
200!	XXX	DELETE

NEXT

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Step 3

At Submission Details page,

- Select the return type (e.g. CRS, FATCA)

- Select the entity type that you are submitting for (e.g. Financial Institution, Trustee-Documented Trust)

- Select the Reporting Year that you are submitting the return for (e.g. Current Reporting Year, Advance Reporting Year, Back Reporting Year)

Submit CRS or FATCA Return

🖶 SAVE AS PDF/ PRINT

1. Submission Details	2. Upload Return	3. Declaration	4. Acknowledgement

Submission Details

You are submitting a*
- ○ CRS
- ○ FATCA

You are submitting a return for*
- ○ Financial Institution
- ○ Trustee-Documented Trust

You are submitting the return for Reporting Year (RY)*
- ○ Current Reporting Year (RY 2020)
- ○ Advance Reporting Year (RY 2021)
- ○ Back Reporting Year (RY)
  - Select ▾

Submission Type* ⓘ

Select
Return with Corrected or Void Data
Return with New Data
Return with Nil Data
Void Nil Return

Select ▲

CLEAR   NEXT

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Step 3 (Cont'd)

- For **Submission Type,** click "**Select".** A drop down list will appear**.** Choose the appropriate option as follows:

Submission Type Options	Description
Return with Corrected or Amended Data	Submit a "Corrected Data" if the entity receives a notification regarding a FATCA return with error(s) <u>highlighted by partners</u>, and needs to correct or void the erroneous record(s) Submit an "Amended Data" if the entity receives notification from IRAS regarding a FATCA return that has been accepted with record-level error(s), and needs to correct or void the erroneous record(s)
Return with New Data	Submit return for the reporting year for the first time or additional data
Return with Nil Data	If the entity did not maintain any reportable accounts in the reporting year
Return with Void Data	To void a previously submitted data
Void Nil Return	To void a previously submitted Nil Return for the reporting year. If you have submitted a Nil Return previously and would like to submit new data, please submit "Void Nil Return" first before proceeding to submit new data.

- Click **"Next"**

Submit CRS or FATCA Return   SAVE AS PDF/ PRINT

| 1. Submission Details | 2. Upload Return | 3. Declaration | 4. Acknowledgement |

Submission Details

You are submitting a*
- CRS
- FATCA

You are submitting a return for*
- Financial Institution
- Trustee-Documented Trust

You are submitting the return for Reporting Year (RY)*
- Current Reporting Year (RY 2020)
- Advance Reporting Year (RY 2021)
- Back Reporting Year (RY)
  - Select ▾

Submission Type* ⓘ

Select ▾

Select
Return with Corrected or Amended Data
Return with New Data
Return with Nil Data
Return with Void Data
Void Nil Return

Select ▲

CLEAR   NEXT

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Step 4

If you have selected "**Return with Corrected or Void Data**" / "**Return with New Data**" / "**Return with Void Data**" for both Trustee-Documented Trust (TDT) and Financial Institution (FI), proceed to **step 5** now.

Otherwise, proceed with the instructions below.

If you are submitting a "Return with Nil Data" / "Void Nil Return" for TDTs

- Key in the TDT Reference ID and click **"Add"**

- Repeat above step to add up to 10 TDT Reference ID

- Once done, Click **"Next"**

⚠️ This step is not applicable for FIs submitting a "Return with Nil Data" / "Void Nil Return".

Submit CRS or FATCA Return   🖨 SAVE AS PDF/ PRINT

| 1. Submission Details | 2. Upload Return | 3. Declaration | 4. Acknowledgement |

Submission Details – Select Trustee-Documented Trust ("TDT")

Please select the TDT(s) which you are submitting the Return for

TDT Reference ID. (Enter the 10-digit reference number for the TDT)

[   ]   **ADD**

List of Selected TDTs

TDT Reference ID.	Actions
2100	DELETE

BACK   NEXT

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Step 5

If you have selected "**Return with Nil Data**" / "**Void Nil Return**" for both TDT and FI, proceed to **step 6** now.

Otherwise, proceed with the instructions below.

At Upload Return page,

If you are submitting a "Return with Corrected or Void Data" / "Return with New Data" / "Return with Void Data" for both TDTs and FIs

- Click **"Select File"** to select the intended file for uploading/submission
  (Note: File type allowed: PDF, XML and max. file size 5MB)

Submit CRS or FATCA Return   🖶 SAVE AS PDF/ PRINT

| 1. Submission Details | 2. Upload Return | 3. Declaration | 4. Acknowledgement |

Required Document*

Type of Document	Details	Actions
CRS Return		SELECT FILE

File Type Allowed
pdf,xml
Maximum File Size 5 MB

BACK   NEXT

Step 5 (Cont'd)

- Click **"Next"**

Submit CRS or FATCA Return   🖶 SAVE AS PDF/ PRINT

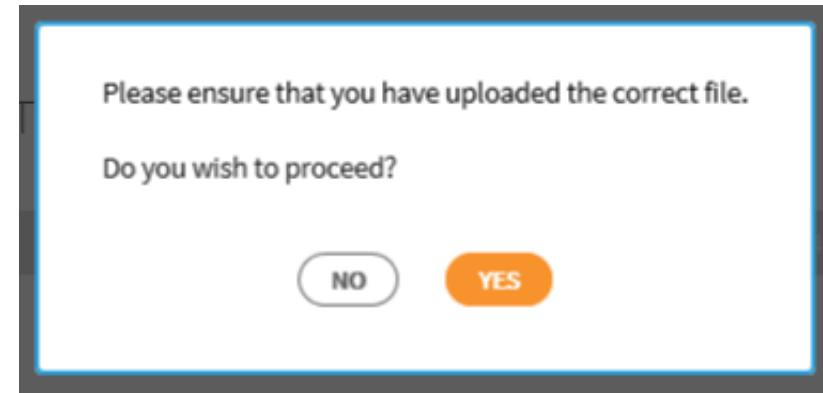| 1. Submission Details | 2. Upload Return | 3. Declaration | 4. Acknowledgement |

Required Document*

Type of Document	Details	Actions
CRS Return		X REMOVE
File Attached dummyfile.pdf (3.43 MB)		

BACK   NEXT

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Step 5 (Cont'd)

- Click **"Yes"** if you wish to proceed to submit your uploaded file or click **"No"** to cancel the file upload

Please ensure that you have uploaded the correct file.

Do you wish to proceed?

NO   YES

Step 6

At Declaration page,

• Check the 2 declaration boxes

• Click **"Submit"**

Submit CRS or FATCA Return   🖶 SAVE AS PDF/ PRINT

| 1. Submission Details | 2. Upload Return | 3. Declaration | 4. Acknowledgement |

Declaration

| Submitting for | Financial Institution | Reporting Type | CRS |
| Reporting Year | 2020 | Submission Type | Return with New Data |

☑ I declare that all information provided in this submission is true and correct.
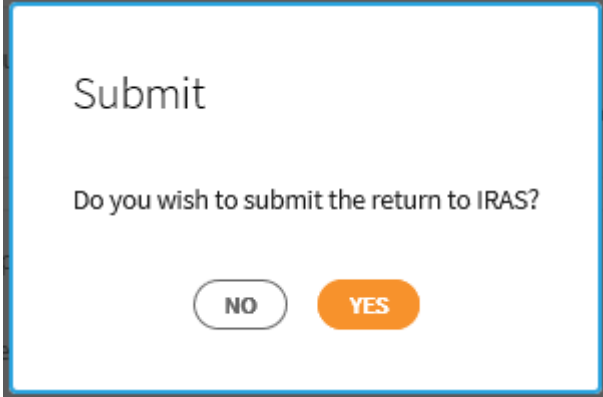
☑ I understand that there are penalties for submitting an incorrect return.

BACK   SUBMIT

Step 6 (Cont'd)

- Click **"Yes" i**f you wish to proceed to submit your return or click **"No"** to cancel the submission

Submit

Do you wish to submit the return to IRAS?

NO   YES

- Upon successful submission of your FATCA Return, you will be brought to the **Acknowledgement Page**

- If you wish to save a digital copy of the acknowledgement page, you can click on **Save As PDF/ Print**.

Submit CRS or FATCA Return   🖶 SAVE AS PDF/ PRINT

| 1. Submission Details | 2. Upload Return | 3. Declaration | **4. Acknowledgement** |

Acknowledgement

Successful Submission

You have successfully submitted the CRS Return.

Acknowledgement No.	412764	**Date/ Time**	22 Jul 2021 11:47 AM
Submission For	Financial Institution	**Reporting Type**	CRS
Reporting Year	2020	**Submission Type**	Return with New Data

Details of Financial Institution(s)

Name	Tax Ref No.
XXX	

Declarant Details

Name of Declarant	XXX	**Designation**	CEO
Mobile No.		**Email Address**	

Submitted Document

Type of Document	File Name
CRS Return	dummyfile.pdf

Please print a copy of this acknowledgement page for your records.

Published by
Inland Revenue Authority of Singapore

Published on 23 Oct 2021

The information provided is intended for better general understanding and is not intended to comprehensively address all possible issues that may arise. The contents are correct as at 23 Oct 2021 and are provided on an "as is" basis without warranties of any kind. IRAS shall not be liable for any damages, expenses, costs or loss of any kind however caused as a result of, or in connection with your use of this user guide.

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