

User Guide for Tax Agent Certificate of Residence

User Guide (Tax Agent): Certificate of Residence

The screenshot shows the myTax Portal interface. At the top left is the Inland Revenue Authority of Singapore logo. At the top right is the Singapore Government logo with the tagline 'Integrity · Service · Excellence' and a link for 'Feedback | Technical FAQ (PDF, 2.17 MB)'. Below the header is a navigation bar with options: 'Email Us (myTax Mail)', 'Notices/Letters', 'Account', and 'Logout'. A secondary navigation bar includes 'Overview', 'Corporate Tax', 'GST', 'Employers', 'Property', 'S45', 'More', and a search bar. The 'Corporate Tax' menu is expanded, showing options like 'Access Tax Agent e-Services', 'Apply for Certificate of Residence (COR)', 'File ECI', 'File Form C-S/ C', 'Revise/ Object to Assessment', 'Submit Document', 'View Corporate Tax Filing Status', 'View Donations', and 'View Late Filing Fee/ Summons'. The 'Apply for Certificate of Residence (COR)' option is highlighted with a green box. To the right of this menu, under 'R&D Tax Allowance Scheme', there are options for 'Submit Base Year & Base Expenditure' and 'View R&D Allowance Account'. Below the navigation bar, there is a section titled 'Last login on Thursday' and a description of the myTax Portal as a secure, personalised portal for viewing and managing tax transactions.

Step	Action/ Note
	Main Menu
1	Upon login to myTax Portal, select the digital service from the menu: Corporate Tax > Apply for Certificate of Residence (COR).
	Note: For steps on logging in to myTax Portal, you may refer to our Guide on How to Log In to myTax Portal .

User Guide (Tax Agent): Certificate of Residence

Apply for Certificate of Residence (COR)

Client Tax Ref No. ⓘ UEN-LOCAL CO PROCEED

Records Pending Approval

1 - 1 of 1 Record(s)


Tax Ref No.	Name	Calendar Year	Approve before	Actions
202099022G	TEST_CTD_TEST NEW COMPANY22	2021	21 Dec 2021	DELETE PROCEED

Updated by TESTER01 - TAPR on 07 Dec 2021 10:52 AM

Step	Action/ Note
	Apply for COR (Preparer's View)
1	Enter the Client Tax Ref No. and click on Proceed to file a new application. (continue on page 6)
	<p><u>Notes:</u></p> <ol style="list-style-type: none"> 1. Applications which you have previously submitted to Approver will appear under Records Pending Approval. Inform Approver to submit the COR application before the deadline. 2. Records pending Approver's action can only be deleted or submitted to IRAS by Approver. 3. The calendar year displayed for records pending approval will correspond to the calendar year (and not the year of assessment) in which the company received its income from foreign jurisdiction.

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Apply for Certificate of Residence (COR)

Client Tax Ref No.  UEN-LOCAL CO

Records Pending Approval

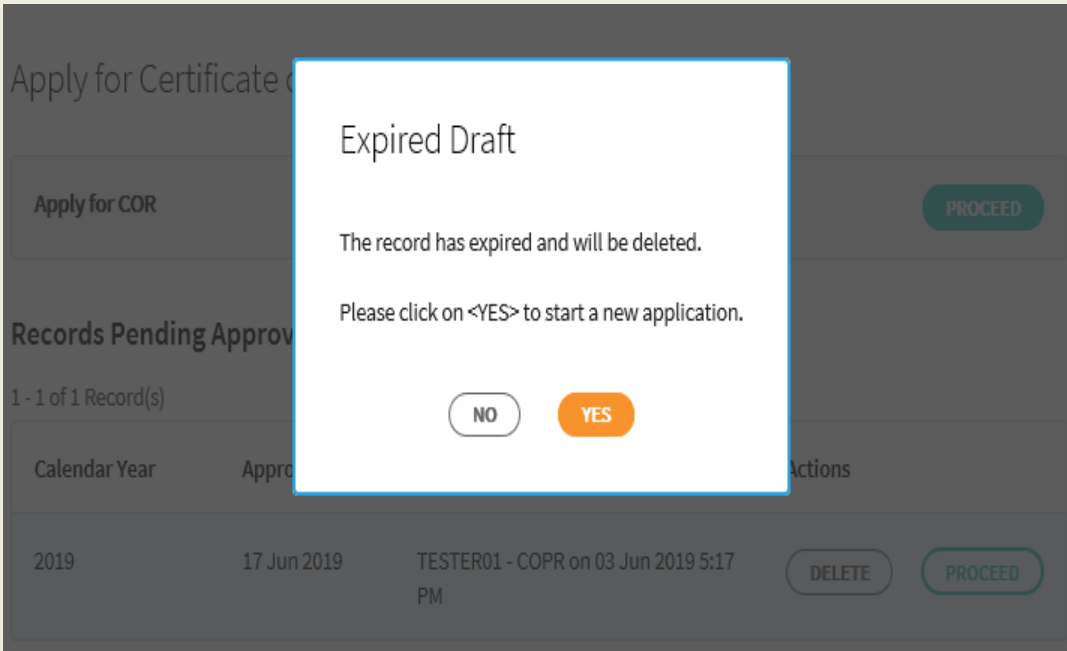
1 - 1 of 1 Record(s)

Tax Ref No.	Name	Calendar Year	Approve before	Actions
202099022G	TEST_CTD_TEST NEW COMPANY22	2021	21 Dec 2021	<input type="button" value="DELETE"/> <input type="button" value="PROCEED"/>

Updated by TESTER01 - TAPR on 07 Dec 2021 10:52 AM

Step	Action/ Note
	Apply for COR (Approver's view) (continue to next page)
1	Enter the Client Tax Ref No. and click on Proceed to file a new application. or Click on Proceed to retrieve information for the respective record under Records Pending Approval if you wish to approve the application.
2	Click on Delete if you wish to cancel the application.
	<p><u>Notes:</u></p> <ol style="list-style-type: none"> 1. You will be able to view applications which are submitted by Preparer under Records Pending Approval. 2. Records that are more than 21 days from the date last updated will be deleted.

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Step	Action/ Note
	Apply for COR (Approver's view)
1	Where there are changes made to the COR template after the COR has been submitted to Approver, 'Expired Draft' message will be prompted after the Approver clicks on Proceed . The Approver must select 'Yes' to start a new application.

Certificate of Residence for Company

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Apply for Certificate of Residence (COR)

1. Application

2. Confirmation

3. Application Outcome

Is the company a Singapore nominee company?*  Yes No

Is the company a foreign-owned company?*  Yes No

Foreign jurisdiction* 

Calendar Year in which certificate is required*  

Nature of income derived from foreign jurisdiction*  

Next Step

Discard changes and return to COR Application Summary.

CANCEL APPLICATION

OR

Proceed to Confirmation Page to verify application details.

CONFIRMATION PAGE

Step

Action/ Note

Main Form (Company)

1

Enter the required information.

2

Click on **Confirmation Page**.

Notes:

1. The calendar year displayed in the dropdown list is dependent on company's date of incorporation and effective date of the relevant Double Taxation Agreement (DTA)/ Limited Treaty. For example, if the company is incorporated in 2019 and the DTA with Cambodia takes effect from 2018, the dropdown list will start from 2019.
2. The calendar year entered should correspond to the calendar year (and not the year of assessment) in which the company received its income from the foreign jurisdiction. For example, if income is received in 2020, enter the calendar year as 2020.

User Guide (Tax Agent): Certificate of Residence

Apply for Certificate of Residence (COR)

 SAVE AS PDF/PRINT

1. Application

2. Confirmation

3. Application Outcome

Confirmation

Name TEST_CTD_TEST NEW COMPANY22
Tax Ref No. 202099022G

COR Application

Is the company a Singapore nominee company?	No
Is the company a foreign-owned company?	No
Foreign jurisdiction	CANADA
Calendar Year in which certificate is required	2021
Nature of income derived from foreign jurisdiction	Consultancy Fees

Step	Action/ Note
	Confirmation Page (Company) (continue to next page)
1	Verify the information entered is correct.
	<u>Note:</u> You can click on SAVE AS PDF/ PRINT to print or save a copy of the Confirmation page.

User Guide (Tax Agent): Certificate of Residence

Declaration

The company confirms that*

- The control and management for the whole of 2021 has been exercised in Singapore.
- The application is made for the purpose of claiming tax benefits under the Avoidance of Double Taxation Agreement/ Limited Treaty.
- The company is the beneficial owner of the income.

Details of Applicant & Contact Person

Name of Applicant TESTER01 - TAAP **Designation***

Tax Agent Firm TEST AGENT FIRM PTE LTD

Name of Contact Person* **Designation***

Contact No.*

Next Step

Return to application page to make changes. **AMEND** **OR** Submit application to IRAS. **SUBMIT**

Next Step

Return to application page to make changes **AMEND** **OR** Submit application to Approver for review **SUBMIT TO APPROVER**

Confirm Submission

Submit to IRAS?

NO **YES**

Confirm Submission

Submit to Approver?

NO **YES**

Step	Action/ Note
	Confirmation Page (Company)
1	Complete the Declaration and Details of Applicant & Contact Person sections.
2	Click on Submit if you are authorised as Approver. or Click on Submit to Approver if you are authorised as Preparer.
3	Click Yes in the pop up message box to confirm your submission to IRAS or Approver.
	Note: You can click on Amend to edit the information entered.

User Guide (Tax Agent): Certificate of Residence

Apply for Certificate of Residence (COR)

 SAVE AS PDF/ PRINT

1. Application 2. Confirmation 3. Application Outcome

Acknowledgement

Successful Submission

We have received your application for a Certificate of Residence (COR). Generally, the COR will be mailed to your company within 7 working days.

Name	TEST_CTD_TEST NEW COMPANY22	Tax Ref No.	202099022G
Acknowledgement No.	416250	Date/ Time	07 Dec 2021 11:09 AM

Details of Applicant & Contact Person

Name of Applicant	TESTER01 - TAAP	Designation	TAX AGENT
Tax Agent Firm	TEST AGENT FIRM PTE LTD		
Name of Contact Person	TESTER01 - TAAP	Designation	TAX AGENT
Contact No.	+65 61234567		

Application Summary

Foreign jurisdiction	CANADA
Calendar Year in which certificate is required	2021
Nature of income derived from foreign jurisdiction	Consultancy Fees

 FILE FOR NEXT CLIENT

 SAVE AS PDF/ PRINT

Step	Action/ Note
	Application Outcome (Company)
1	You will receive an acknowledgement upon successful submission.
2	You can click on File for Next Client to continue filing for another client.
	<p><u>Notes:</u></p> <ol style="list-style-type: none"> 1. You can click on SAVE AS PDF/ PRINT to print or save a copy of the Acknowledgement page. 2. Acknowledgement number will only be provided for successful submission to IRAS. No Acknowledgement number will be provided for submission pending Approver's action.

Certificate of Residence for Variable Capital Company (VCC)

User Guide (Tax Agent): Certificate of Residence

Apply for Certificate of Residence (COR)

1. Application

2. Confirmation

3. Application Outcome

Is the company a Singapore nominee company?* [i](#)

Yes No

Is the company a foreign-owned company?* [i](#)

Yes No

Apply COR for?*

VCC Sub-fund(s)

Step	Action/ Note
	Main Form (VCC) (continue to next page)
1	Enter the required information.
2	Apply COR for: <u>a. Non-umbrella VCC only</u> Click on 'VCC' to apply COR for VCC. <u>b. Umbrella VCC and Sub-funds</u> Click on 'VCC' and 'Sub-fund(s)' to apply COR for VCC and its sub-funds respectively.

User Guide (Tax Agent): Certificate of Residence

Apply for Certificate of Residence (COR)

1. Application

2. Confirmation

3. Application Outcome

Is the company a Singapore nominee company?*  Yes No

Is the company a foreign-owned company?*  Yes No

Apply COR for?* VCC Sub-fund(s)

Variable Capital Company (VCC)

Foreign jurisdiction* 

Calendar Year in which certificate is required*  

Nature of income derived from foreign jurisdiction*  

Step

Action/ Note

Main Form (VCC)
(continue to next page)

Notes:

1. The calendar year displayed in the dropdown list is dependent on VCC's date of incorporation and effective date of the relevant Double Taxation Agreement (DTA)/ Limited Treaty.
2. For example, if the VCC is incorporated in 2020 and the DTA with Cambodia takes effect from 2018, the dropdown list will start from 2020.
3. The calendar year entered should correspond to the calendar year (and not the year of assessment) in which the VCC received its income from the foreign jurisdiction. For example, if income is received in 2020, enter the calendar year as 2020.

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Sub-fund(s)
You can apply up to a maximum of 5 sub-funds in one application.

1. Tax Ref No.* CLEAR

Foreign jurisdiction* Calendar Year in which certificate is required* i
 ---- Select ---- ---- Select ----

Nature of Income derived from foreign jurisdiction* i
 ---- Select ----

2. Tax Ref No. CLEAR

Foreign jurisdiction* Calendar Year in which certificate is required* i
 ---- Select ---- ---- Select ----

Nature of Income derived from foreign jurisdiction* i
 ---- Select ----

3. Tax Ref No. CLEAR

Foreign jurisdiction* Calendar Year in which certificate is required* i
 ---- Select ---- ---- Select ----

Nature of Income derived from foreign jurisdiction* i
 ---- Select ----

Step	Action/ Note
	Main Form (Sub-funds) (continue to next page)
1	Enter Tax Ref No. of sub-fund (e.g. A1234567X). The name of sub-fund will be auto-populated based on information available with IRAS.
2	Enter the required information.

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4. Tax Ref No.

Foreign jurisdiction*

Calendar Year in which certificate is required* i

Nature of Income derived from foreign jurisdiction* i

5. Tax Ref No.

Foreign jurisdiction*

Calendar Year in which certificate is required* i

Nature of Income derived from foreign jurisdiction* i

Next Step

Discard changes and return to COR Application Summary.

OR

Proceed to Confirmation Page to verify application details.

Step	Action/ Note
	Main Form (Sub-funds)
1	<p>Click on Confirmation Page.</p> <p><u>Notes:</u></p> <ol style="list-style-type: none"> 1. The calendar year displayed in the dropdown list is dependent on the year the sub-fund's relationship with umbrella VCC starts and effective date of the relevant Double Taxation Agreement (DTA)/ Limited Treaty. For example, if the sub-fund's relationship with its VCC starts from 2020 and the DTA with Cambodia takes effect from 2018, the dropdown list will start from 2020. 2. The calendar year entered should correspond to the calendar year (and not the year of assessment) in which the sub-fund received its income from the foreign jurisdiction. For example, if income is received in 2020, enter the calendar year as 2020. 3. There is a maximum of 5 sub-funds in 1 application. Please repeat the steps at page 2 if there are more than 5 applications for sub-funds.

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Apply for Certificate of Residence (COR)

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1. Application **2. Confirmation** 3. Application Outcome

Confirmation

Name VCC TEST COMPANY 1
Tax Ref No. T19VC9001E

COR Application

Is the company a Singapore nominee company? No
 Is the company a foreign-owned company? No
 Apply COR for VCC and Sub-fund(s)

Variable Capital Company (VCC)

Foreign jurisdiction CANADA
 Calendar Year in which certificate is required 2021
 Nature of income derived from foreign jurisdiction Consultancy Fees

Sub-fund(s)

A0067841F SUBFUND 1 - VCC TEST COMPANY 1
 Foreign jurisdiction CANADA
 Calendar Year in which certificate is required 2021
 Nature of income derived from foreign jurisdiction Consultancy Fees

Step	Action/ Note
	Confirmation Page (VCC) (continue to next page)
1	Verify the information entered is correct.
	<u>Note:</u> You can click on SAVE AS PDF/ PRINT to print or save a copy of the Confirmation page.

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Declaration

The company confirms that*

- The control and management for the whole of 2021 has been exercised in Singapore.
- The application is made for the purpose of claiming tax benefits under the Avoidance of Double Taxation Agreement/ Limited Treaty.
- The company is the beneficial owner of the income.

Details of Applicant & Contact Person

Name of Applicant TESTER01 - TAAP **Designation***

Tax Agent Firm TEST AGENT FIRM PTE LTD

Name of Contact Person* **Designation***

Contact No.*

Next Step

Return to application page to make changes. **OR** Submit application to IRAS.

Next Step

Return to application page to make changes **OR** Submit application to Approver for review

Confirm Submission

Submit to IRAS?

Confirm Submission

Submit to Approver?

Step	Action/ Note
	Confirmation Page (VCC)
1	Complete the Declaration and Details of Applicant & Contact Person sections.
2	Click on Submit if you are authorised as Approver. or Click on Submit to Approver if you are authorised as Preparer.
3	Click Yes in the pop up message box to confirm your submission to IRAS or Approver.
	Note: You can click on Amend to edit the information entered.

User Guide (Tax Agent): Certificate of Residence

Apply for Certificate of Residence (COR)

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1. Application

2. Confirmation

3. Application Outcome

Acknowledgement

Successful Submission

We have received your application for a Certificate of Residence (COR). Generally, the COR will be mailed to your company within 7 working days.

Name	VCC TEST COMPANY 1	Tax Ref No.	T19VC9001E
Acknowledgement No.	416252	Date/ Time	07 Dec 2021 11:21 AM

Details of Applicant & Contact Person

Name of Applicant	TESTER01 - TAAP	Designation	TAX AGENT
Tax Agent Firm	TEST AGENT FIRM PTE LTD		
Name of Contact Person	TESTER01 - TAAP	Designation	TAX AGENT
Contact No.	+65 61234567		

Application Summary

Variable Capital Company (VCC)

Foreign jurisdiction	CANADA
Calendar Year in which certificate is required	2021
Nature of income derived from foreign jurisdiction	Consultancy Fees

Sub-fund(s)

A0067841F	SUBFUND 1 - VCC TEST COMPANY 1
Foreign jurisdiction	CANADA
Calendar Year in which certificate is required	2021
Nature of income derived from foreign jurisdiction	Consultancy Fees

[FILE FOR NEXT CLIENT](#)

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Step	Action/ Note
	Application Outcome (VCC)
1	You can click on File for Next Client to continue filing for another client.
	<p><u>Notes:</u></p> <ol style="list-style-type: none"> 1. You will receive an acknowledgement upon successful submission. 2. Acknowledgement number will only be provided for successful submission to IRAS. No Acknowledgement number will be provided for submission pending Approver's action. 3. You can click on SAVE AS PDF/ PRINT to print or save a copy of the Acknowledgement page.

Contact Information

For enquiries on this user guide, please call 1800 356 8622 or email at [myTax Mail](#).

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