

User Guide

Apply for CRS Registration and Provision of FATCA Registration Information

Estimated submission time required is about 10 minutes. Please have the following information ready before using the e-Service:

- 1. Identification Number of the Financial Institution (FI) or Trustee if the FI is a Trust
- 2. Identification Number and Contact Details of the Point of Contact
- 3. Letter of Authorisation of the Point of Contact

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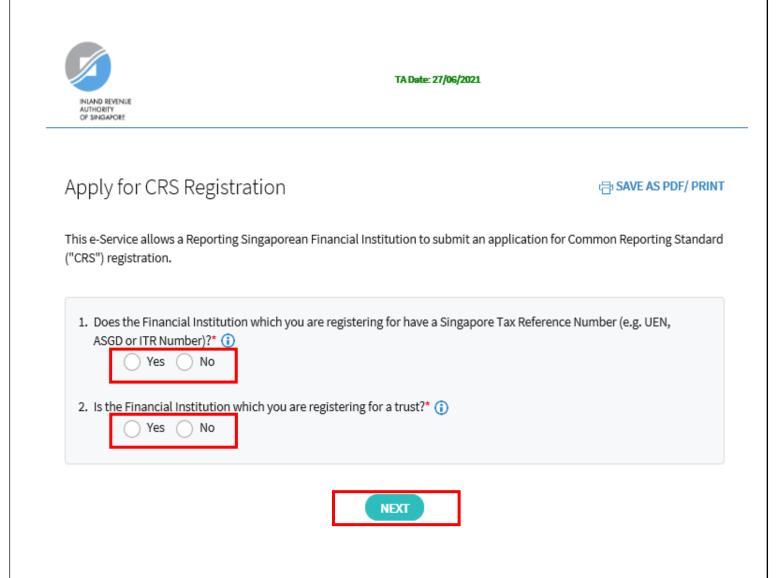
S/N	Description	Page Number
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1a) Registering as a Financial Institution with Singapore Tax Reference Number

1b) Registering as a Trust where Fund Manager is responsible to file on behalf of the registering entity

- 1a) Registering as a Financial Institution with Singapore Tax Reference Number
- 1b) Registering as a Trust where Fund Manager is responsible to file on behalf of the registering entity

- Click on "Apply for CRS Registration"
 e- Service, and at the landing page,
 - Select 'Yes' to Question 1 if the Financial Institution (FI) has a Singapore Tax Reference Number and 'No' to Question 2 if the FI is not a Trust
 - Click "Next"



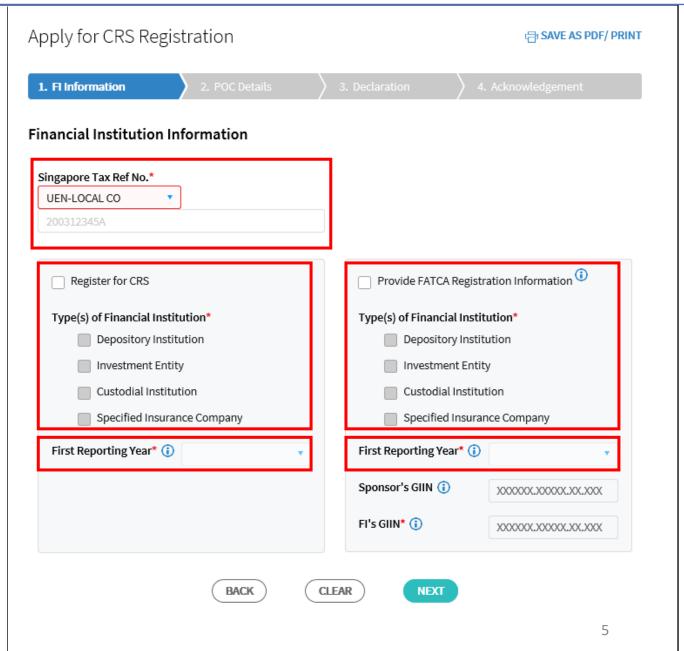
- 1a) Registering as a Financial Institution with Singapore Tax Reference Number
- 1b) Registering as a Trust where Fund Manager is responsible to file on behalf of the registering entity

At Financial Institution (FI) Information page,

- Select the appropriate entity ID type (e.g. ASGD, ITR, UEN-Business, UEN-Local Co, UEN-Others) and enter FI's Singapore Tax Reference Number
- Select "Register for CRS" and/or "Provide FATCA Registration Information"
- Enter the First Reporting Year for CRS and/or FATCA



First Reporting Year refers to the first calendar year in which the entity becomes a Reporting Singaporean Financial Institution (SGFI) for CRS/FATCA purposes and is subject to the reporting and due-diligence requirements of CRS/FATCA. For example, if the entity falls within the definition of a Reporting SGFI for CRS purposes in 2017, then the First Reporting Year for CRS would be 2017.



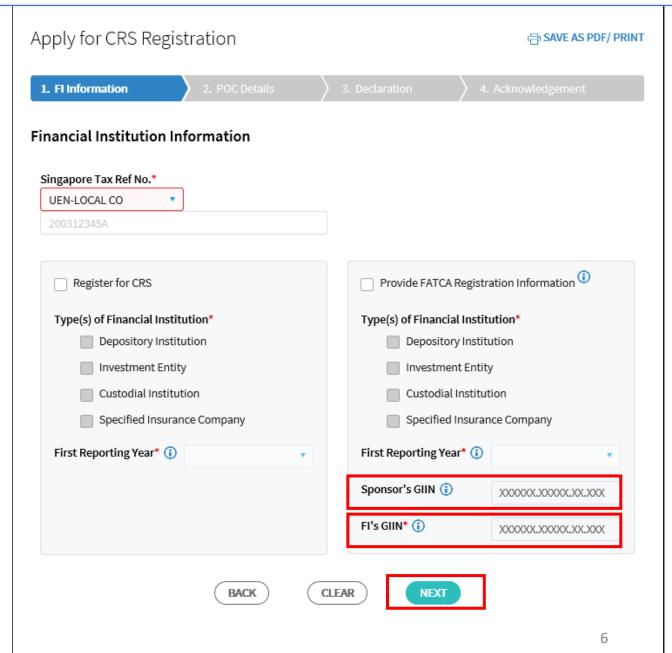
- 1a) Registering as a Financial Institution with Singapore Tax Reference Number
- 1b) Registering as a Trust where Fund Manager is responsible to file on behalf of the registering entity

Step 2 (Cont'd)

- If you have selected "Provide FATCA Registration Information", please enter the "Sponsor's GIIN" and/or "FI's GIIN", where applicable. The GIIN is a unique identification number that the entity received from the US Internal Revenue Service after it had registered to be a Foreign Financial Institution for FATCA.
- Click "Next"



- Sponsor's GIIN If the entity has a Sponsoring Entity that has agreed to assume the FATCA reporting obligations on the entity's behalf, please provide the GIIN of the Sponsoring Entity here.
- FI's GIIN Please provide the entity's Global Intermediary Identification Number ("GIIN") here.
 - If the entity is a Sponsored Closely Held Investment Vehicle, please provide the GIIN of its Sponsoring Entity here too.



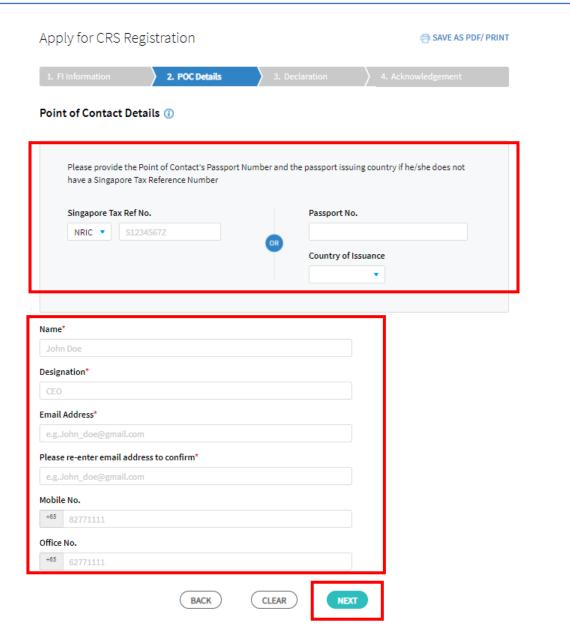
- 1a) Registering as a Financial Institution with Singapore Tax Reference Number
- 1b) Registering as a Trust where Fund Manager is responsible to file on behalf of the registering entity

At Point of Contact (POC) Details page,

- Enter the POC's Singapore Tax Reference Number (i.e. NRIC/FIN/ASGD) or Passport Number and Country of Issuance if the POC does not have a Singapore Tax Reference Number
- Enter the POC's Name, Designation, Email
 Address, Mobile Number and Office
 Number
- Click "Next"



The POC for the FI must be an authorised individual whom IRAS can approach on AEOI matters relating to the FI. You are required to submit a Letter of Authorisation for the POC



- 1a) Registering as a Financial Institution with Singapore Tax Reference Number
- 1b) Registering as a Trust where Fund Manager is responsible to file on behalf of the registering entity

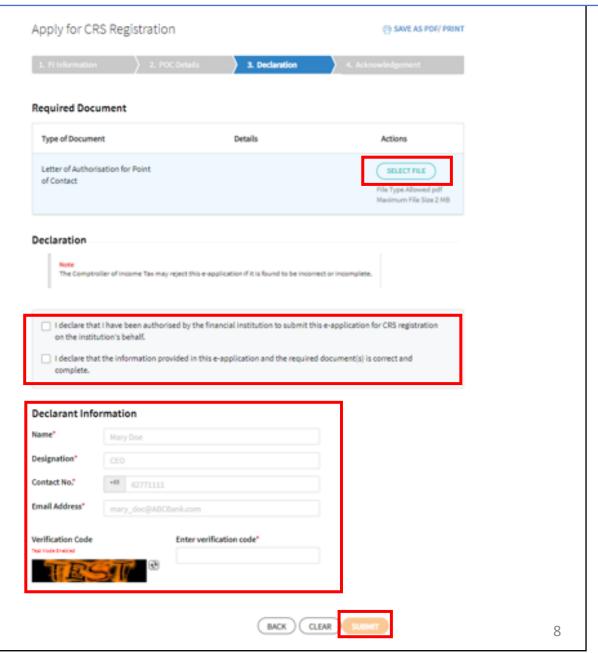
At Declaration page,

- Click "Select File" to upload the Letter of Authorisation (LOA) for POC (Max. File Size 2MB)
- Check the 2 boxes at "Declaration" section
- Enter the Declarant's details at "Declarant Information" section
- Click "Submit"



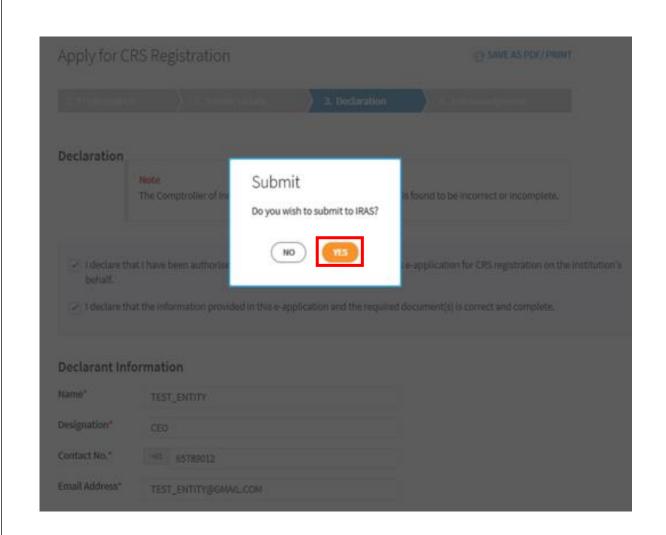
Please prepare and submit the appropriate letter of authorisation :

- i. <u>Letter of Authorisation for FI's POC</u> for Reporting FI's use
- ii. <u>Letter of Authorisation for Trustee's</u><u>POC</u> for Trustee's use only

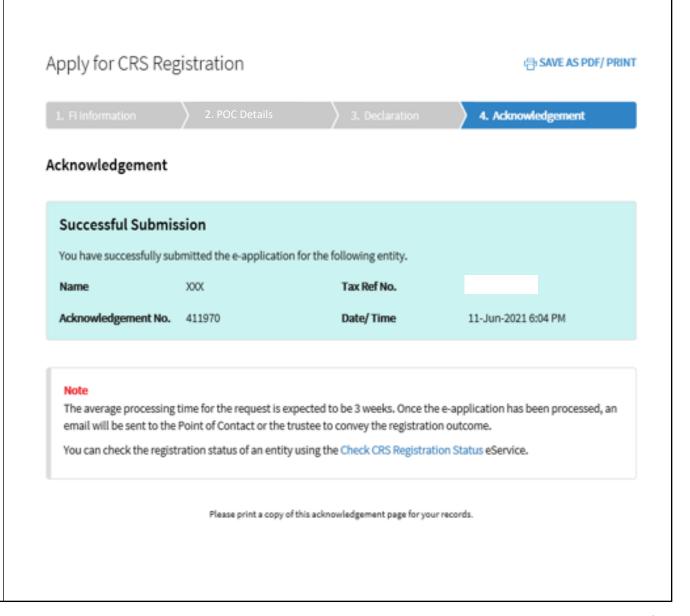


- 1a) Registering as a Financial Institution with Singapore Tax Reference Number
- 1b) Registering as a Trust where Fund Manager is responsible to file on behalf of the registering entity

 Click on "Yes" if you wish to proceed to submit your registration application or click on "No" to cancel the application request

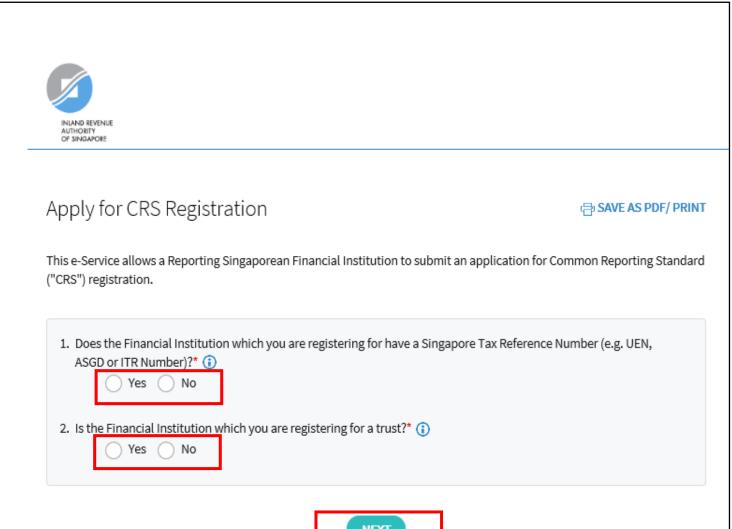


- 1a) Registering as a Financial Institution with Singapore Tax Reference Number
- 1b) Registering as a Trust where Fund Manager is responsible to file on behalf of the registering entity
- Upon successful submission of your CRS Registration and/or Provision of FATCA Registration Information, you will 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.



Step 1

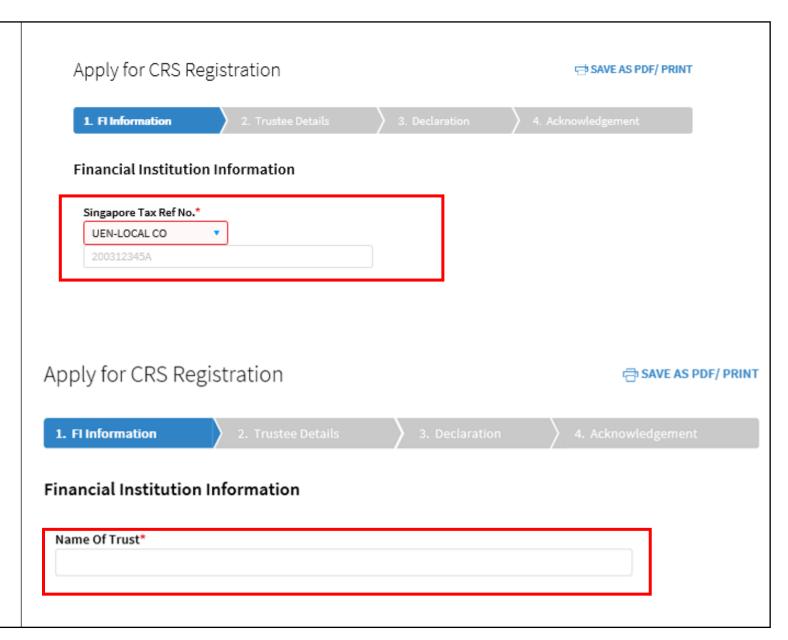
- Click on "<u>Apply for CRS</u>
 <u>Registration</u>" e- Service, and at the landing page,
 - Select 'Yes/No' to Question 1
 depending on whether the
 Financial Institution (FI) has a
 Singapore Tax Reference
 Number and 'Yes' to Question 2
 since the FI is a Trust
 - Click "Next"



Step 2

At Financial Institution (FI) Information page,

- If you have selected 'Yes' to Question 1 in the previous page, please select the appropriate entity ID type (e.g. ASGD, ITR, UEN-Business, UEN-Local Co, UEN-Others) and enter FI's Singapore Tax Reference number
- If you have selected 'No' to Question 1 in the previous page, please enter the name of the Trust

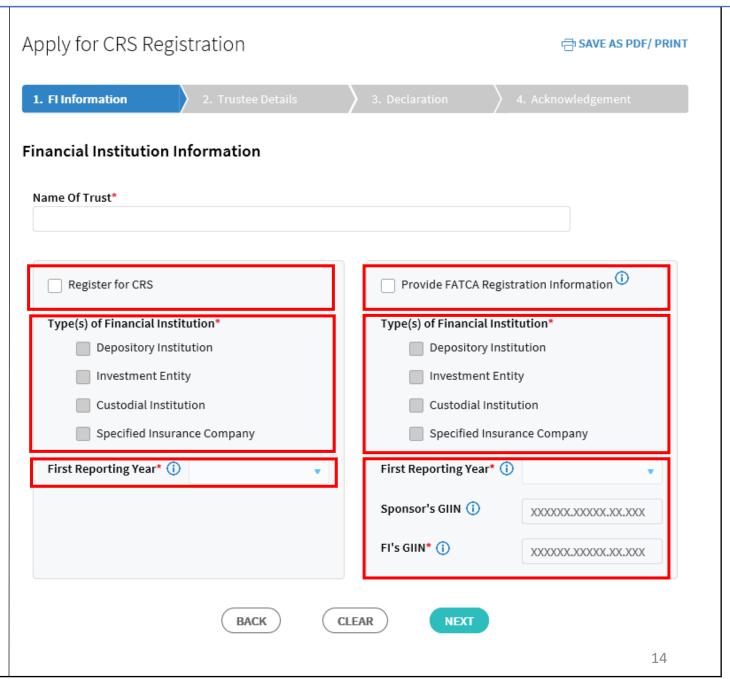


Step 2 (Cont'd)

- Select "Register for CRS" and/or "Provide FATCA Registration Information"
- Enter the First Reporting Year for CRS and/or FATCA



First Reporting Year refers to the first calendar year in which the entity becomes a Reporting Singaporean Financial Institution (SGFI) for CRS/FATCA purposes and is subject to the reporting and duediligence requirements of CRS/FATCA. For example, if the entity falls within the definition of a Reporting SGFI for CRS purposes in 2017, then the First Reporting Year for CRS would be 2017.



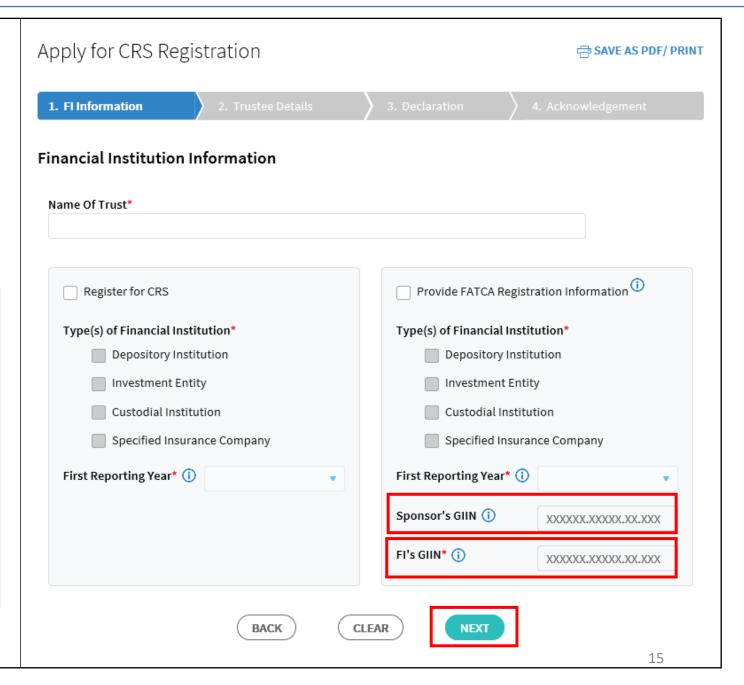
Step 2 (Cont'd)

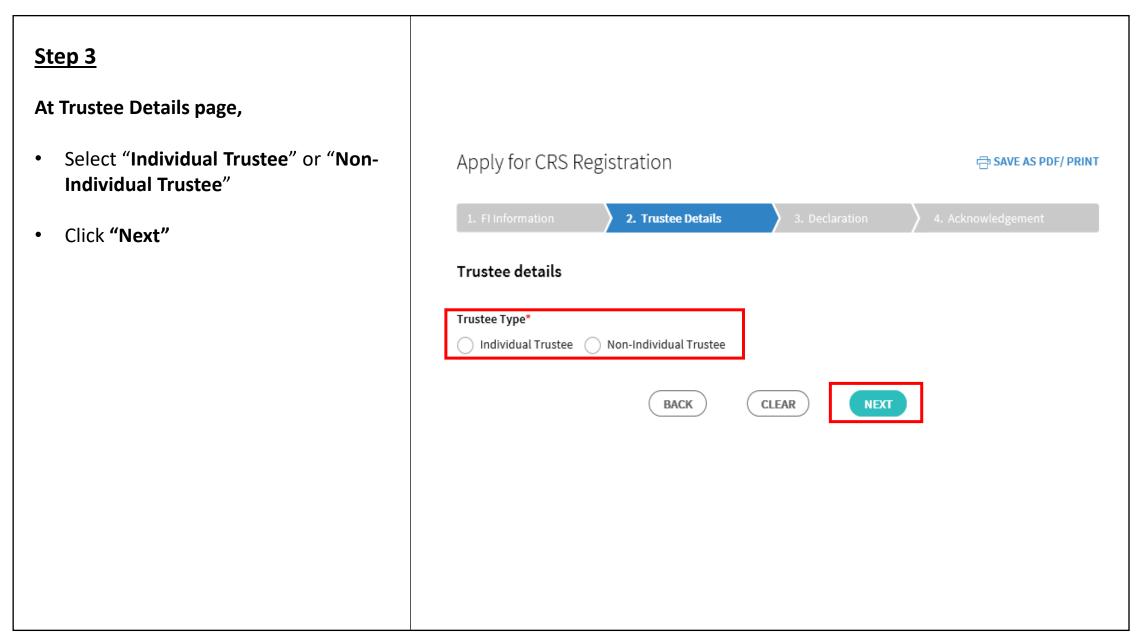
- If you have selected "Provide FATCA Registration Information", please enter the "Sponsor's GIIN" and/or "FI's GIIN", where applicable.
- Click "Next"



- Sponsor's GIIN If the entity has a
 Sponsoring Entity that has agreed to
 assume the FATCA reporting obligations on
 the entity's behalf, please provide the GIIN
 of the Sponsoring Entity here.
- **FI's GIIN** Please provide the entity's Global Intermediary Identification Number ("GIIN") here.

If the entity is a Sponsored Closely Held Investment Vehicle, please provide the GIIN of its Sponsoring Entity here too.





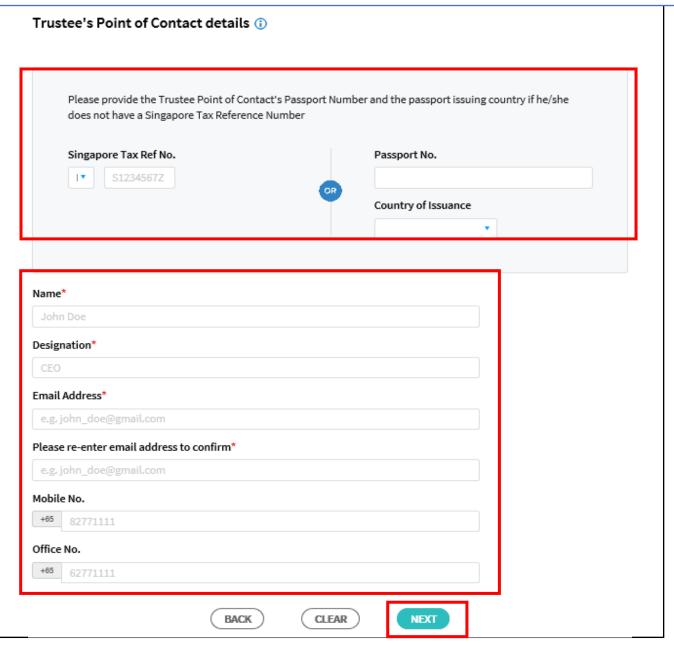
Step 4 Apply for CRS Registration TO SAVE AS PDF/ PRINT Enter the Trustee's Details 2. Trustee Details Trustee details Trustee Type* ○ Individual Trustee ● Non-Individual Trustee Singapore Tax Ref No.* UEN-LOCAL CO * 200312345A Name* John Doe Email Address* e.g. john_doe@gmail.com Office No.* +65 62771111 Fax No. +65 62771111

Step 4 (Cont'd)

- For a Non-Individual Trustee, please provide the Trustee's Point of Contact (POC) details
- Enter the POC's Singapore Tax Reference
 Number or Passport Number and Country of Issuance if the POC does not have a Singapore Tax Reference Number, Name, Designation, Email Address, Mobile
 Number and Office Number
- Click "Next"



The POC for the FI must be an authorised individual whom IRAS can approach on AEOI matters relating to the FI. You are required to submit a Letter of Authorisation for the POC



Step 5

At Declaration Page,

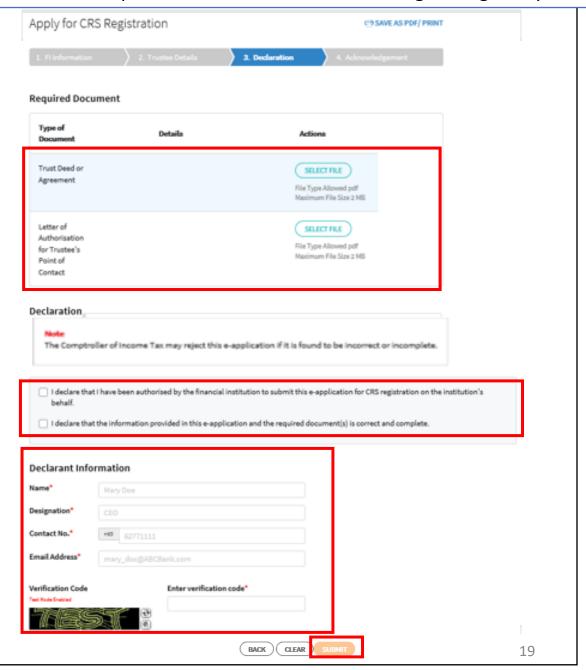
- Click "Select File" to upload the Trustee Deed or Agreement and Letter of Authorisation for Trustee's Point of Contact (Max. File Size 2MB)
- Check the 2 boxes at "Declaration" section
- Enter the Declarant's details at "Declarant Information" section
- Click Submit



Please prepare and submit the appropriate letter of authorisation :

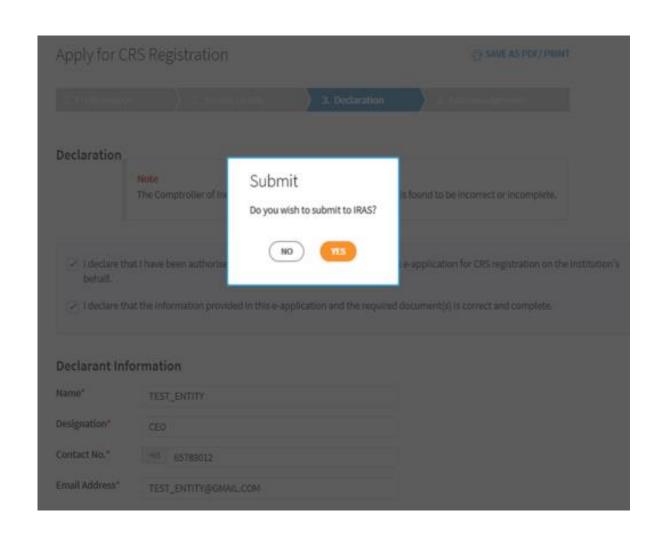
<u>Letter of Authorisation for Trustee's POC</u> – for Trustee's use only

A Letter of Authorisation is not required for Individual Trustee

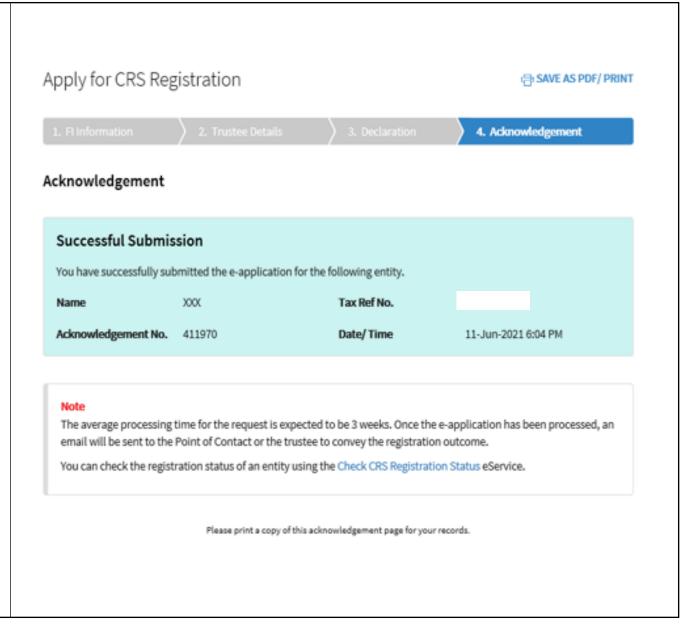


Step 6

 Click on "Yes" if you wish to proceed to submit your registration application or click on "No" to cancel the application request



- Upon successful submission of your CRS Registration and/or Provision of FATCA Registration Information, you will be brought to the Acknowledgement Page.
- If you wish to save a digital copy of the acknowledgement page, click on Save As PDF/ Print.



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