

Registered Officers

1. How many Registered Officers (ROs) can a company have?

Corppass does not set a limit on the number of ROs a company can have. You may refer to the entity's UEN-issuance agency (e.g. ACRA) on the RO requirements.

2. If there is a change in the Registered Officer's (RO) information, how long does it take to synchronise the change from ACRA to Corppass?

The information will be updated in Corppass within 2 working days.

3. The Registered Officer (RO) has left the company and there is no other RO available. What should the company do if it needs to appoint a Corppass Administrator urgently?

In the event that the RO is unavailable, an alternate approver within the company may provide the approval via the [Letter of Authorisation](#). The alternate approver should be of a key executive officer (e.g. Chief Executive Officer, Managing Director, etc.) who can act on behalf of the company.

4. If there is a change in the Registered Officer (RO), would the new RO need to re-appoint the Corppass Administrator (CPA)?

No. The change in RO will not affect the appointed CPA.

Approving a Corppass Administrator Account

5. Is it compulsory for the Letter of Authorisation (LOA) to bear the company's stamp?

It is not compulsory to affix the company's stamp on the LOA.

6. How does the Registered Officer (RO) know that the Letter of Authorisation (LOA) has been approved?

The RO and the Corppass Administrator will receive an email notification once the LOA has been approved.

7. Can an overseas contact number be provided in the Letter of Authorisation (LOA)?

Yes. You may indicate an overseas contact number in the LOA.

8. Can a Corppass Administrator (CPA) withdraw the CPA application that has already been submitted to the Registered Officer (RO) for approval and choose another RO in Corppass?

When the CPA submits the application for the RO's approval, he will not be able to withdraw the application.

The RO is required to approve the CPA application **within 30 days** of the submission, failing which the application will lapse. The CPA will need to re-submit another CPA application for the RO's approval.

Alternatively, the RO can reject the CPA application so that the CPA can re-submit another CPA application.

Corppass Administrator

9. Can a Corppass Administrator (CPA) be the CPA for multiple entities?

Yes.

10. Can a Corppass Administrator (CPA) find out who the Registered Officer (RO) of the entity is?

The RO is the person whose name is officially registered with the entity. In Singapore's context, this refers to persons registered with ACRA or any of the other UEN-issuance agencies. Examples of RO(s) include: Owner, Partner, Director, Office Secretary.

11. Will there be a validation check on the Registered Officer's (RO) NRIC when the Corppass Administrator (CPA) submits the CPA request online?

Yes.

12. Does the Corppass Administrator (CPA) need to create a user account for himself?

No. The CPA does not need to create a user account for himself.

If the CPA is required to transact on behalf of the entity, he may grant himself access to all the e-Services when he first registers for the CPA account. Alternatively, he may assign the required e-Service access to himself via the 'e-Service' tab.

13. How do I terminate the CPA account if the Corppass Administrator (CPA) resigns?

There are 3 options to terminate the CPA account:

1. The CPA himself can terminate his CPA role through "Manage Corppass Account"
2. If company has a second CPA, the remaining CPA can terminate the account of the CPA who has resigned.
3. The RO can delete the CPA account via the 'Manage Admin' > 'View Approved Admin' function found under the 'Services' tab on the Corppass homepage.

You may refer to the following step-by-step user guides on how to terminate a CPA account:

- [For RO to View or Terminate CPA Account](#)
- [For CPA to Manage Corppass Accounts](#)

For a RO who does not have a Singpass, the RO is required to email the Corppass team (support@corppass.gov.sg) for them to terminate the CPA account.

14. Who is the Corppass Administrator (CPA) of my entity?

You may find out who the CPA or Sub-Admin of your entity is via the 'Find Your Corppass Admin' function found under the 'Services' tab on the Corppass homepage. Please log in using your Singpass, enter the required information and click on 'Search'.

Sub-Administrators

15. Can a Sub-Administrator (Sub-Admin) with restricted access manage third party entities?

No. Sub-Admin accounts with restricted access will not be able to perform the following:

- Manage and assign entity's digital services outside his/ her Assignment profile
- Manage users' access to digital services outside his/ her Assignment profile
- Authorise and manage Third Party Entities
- Manage and assign Client Digital Services

16. Can the client authorise the tax agent as a Sub-Administrator (Sub-Admin)?

No. The client should authorise its own employee as the Sub-Admin instead of its tax agent.

17. What are the restrictions of a Sub-Administrator (Sub-Admin)?

A Sub-Admin will have full management rights to Corppass users' digital service access, unless restricted by the Corppass Administrator.

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- Manage and assign entity's digital services outside his/ her Assignment profile
- Manage users' access to digital services outside his/ her Assignment profile
- Authorise and manage Third Party Entities
- Manage and assign Client Digital Services

Corppass User Accounts

18. If a user leaves the company, can we delete the user's account?

Yes. The Corppass Administrator (CPA) of the entity should terminate the user's account when he/ she leaves the entity.

The CPA can do so via the 'Manage Users' function found under the 'Users' tab on Corppass homepage.

For more information, please refer to the "[Manage Corppass Accounts](#)" step by step user guide.

Authorise Tax Agents

19. Can my client authorise more than 1 tax agent firm per tax type?

Yes. Your client can authorise more than 1 tax agent firm per tax type. However, this will be subject to validation rules and checks.

For corporate tax, the effective periods of authorization for the different tax agents should not overlap. If the effective periods overlap, please ensure that the different tax agents are authorised for different Years of Assessment (YA).

Example:

Tax Agent Firm	Authorisation Effective Period	Effective YA
X	01/01/2020 to 31/12/2021	YAs 2020 to 2020
Y	01/01/2020 to 31/12/2021	YAs 2021 to 2021

Client Authorisation

20. What must the client and tax agent firm do before the tax agent firm can access IRAS' e-Services on behalf of the client?

The client and the tax agent firm must do the following:

- The client will need to set up its Corppass Administrator account.
- The client will then need to authorise the tax agent firm in Corppass to access IRAS' e-Services on its behalf. (Note: The client will need to grant the tax agent firm both the 'Preparer' and 'Approver' roles* via 'Authorise Third Party Entities' in Corppass.)
- Thereafter, the tax agent firm will have to assign the client's e-Services to their staff in Corppass so that they can access IRAS' e-Services on behalf of these clients. The tax agent firm can choose to authorise their staff as either a Preparer or Approver.

You may refer to the [step-by-step guides](#) at IRAS' website for guidance on setting up Corppass.

*Roles

Approver

The Approver approves and submits to IRAS the forms/ applications prepared by Preparers. An Approver can also prepare forms/ applications.

Preparer

The Preparer does not have the access rights to submit. A Preparer prepares the forms/ applications and submits to Approver for approval and submission to IRAS.

Foreign Entity and Foreign User

21. Can a foreign director or employee of a local UEN company apply to be the Corppass Administrator (CPA)?

Yes, a foreign director or employee of a local UEN company can register as a CPA for that company using his Singpass account. The foreign user's CPA application (either through online application or the LOA form) should be approved by the company's RO.

22. Does the foreign entity flow cover Singapore branches of foreign companies?

No. Singapore branches of foreign companies are issued a UEN number by ACRA and are covered under the procedures for Singapore Registered Entities Corppass flow, instead of the foreign entities flow.

23. What if there are changes to the passport number of a foreign user with Corppass Account?

Please log in to Corppass and update your latest Passport/ Foreign ID number under My Account> View My Profile. Please also write to IRAS to update your latest Passport/ Foreign ID number

24. If the user used to have a Foreign Identification Number (FIN), but the FIN is no longer valid, should the Corppass Administrator (CPA) use this FIN as the foreign ID number when creating a user account?

No. The CPA should not use the FIN as the foreign ID as the FIN is no longer valid. When creating a user account for this foreign user, please select "Foreign ID" under the "Identity Type" field and enter his/ her valid Passport/ Foreign ID number.

Client e-Service Groups

25. Can the preparer and approver be in the same client e-Service Group?

All the users within the same client e-Service Group will be given the same authorisations. If the Corppass Administrator added the preparer and approver roles for the same client to the same Client e-Service Group, the users will all be given the higher role i.e. approver role.

26. Does the Corppass Administrator (CPA) need to type out the details of the clients to add them into a Client e-Service Group?

Before a tax agent adds clients using the group feature, these clients must have already authorised this tax agent firm.

With client authorisation properly captured, tax agent can select their clients' e-Services by "checking the appropriate box" to add them in the group.

27. Can IRAS advise on the Client e-Service Grouping that a tax agent firm should use?

This is a business decision and would very much depend on the needs of your firm. Factors to consider may include your firm's work flow and work approval process, team structure, internal control considerations (e.g., whether all staff can access records or submit returns for all clients) etc.

Some common groupings can be by industry, work team, preparer and approver roles etc.

FREQUENTLY ASKED QUESTIONS (FAQs) ON CORPPASS FOR TAX AGENTS

(Updated on 18 May 2022)

28. Can a specific client's e-Service authorisations be split into multiple groups (e.g. can Client A's Corporate Tax filing e-Service be in group 1 and Client A's GST filing e-Service be in group 2)?

Yes.

29. Can a user be in more than one group?

Yes.

30. Why is there a 250-authorisation-record limit for group assignment?

The limit of 250 authorisation records per group is set by Corppass to achieve a balance between performance and functionality. This limit offers tax agent firms the ease of managing their client-to-staff e-authorisation by groups while ensuring that user experience and waiting time during the Corppass login process is not compromised.

General Matters

31. How many login attempts are users given before the account is locked?

Corppass will allow 6 login attempts. If the 6th login attempt is unsuccessful, the Corppass account will be locked.

To retrieve the Corppass/ Entity ID or reset your password, please click on the 'Retrieve Corppass/ Entity ID' or 'Reset Password' at the Corppass webpage respectively.