

User Guide for Company/ Variable Capital Company (VCC)

Certificate of Residence

User Guide (Company/ VCC): Certificate of Residence

The screenshot displays the myTax Portal interface for a company user. At the top, the Inland Revenue Authority of Singapore logo is on the left, and the Singapore Government logo with the tagline 'Integrity · Service · Excellence' is on the right. Below the government logo is a link for 'Feedback | Technical FAQ (PDF, 2.17 MB)'. The main navigation bar is blue and contains the company name 'NEW TEST PTE LTD' and 'Tax Ref No. 201399064E'. To the right of this are links for 'Email Us (myTax Mail)', 'Notices/ Letters', 'Account', and 'Logout'. Below the navigation bar is a secondary menu with 'Overview', 'Corporate Tax', 'GST', and 'Employers'. The 'Corporate Tax' menu is currently selected, and its dropdown list is visible, showing options like 'Access Company Dashboard', 'Apply for Certificate of Residence (COR)', 'Apply for Waiver to Submit Tax Return (Dormant Company)', '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 the dropdown list, there is a section for 'R&D Tax Allowance Scheme' with links to 'Submit Base Year & Base Expenditure' and 'View R&D Allowance Account'. At the bottom of the page, there is a message: 'Use the navigation bar above to access a range of e-Services available to you.'

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 (Company/ VCC): Certificate of Residence

Apply for Certificate of Residence (COR)

Apply for COR

PROCEED

Records Pending Approval

1 - 1 of 1 Record(s)

Calendar Year

Approve before

Updated by

2021

21 Dec 2021

TESTER01 - COPR on 07 Dec 2021 9:36 AM

Step	Action/ Note
	Apply for COR (Preparer's View)
1	Click on Proceed to file a new application. (continue on page 6)
	<u>Notes:</u> 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. 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.

User Guide (Company/ VCC): Certificate of Residence

Apply for Certificate of Residence (COR)

Apply for COR

PROCEED

Records Pending Approval

1 - 1 of 1 Record(s)

Calendar Year

Approve before

Updated by

Actions

2021

21 Dec 2021

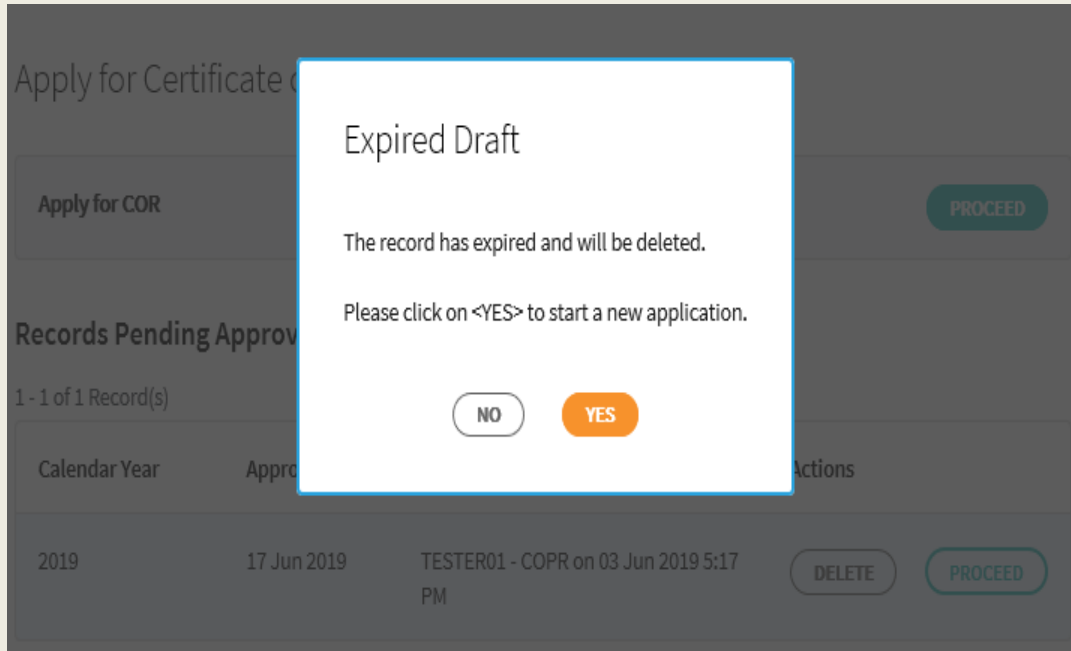
TESTER01 - COPR on 07 Dec 2021 9:36 AM

DELETE

PROCEED

Step	Action/ Note
	Apply for COR (Approver's view) (continue to next page)
1	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.
	<u>Notes:</u> 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.

User Guide (Company/ VCC): Certificate of Residence



Step	Action/ Note
	Apply for COR (Approver's view)
	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

User Guide (Company/ VCC): 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

Foreign jurisdiction*

--- Select --- ▼

Calendar Year in which certificate is required* ⓘ

--- Select --- ▼

Nature of income derived from foreign jurisdiction* ⓘ

--- Select --- ▼

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 (Company/ VCC): Certificate of Residence

Apply for Certificate of Residence (COR)

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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 AUSTRALIA

Calendar Year in which certificate is required 2021

Nature of income derived from foreign jurisdiction Interest

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 (Company/ VCC): 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 - COAP **Designation***

Name of Contact Person* TESTER01 - COAP **Designation***

Contact No.* +65

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?

Confirm Submission

Submit to Approver?

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.
	<u>Note:</u> You can click on Amend to edit the information entered.

User Guide (Company/ VCC): 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	TEST_CTD_TEST NEW COMPANY22	Tax Ref No.	202099022G
Acknowledgement No.	416244	Date/ Time	07 Dec 2021 9:52 AM

Details of Applicant & Contact Person

Name of Applicant	TESTER01 - COAP	Designation	MANAGER
Name of Contact Person	TESTER01 - COAP	Designation	MANAGER
Contact No.	+65 61234567		

Application Summary

Foreign jurisdiction	AUSTRALIA
Calendar Year in which certificate is required	2021
Nature of income derived from foreign jurisdiction	Interest

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Step	Action/ Note
	Application Outcome (Company)
	<u>Notes:</u> 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.

Certificate of Residence for VCC

User Guide (Company/ VCC): 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)

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 (Company/ VCC): 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*

--- Select ---

Calendar Year in which certificate is required*

--- Select ---

Nature of income derived from foreign jurisdiction*

--- Select ---

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.

User Guide (Company/ VCC): Certificate of Residence

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

1. Tax Ref No.*

CLEAR

Foreign jurisdiction*

---- Select ---- ▼

Calendar Year in which certificate is required* ⓘ

---- Select ---- ▼

Nature of Income derived from foreign jurisdiction* ⓘ

---- Select ---- ▼

2. Tax Ref No.

CLEAR

Foreign jurisdiction*

---- Select ---- ▼

Calendar Year in which certificate is required* ⓘ

---- Select ---- ▼

Nature of Income derived from foreign jurisdiction* ⓘ

---- Select ---- ▼

3. Tax Ref No.

CLEAR

Foreign jurisdiction*

---- Select ---- ▼

Calendar Year in which certificate is required* ⓘ

---- Select ---- ▼

Nature of Income derived from foreign jurisdiction* ⓘ

---- 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.

User Guide (Company/ VCC): Certificate of Residence

4. Tax Ref No. CLEAR

Foreign jurisdiction*
---- Select ----

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

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

5. Tax Ref No. CLEAR

Foreign jurisdiction*
---- Select ----

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

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

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 (Sub-funds)
1	Click on Confirmation Page .
	<u>Notes:</u> - 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. - 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. - 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 AUSTRALIA
Calendar Year in which certificate is required 2021
Nature of income derived from foreign jurisdiction Interest

Sub-fund(s)

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

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.

User Guide (Company/ VCC): 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 - COAP **Designation***

Name of Contact Person* TESTER01 - COAP **Designation***

Contact No.* +65

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?

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.
	<u>Note:</u> You can click on Amend to edit the information entered.

User Guide (Company/ VCC): 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.	416248	Date/ Time	07 Dec 2021 10:24 AM

Details of Applicant & Contact Person

Name of Applicant	TESTER01 - COAP	Designation	MANAGER
Name of Contact Person	TESTER01 - COAP	Designation	MANAGER
Contact No.	+65 61234567		

Application Summary

Variable Capital Company (VCC)

Foreign jurisdiction	AUSTRALIA
Calendar Year in which certificate is required	2021
Nature of income derived from foreign jurisdiction	Interest

Sub-fund(s)

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

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Step

Action/ Note

Application Outcome (VCC)

Notes:

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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