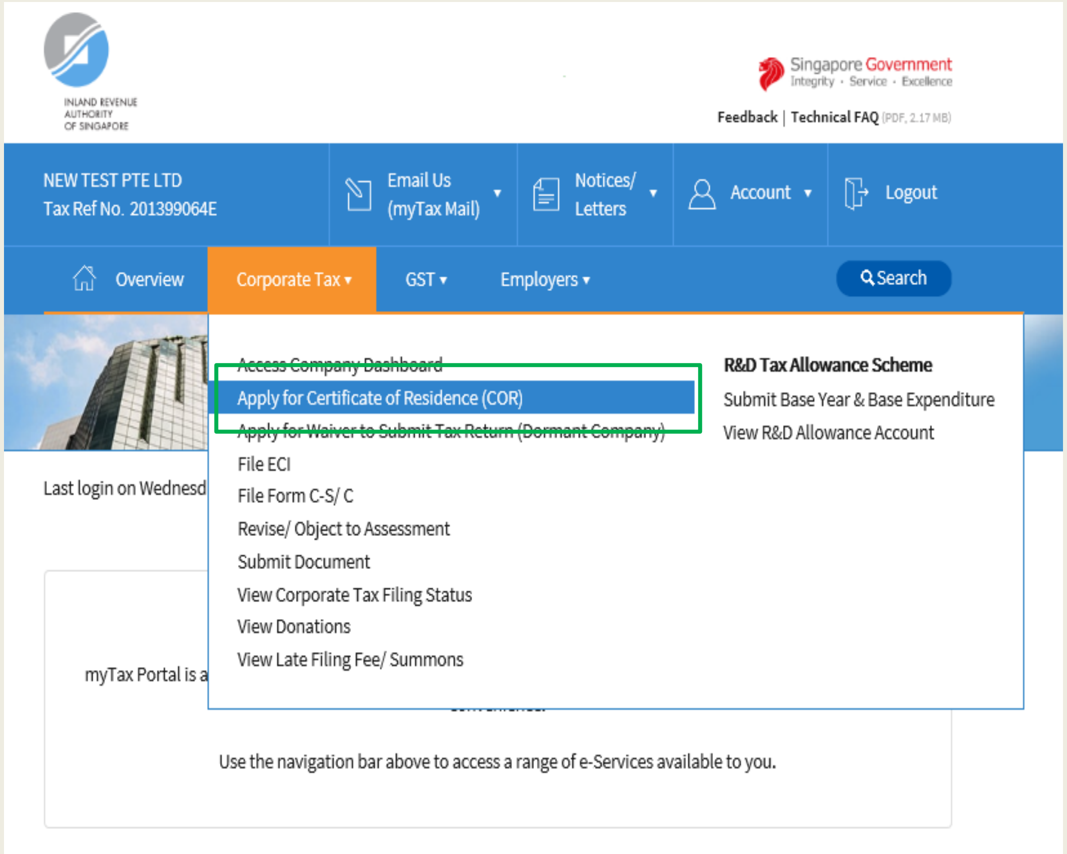
User Guide for Company/ Variable Capital Company (VCC)

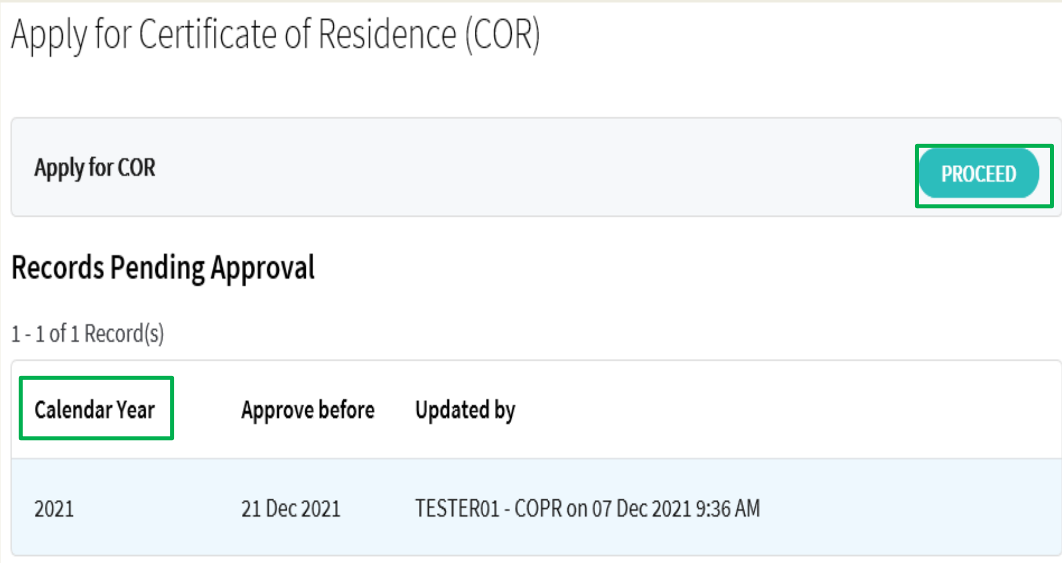
Certificate of Residence

User Guide (Company/ VCC): Certificate of Residence



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

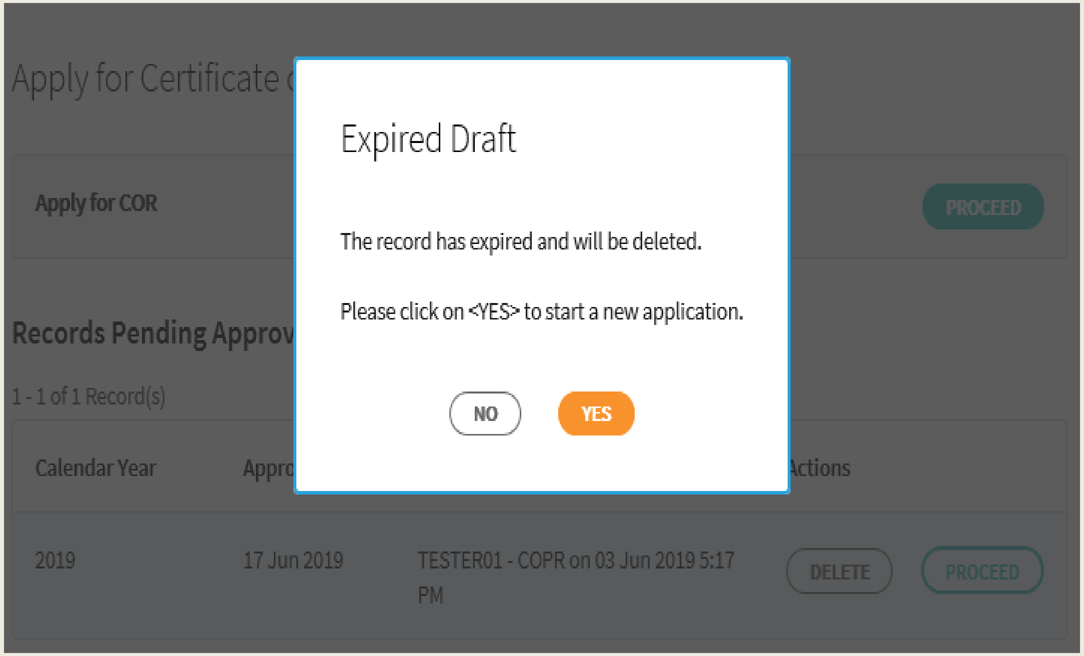


Step	Action/ Note
	Apply for COR (Preparer's View)
1	Click on **Proceed** to file a new application. (continue on page 6)
	<u>Notes:</u> 1. Applications which you have previously submitted to Approver will appear under **Records Pending Approval**. Inform Approver to submit the COR application before 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

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.

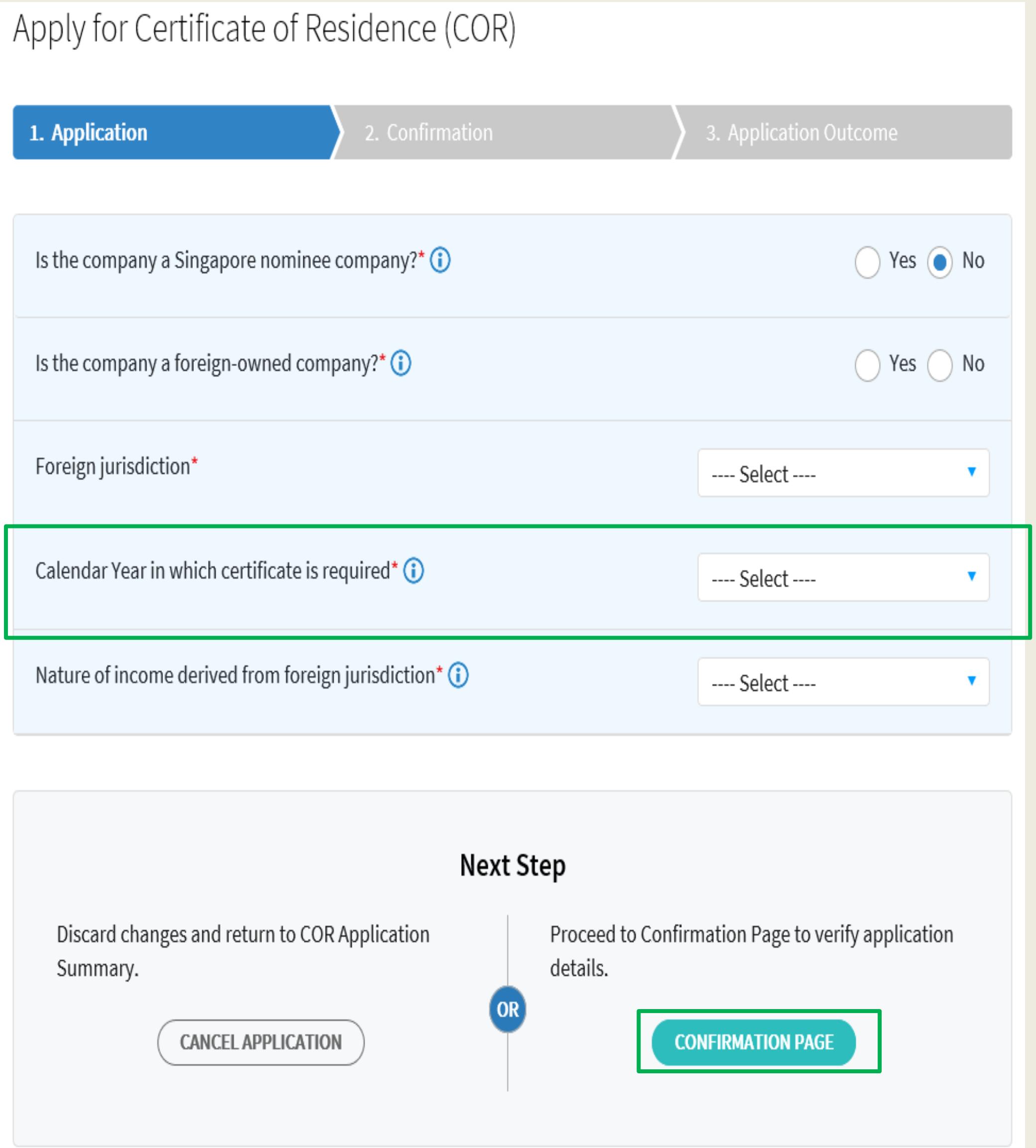
User Guide (Company/ VCC): Certificate of Residence



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.

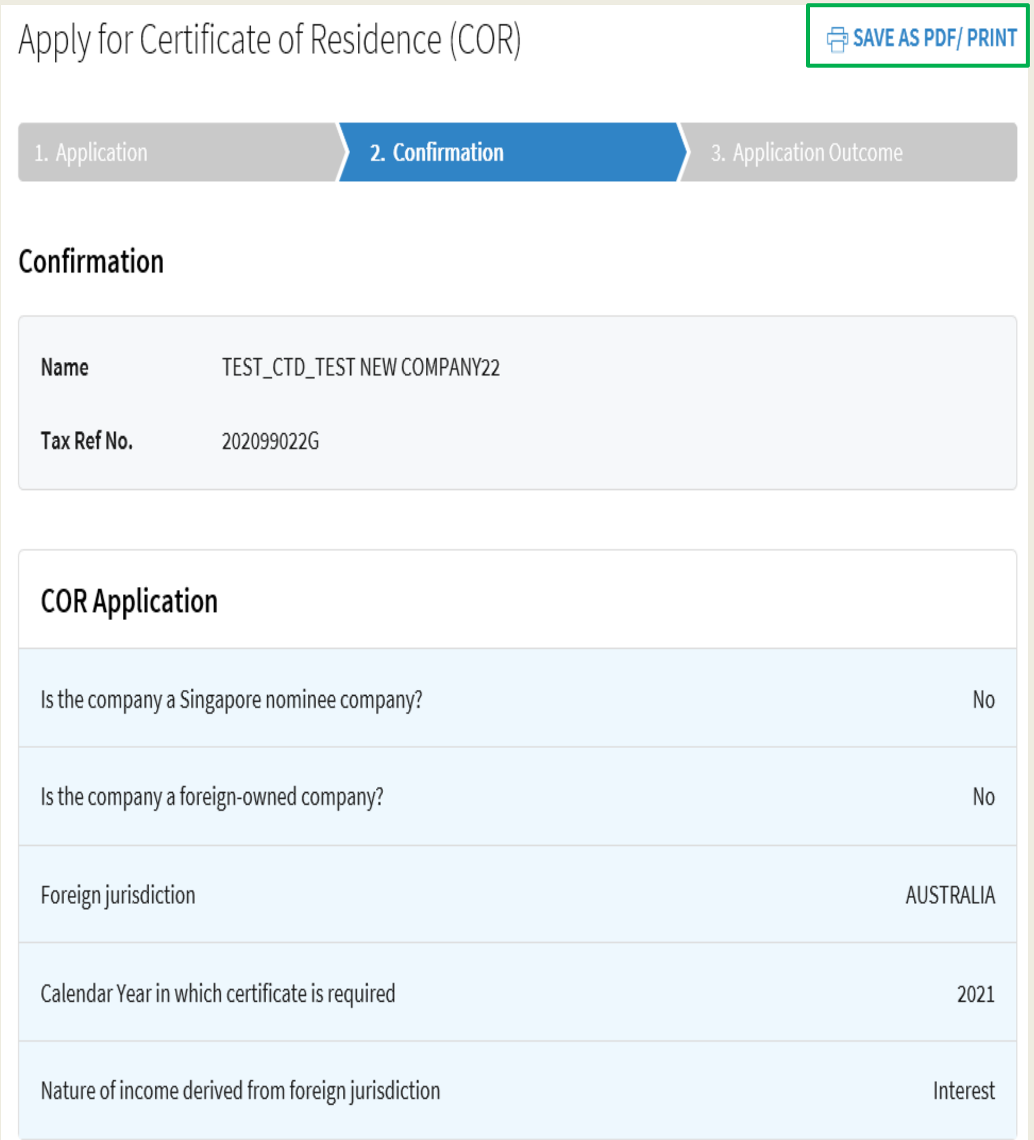
Certificate of Residence for Company

User Guide (Company/ VCC): Certificate of Residence



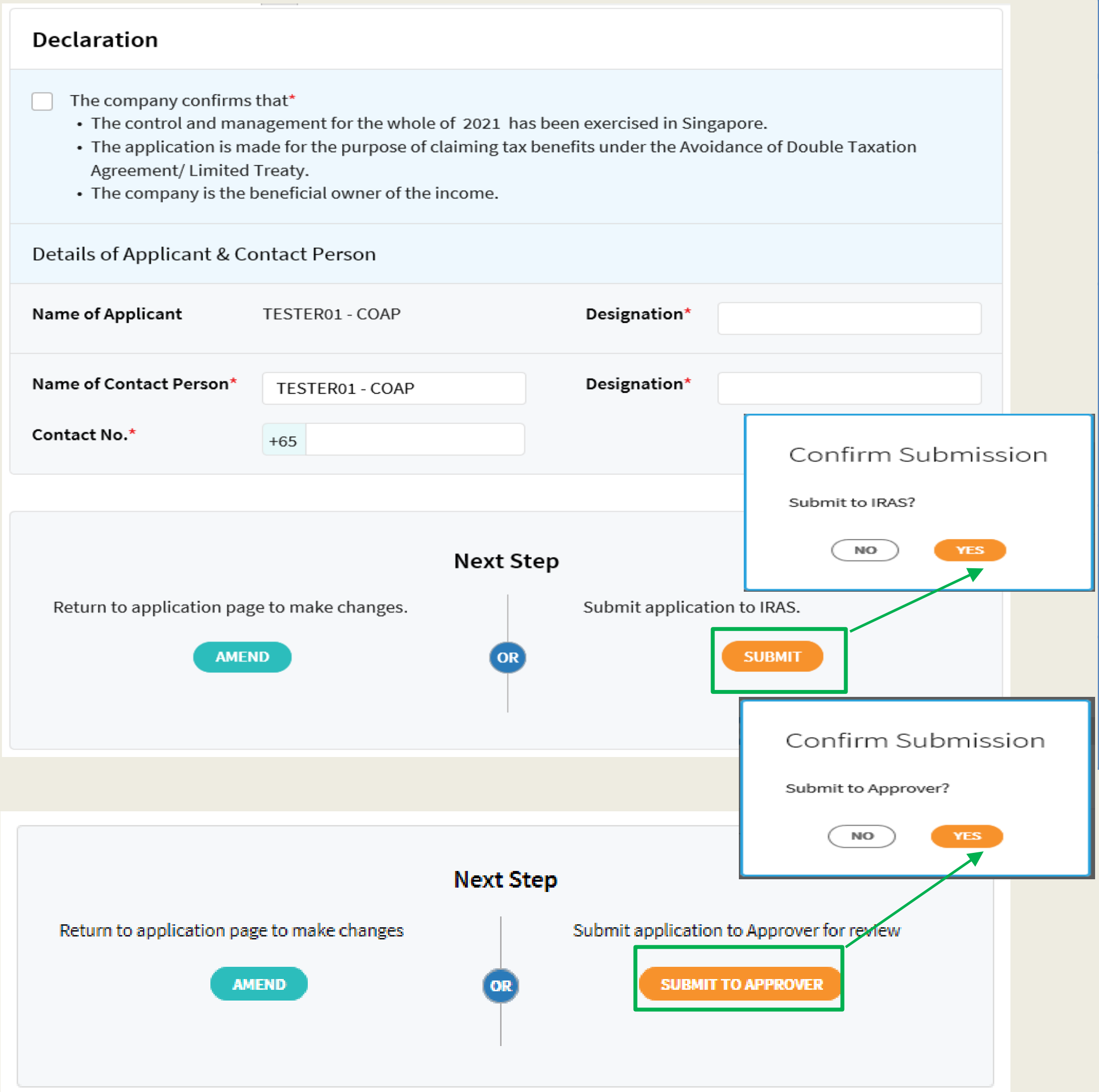
Step	Action/ Note
	Main Form (Company)
1	Enter the required information.
2	Click on **Confirmation Page.**
	<u>Notes:</u> 1. The calendar year displayed in the dropdown list is dependent on company's date of incorporation and effective date of the relevant Double Taxation Agreement (DTA)/ Limited Treaty. 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



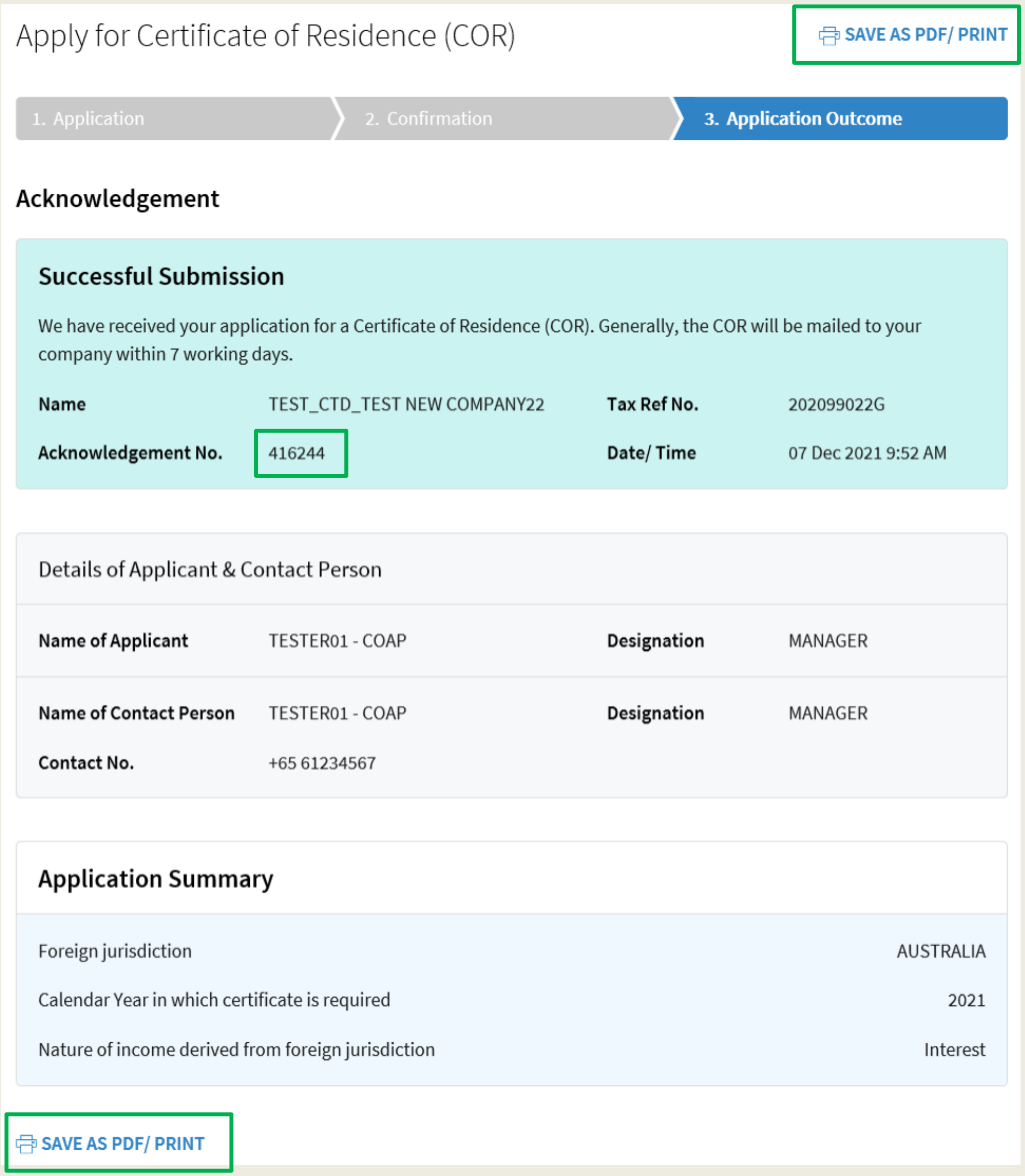
Step	Action/ Note
	Confirmation Page (Company) (continue to next page)
1	Verify the information entered is correct.
	Note: You can click on **SAVE AS PDF/ PRINT** to print or save a copy of the Confirmation page.

User Guide (Company/ VCC): Certificate of Residence



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 (Company/ VCC): 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.	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

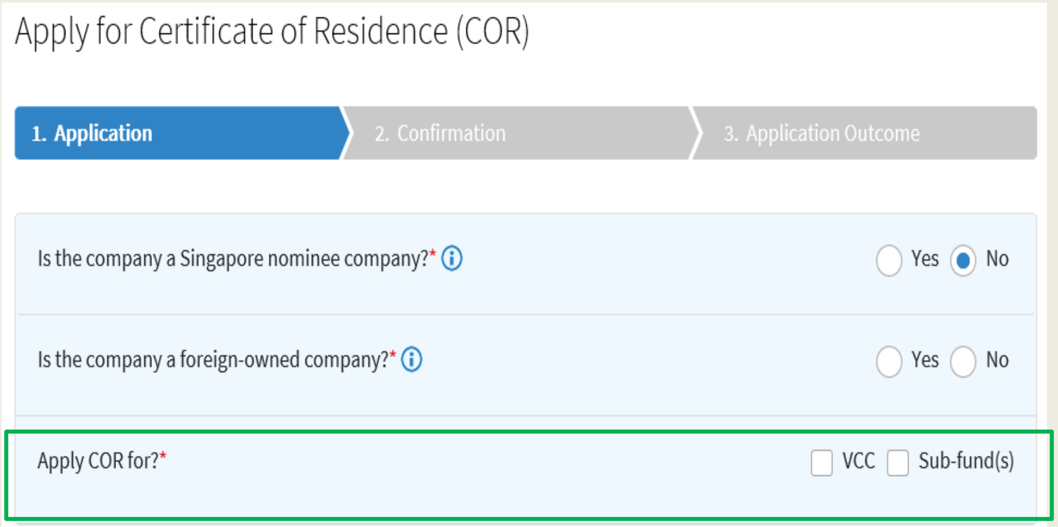
Foreign jurisdiction	AUSTRALIA
Calendar Year in which certificate is required	2021
Nature of income derived from foreign jurisdiction	Interest

SAVE AS PDF/ PRINT

Step	Action/ Note
	Application Outcome (Company)
	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.

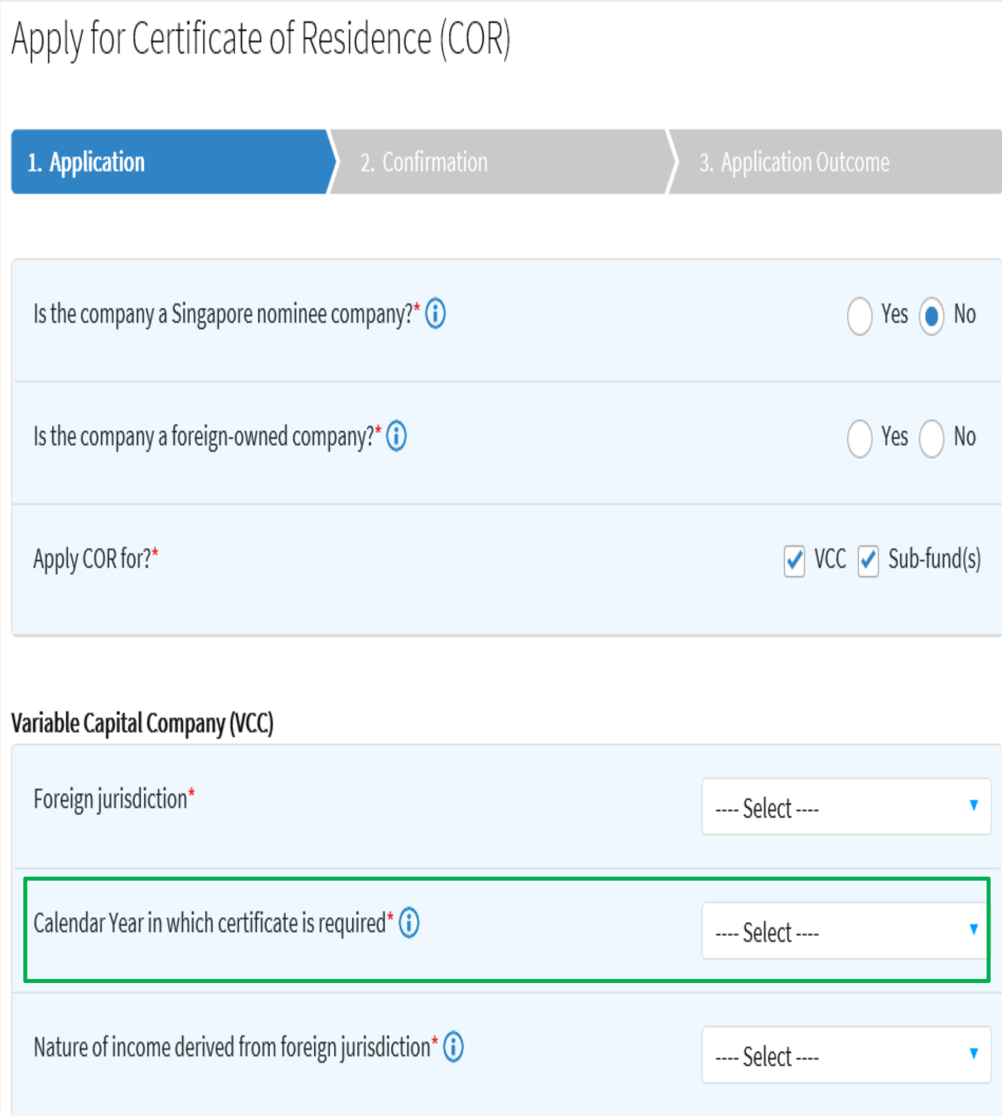
Certificate of Residence for VCC

User Guide (Company/ VCC): Certificate of Residence



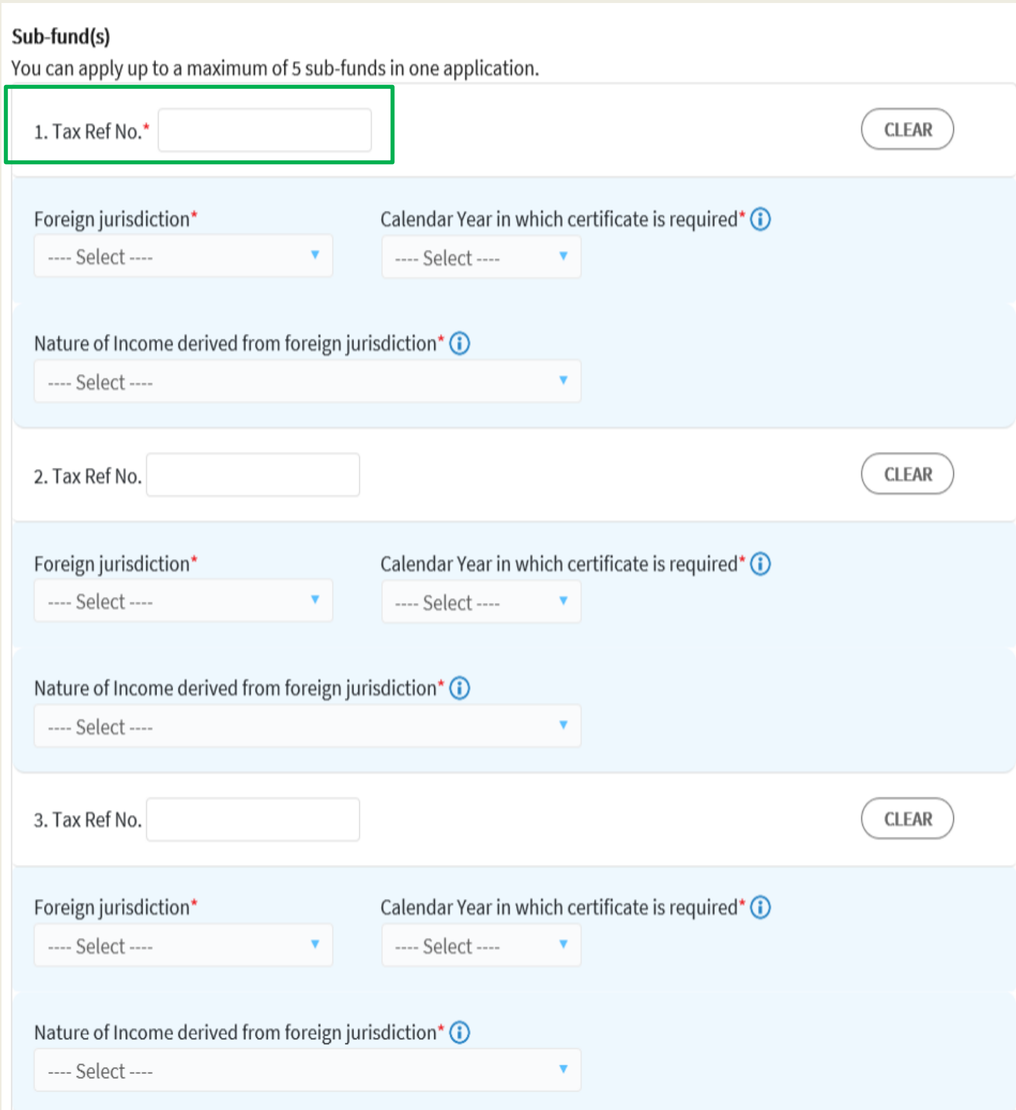
Step	Action/ Note
	Main Form (VCC) (continue to next page)
1	Enter the required information.
2	Apply COR for: <u>a. Non-umbrella VCC only</u> Click on ‘VCC’ to apply COR for VCC. <u>b. Umbrella VCC and Sub-funds</u> Click on ‘VCC’ and ‘Sub-fund(s)’ to apply COR for VCC and its sub-funds respectively.

User Guide (Company/ VCC): Certificate of Residence



Step	Action/ Note
	Main Form (VCC) (continue to next page)
	<u>Notes:</u> 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 ----

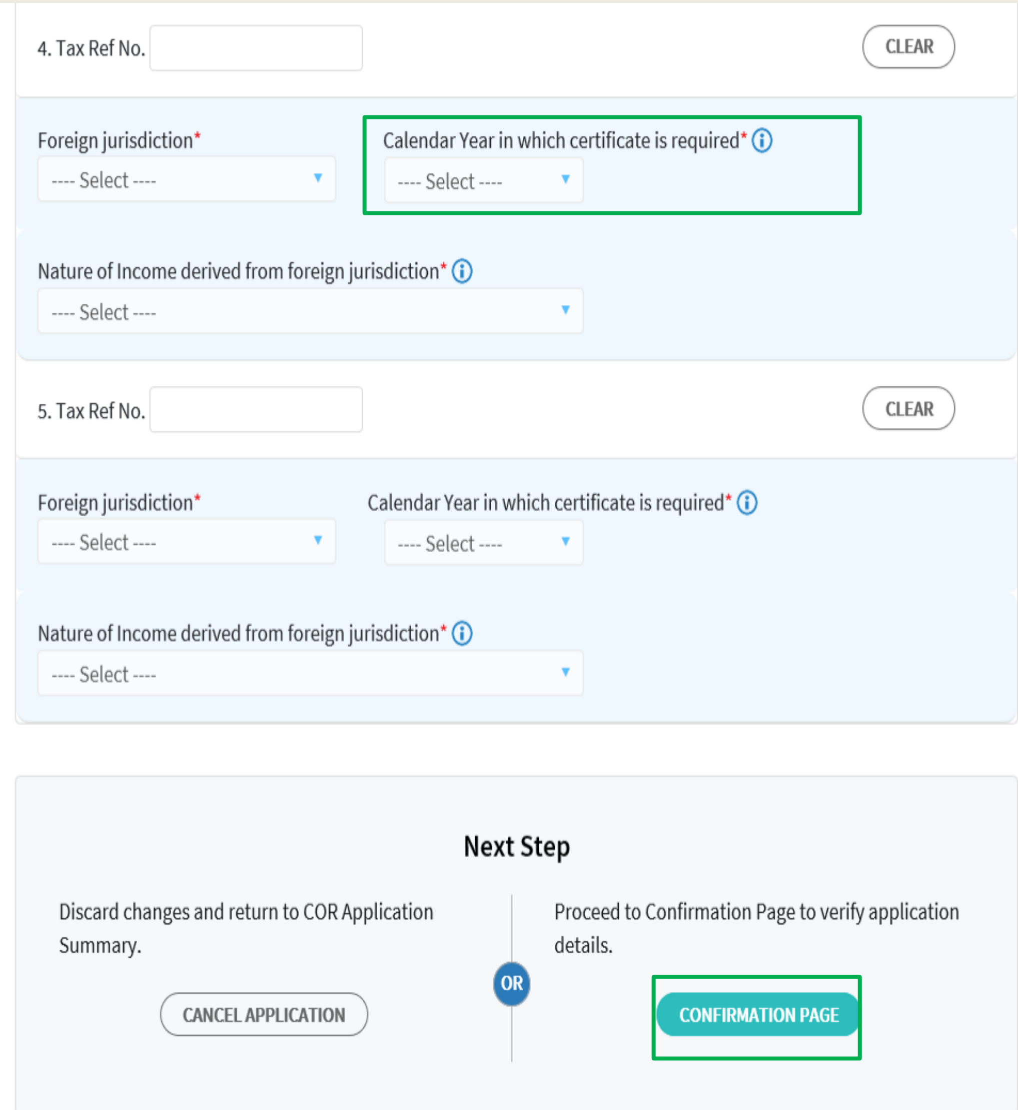
3. Tax Ref No. CLEAR

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



Step	Action/ Note
	Main Form (Sub-funds)
1	Click on **Confirmation Page.**
	<u>Notes:</u> 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.

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	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)

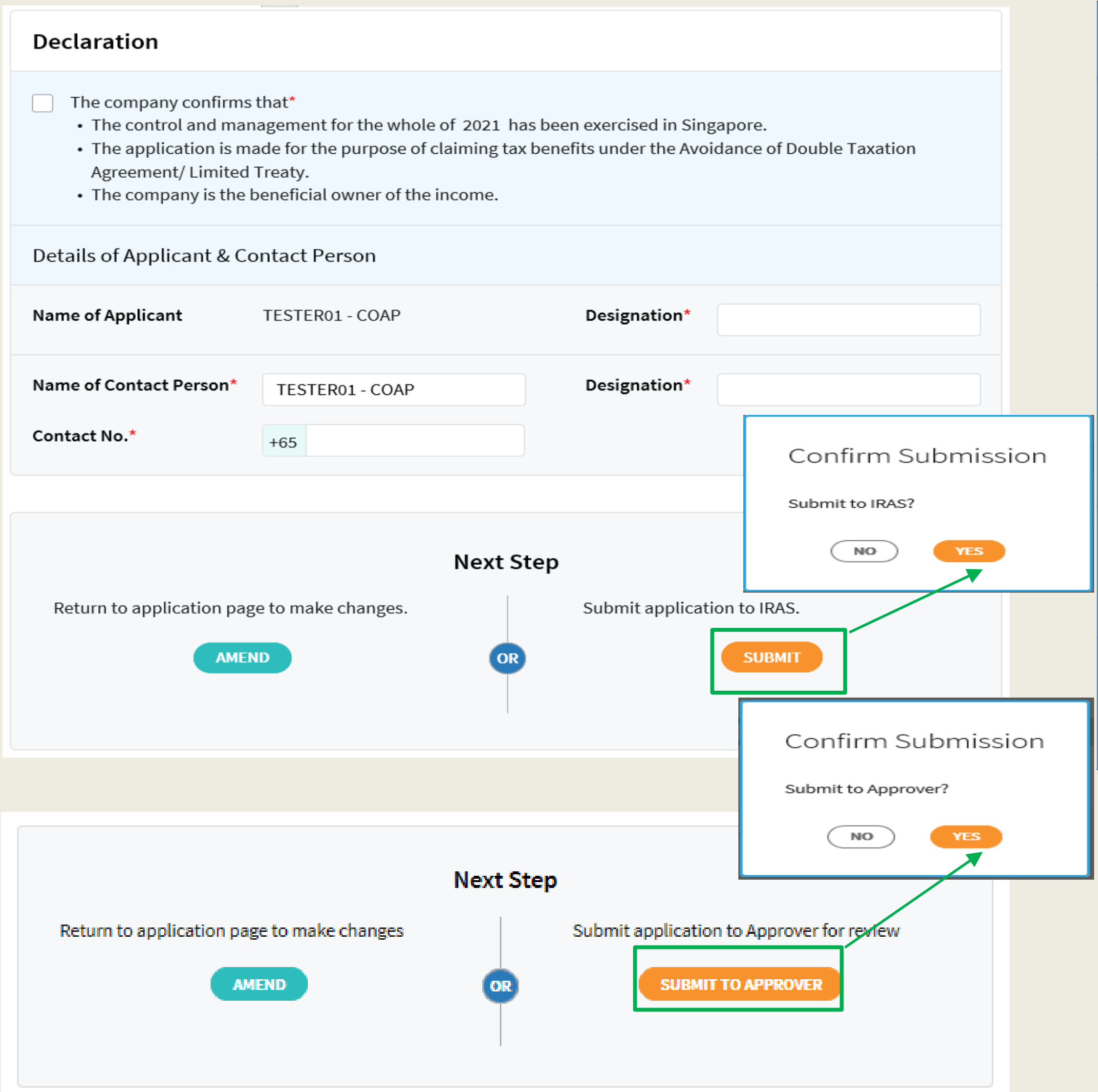
Foreign jurisdiction	AUSTRALIA
Calendar Year in which certificate is required	2021
Nature of income derived from foreign jurisdiction	Interest

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

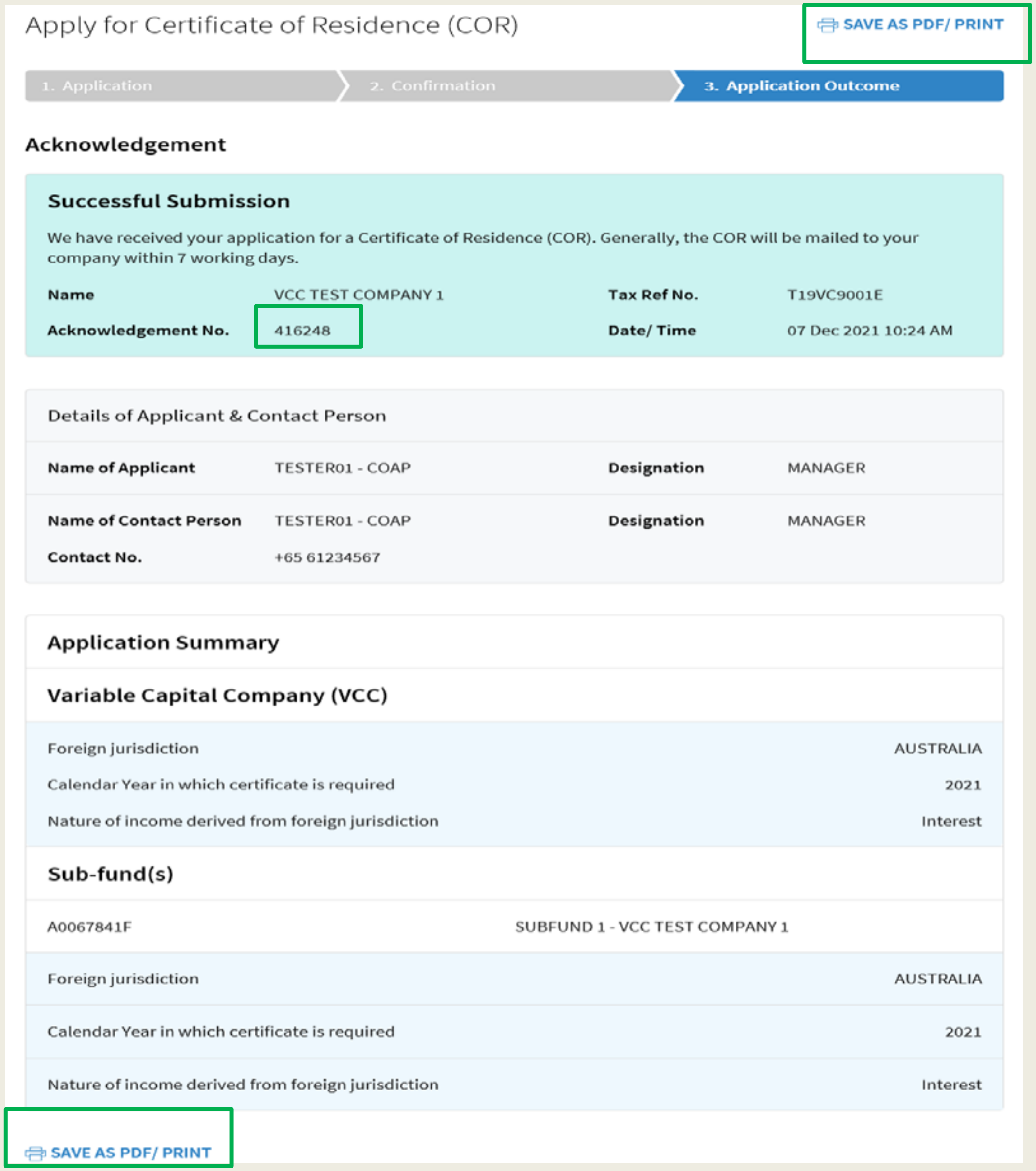
Step	Action/ Note
	Confirmation Page (VCC) (continue to next page)
1	Verify the information entered is correct.
	Note: You can click on **SAVE AS PDF/ PRINT** to print or save a copy of the Confirmation page.

User Guide (Company/ VCC): Certificate of Residence



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 (Company/ VCC): 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	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

SAVE AS PDF/ PRINT

Step	Action/ Note
	Application Outcome (VCC)
	<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.

Contact Information

For enquiries on this user guide, please call 1800 356 8622 or email at myTax Mail.

Published by
Inland Revenue Authority of Singapore

Published on 15 Dec 2021

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