

User Guide

View/Edit Trustee-Documented Trusts

Estimated submission time required is about 5 minutes. Please have the following information ready before using the e-Service:

1. Your Singpass
2. The Reporting SGFI's Singapore Tax Reference Number
3. TDT PDF Form (where applicable)

Contents

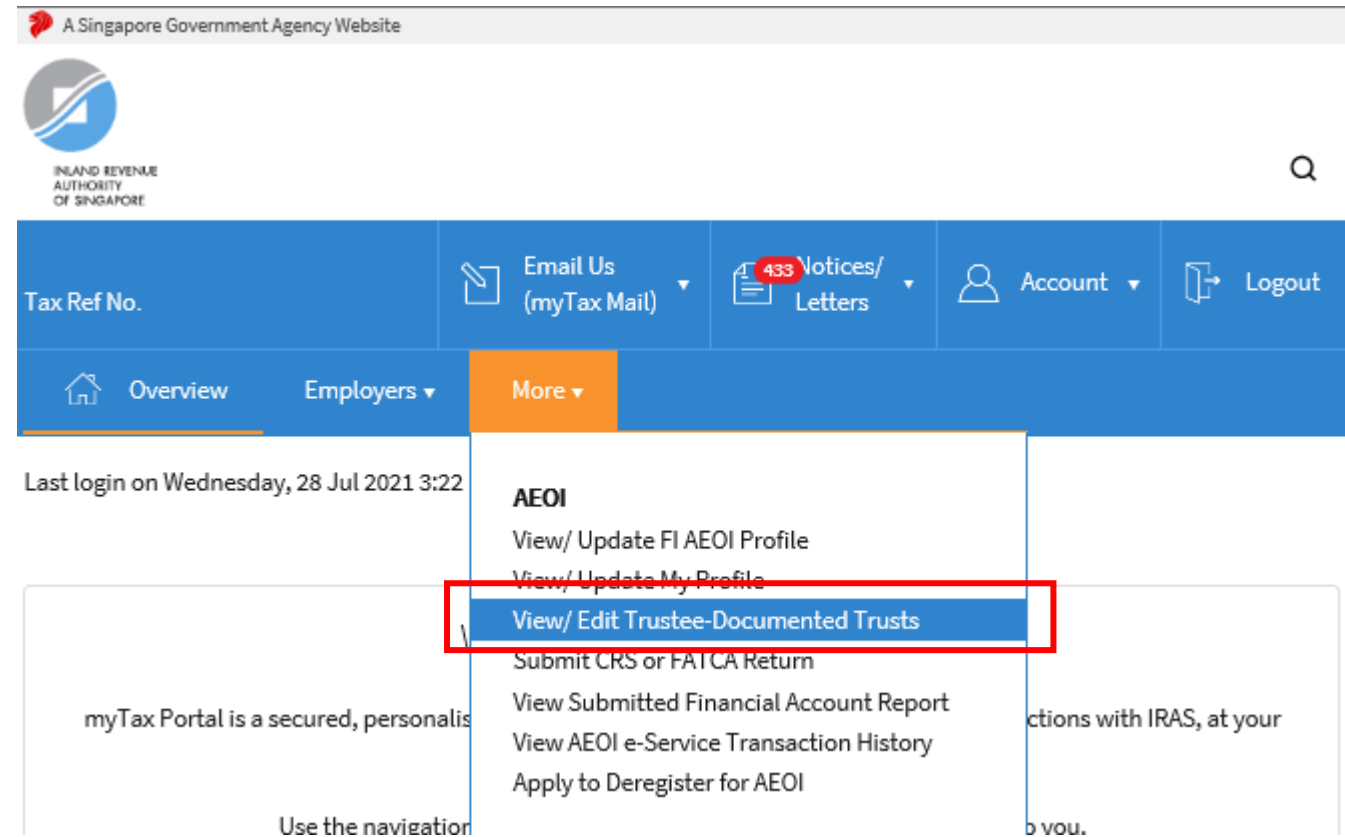
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2	To create Trustee-Documented Trusts	<u>Pg 7 -17</u>
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1.To view the list of Trustee-Documented Trusts

1. To view the list of Trustee-Documented Trusts

Step 1

- Log in via [myTax Portal](#) > Select More > AEOI > **View/Edit Trustee-Documented Trusts**



Step 2

At View/ Edit Trustee-Documented Trust landing page,

Applicable for tax agents only:

- Select the appropriate entity ID type (e.g. ASGD, ITR, UEN-Business, UEN-Local Co, UEN-Others) and enter your client's tax reference number
- Click **"Next"**



If you are not a Tax Agent, skip step 2 and proceed to step 3.

Client Selection
for View/ Edit Trustee-Documented Trust

Continue with

Client Tax Ref No. ⓘ

UEN-LOCAL CO ▼

NEXT

1. To view the list of Trustee-Documented Trusts

Step 3

To view the list of Trustee-Documented Trusts (TDTs) under the Financial Institution

- Under View By, select “**Active TDTs**” or “**All TDTs**”

View/ Edit Trustee-Documented Trusts

 [SAVE AS PDF/ PRINT](#)

This e-Service allows you to view and edit the records for trustee-documented trusts (TDTs).

Under CRS and FATCA, a TDT is a Non-Reporting Financial Institution where the trustee (which is a Reporting Financial Institution) reports all information with respect to the Reportable Accounts of the TDT. A trustee that agrees to undertake CRS and FATCA reporting on behalf of a TDT has to maintain the record of the TDT in the list below.

View by

☒ Active TDTs ☐ All TDTs

1 - 16 of 16 Record(s)

TDT Ref No.	Name of Trust	Effective Reporting Period (CRS)	Effective Reporting Period (FATCA)	Action
2100011178	MINT TRUST	2019 -	2019 -	EDIT
2100011176	COMO TRUST	2019 -	2019 -	EDIT
2000011151	TRUST DEF	2018 - 2019	2020 -	EDIT
2000011150	HAPPY TRUST	2020 -	2020 -	EDIT

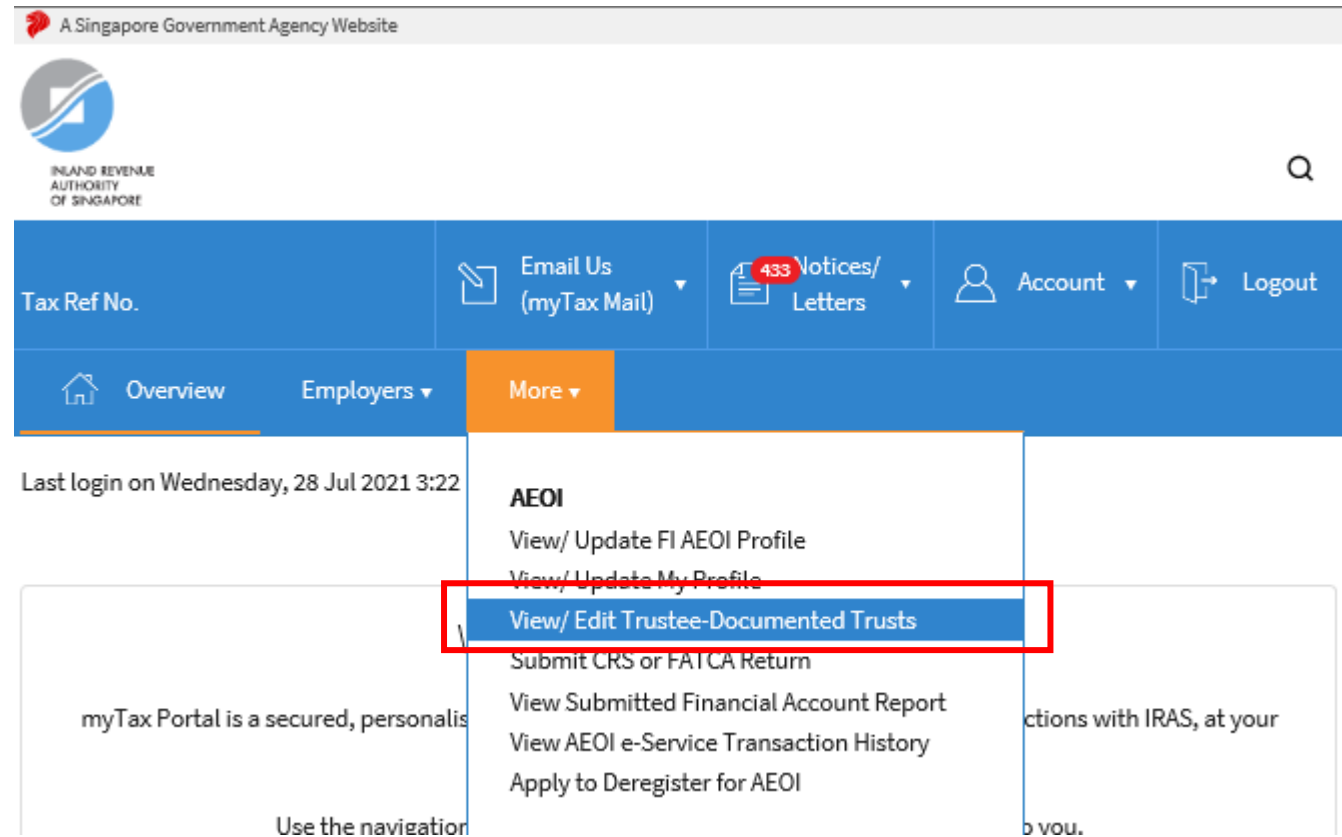
[UPLOAD LIST](#)

[ADD TDT](#)

2. To create Trustee-Documented Trusts

Step 1

- Log in via [myTax Portal](#) > Select More > AEOI > **View/Edit Trustee-Documented Trusts**



Step 2

At View/ Edit Trustee-Documented Trust landing page,

Applicable for tax agents only:

- Select the appropriate entity ID type (e.g. ASGD, ITR, UEN-Business, UEN-Local Co, UEN-Others) and enter your client's tax reference number
- Click **"Next"**



If you are not a Tax Agent, skip step 2 and proceed to step 3.

Client Selection
for View/ Edit Trustee-Documented Trust

Continue with

Client Tax Ref No. ⓘ

UEN-LOCAL CO ▼

NEXT

Step 3

- You can create TDTs via 2 methods:
 - Create an individual TDT record (Steps 4a – 4d); or
 - Create multiple TDT records using a PDF form (Steps 5a – 5d)



Processing

- For individual online updates to TDTs, all changes will be effected immediately
- For updating/creating of multiple TDT records using a PDF form, the request will take about 2 to 3 working days to process. Once the request is processed, IRAS will send an email to the RSGFI's POC and other authorised users (who are subscribers of the email alert) to inform them to log in to myTax Portal to view the processing results via the View AEOI Notices/Letters e-Service

View/ Edit Trustee-Documented Trusts

[SAVE AS PDF/ PRINT](#)

This e-Service allows you to view and edit the records for trustee-documented trusts (TDTs).

Under CRS and FATCA, a TDT is a Non-Reporting Financial Institution where the trustee (which is a Reporting Financial Institution) reports all information with respect to the Reportable Accounts of the TDT. A trustee that agrees to undertake CRS and FATCA reporting on behalf of a TDT has to maintain the record of the TDT in the list below.

View by

☒ Active TDTs ☐ All TDTs

1 - 16 of 16 Record(s)

TDT Ref No.	Name of Trust	Effective Reporting Period (CRS)	Effective Reporting Period (FATCA)	Action
2100011178	MINT TRUST	2019 -	2019 -	EDIT
2100011176	COMO TRUST	2019 -	2019 -	EDIT
2000011151	TRUST DEF	2018 - 2019	2020 -	EDIT
2000011150	HAPPY TRUST	2020 -	2020 -	EDIT

[UPLOAD LIST](#)
[ADD TDT](#)

2. To create Trustee-Documented Trusts

Step 4(a)

- To create an individual TDT record:
 - Under the selected TDT, click “**Edit**”



Specifically for **FATCA**, note that Trustee GIIN must be declared in the View/Update FI AEOI Profile e-Service before FIs can create TDTs for FATCA reporting



To create multiple TDT records, please proceed to **Step 5(a)**.

View/ Edit Trustee-Documented Trusts

[SAVE AS PDF/ PRINT](#)

This e-Service allows you to view and edit the records for trustee-documented trusts (TDTs).

Under CRS and FATCA, a TDT is a Non-Reporting Financial Institution where the trustee (which is a Reporting Financial Institution) reports all information with respect to the Reportable Accounts of the TDT. A trustee that agrees to undertake CRS and FATCA reporting on behalf of a TDT has to maintain the record of the TDT in the list below.

View by

☒ Active TDTs ☐ All TDTs

1 - 16 of 16 Record(s)

TDT Ref No.	Name of Trust	Effective Reporting Period (CRS)	Effective Reporting Period (FATCA)	Action
2100011178	MINT TRUST	2019 -	2019 -	EDIT
2100011176	COMO TRUST	2019 -	2019 -	EDIT
2000011151	TRUST DEF	2018 - 2019	2020 -	EDIT
2000011150	HAPPY TRUST	2020 -	2020 -	EDIT

[UPLOAD LIST](#)

[ADD TDT](#)

Step 4(b)

- Input the Name of TDT and its Singapore Tax Reference Number (if applicable)
- Enter the Effective Reporting Year for CRS and/or FATCA



The Effective Reporting Year is the first calendar year in which the TDT 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 TDT falls within the definition of a Reporting SGFI for CRS purposes in 2017, the Effective Reporting Year for CRS would be 2017.

- Click **“Save”**

Add Trustee-Documented Trust (TDT)

[SAVE AS PDF/ PRINT](#)

Details of TDT

Name of TDT *

Singapore Tax Ref No.

Select

Effective Reporting Period

CRS Effective Reporting Year

From

To

FATCA Effective Reporting Year ⓘ

From

To

CANCEL

SAVE

Step 4(c)

- Click on **“Yes”** If you wish to save your request or click on **“No”** to cancel

The screenshot shows a web form for creating a Trustee-Documented Trust (TDT). The form fields are as follows:

- Name of TDT:** MINT TRUST
- TDT Ref No.:** 2100011178
- Singapore Tax Ref No.:** A dropdown menu with 'Select' and a blue triangle icon.
- Effective Reporting Period:** A section for defining the reporting period.
- CRS Effective Reporting Year:** A section for defining the reporting year, with 'From' and 'To' fields.
- Reporting Year:** A field with a blue information icon.

A white 'Save' dialog box is overlaid on the form, asking 'Confirm save?' with two buttons: 'NO' (white with black text) and 'YES' (orange with white text).

- Upon successful submission of your request to add the TDT, you will be brought to the **Acknowledgement Page**.



For individual online updates to TDTs, all changes will be effected immediately, and a copy of the Acknowledgement Page will be saved in View AEOI Notices/Letters e-Service


View/ Edit Trustee-Documented Trust

 [SAVE AS PDF/ PRINT](#)

Acknowledgement

Successful Submission

Your request to add the Trustee-Documented Trust information has been submitted.

Name	XXX	Tax Ref No.	
Acknowledgement No.	412897	Date/ Time	28 Jul 2021 5:28 PM
Name of Trust	TRUST EFG		

2. To create Trustee-Documented Trusts

Step 5(a)

- To create multiple TDT records using a PDF form. The PDF form is available [here](#).
- Ensure that the PDF Form is completed and click **“Upload List”**



Specifically for **FATCA**, note that Trustee GIIN must be declared in the View/Update FI AEOI Profile e-Service before FIs can create TDTs for FATCA reporting

View/ Edit Trustee-Documented Trusts

[SAVE AS PDF/ PRINT](#)

This e-Service allows you to view and edit the records for trustee-documented trusts (TDTs).

Under CRS and FATCA, a TDT is a Non-Reporting Financial Institution where the trustee (which is a Reporting Financial Institution) reports all information with respect to the Reportable Accounts of the TDT. A trustee that agrees to undertake CRS and FATCA reporting on behalf of a TDT has to maintain the record of the TDT in the list below.

View by

☒ Active TDTs ☐ All TDTs

1 - 16 of 16 Record(s)

TDT Ref No.	Name of Trust	Effective Reporting Period (CRS)	Effective Reporting Period (FATCA)	Action
2100011178	MINT TRUST	2019 -	2019 -	EDIT
2100011176	COMO TRUST	2019 -	2019 -	EDIT
2000011151	TRUST DEF	2018 - 2019	2020 -	EDIT
2000011150	HAPPY TRUST	2020 -	2020 -	EDIT

[UPLOAD LIST](#)

[ADD TDT](#)

2. To create Trustee-Documented Trusts

Step 5(b)

- Upload the completed PDF Form (Max. File Size 2MB)
- Click **“Proceed”**

Upload List of Trustee-Documented Trusts

 [SAVE AS PDF/ PRINT](#)

This feature allows an FI to create or update multiple TDT records using a PDF Form. The PDF Form is available [here](#).

Required Document*

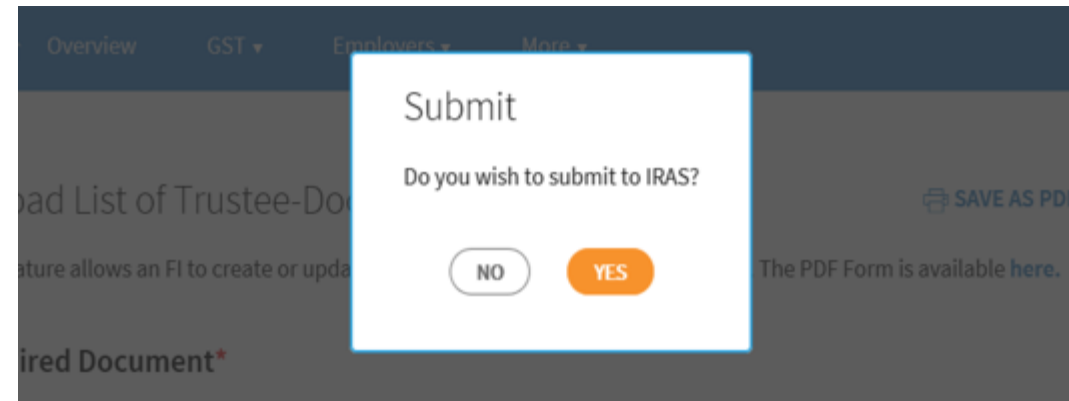
Type of Document	Details	Actions
List of TDTs		<div>SELECT FILE</div> <div>File Type Allowed pdf Maximum File Size 2 MB</div>

BACK

PROCEED

Step 5(c)

- Click on **“Yes”** if you wish to submit the PDF form or click on **“No”** to cancel



- Upon successful submission of your PDF form, you will be brought to the **Acknowledgement Page**.



It will take about 2 to 3 working days for the request to be processed. Once the request is processed, IRAS will send an email to the RSGFI's POC and other authorised users (who are subscribers of the email alert) to inform the person to log in to myTax Portal to view the processing results via View AEOI Notices/Letters e-Service.

View/ Edit Trustee-Documented Trust

Acknowledgement

Successful Submission

Your request to add/ edit the Trustee-Documented Trusts information has been submitted.

Name	XXX	Tax Ref No.	
Acknowledgement No.	412070	Date/ Time	16-Jun-2021 10:46 AM

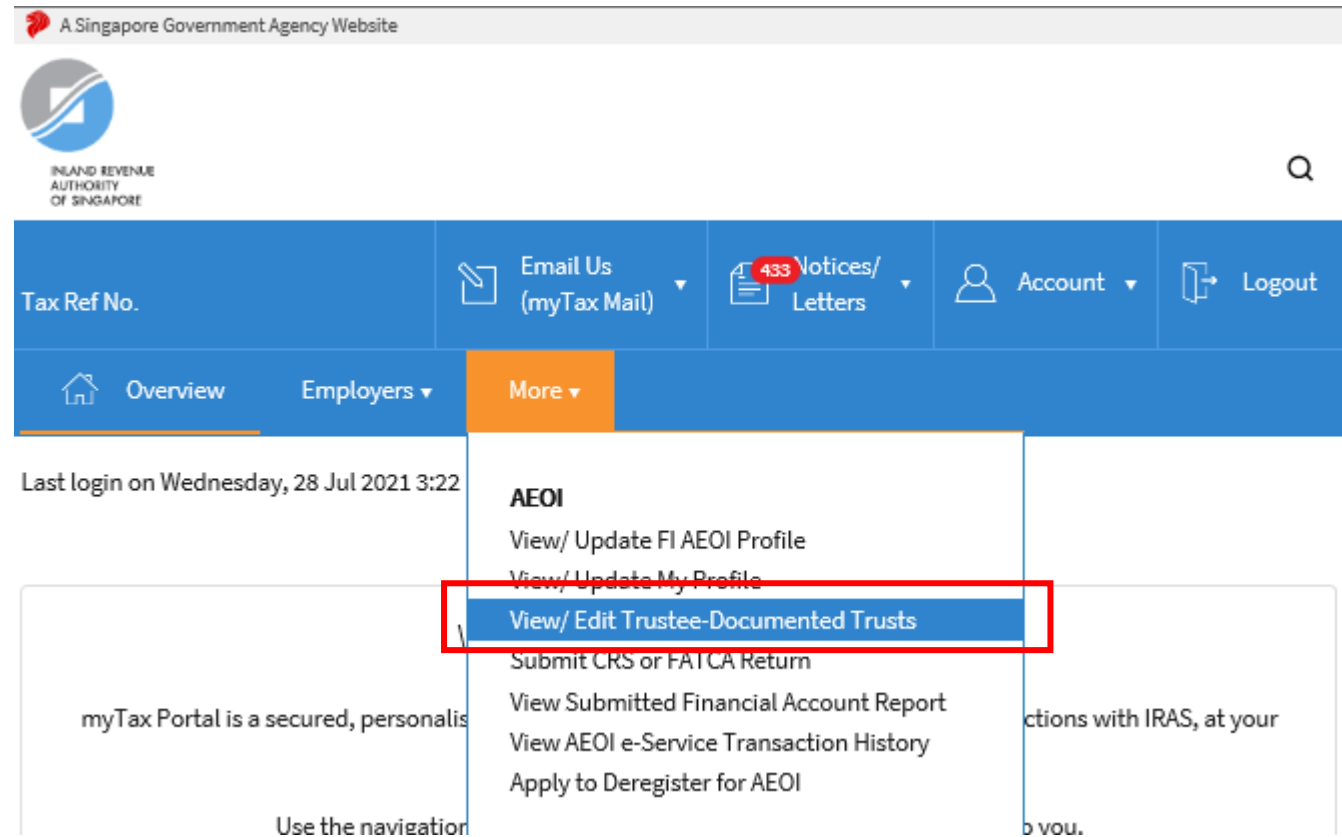
Submitted Document

Type of Document	File Name
List of TDTs	TDT_Update_Form_v1.0.pdf

3. To edit/ terminate Trustee-Documented Trusts

Step 1

- Log in via [myTax Portal](#) > Select More > AEOI > **View/Edit Trustee-Documented Trusts**



Step 2

At View/ Edit Trustee-Documented Trust landing page,

Applicable for tax agents only:

- Select the appropriate entity ID type (e.g. ASGD, ITR, UEN-Business, UEN-Local Co, UEN-Others) and enter your client's tax reference number
- Click **"Next"**



If you are not a Tax Agent, skip step 2 and proceed to step 3.

Client Selection
for View/ Edit Trustee-Documented Trust

Continue with

Client Tax Ref No. ⓘ

UEN-LOCAL CO ▼

NEXT

3. To edit/ terminate Trustee-Documented Trusts

Step 3

- You can edit/ terminate TDTs via 2 methods:
 - a) Edit/ terminate individual TDT record (Steps 4a – 4d); or
 - b) Edit/ terminate multiple TDT records using a PDF form (Steps 5a – 5d)



Processing

- For individual online updates to TDTs, all changes will be effected immediately
- For updating/creating of multiple TDT records using a PDF form, the request will take about 2 to 3 working days to process. Once the request is processed, IRAS will send an email to the RSGFI's POC and other authorised users (who are subscribers of the email alert) to inform them to log in to myTax Portal to view the processing results via the View AEOI Notices/Letters e-Service

View/ Edit Trustee-Documented Trusts

[SAVE AS PDF/ PRINT](#)

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Under CRS and FATCA, a TDT is a Non-Reporting Financial Institution where the trustee (which is a Reporting Financial Institution) reports all information with respect to the Reportable Accounts of the TDT. A trustee that agrees to undertake CRS and FATCA reporting on behalf of a TDT has to maintain the record of the TDT in the list below.

View by

☒ Active TDTs ☐ All TDTs

1 - 16 of 16 Record(s)

TDT Ref No.	Name of Trust	Effective Reporting Period (CRS)	Effective Reporting Period (FATCA)	Action
2100011178	MINT TRUST	2019 -	2019 -	EDIT
2100011176	COMO TRUST	2019 -	2019 -	EDIT
2000011151	TRUST DEF	2018 - 2019	2020 -	EDIT
2000011150	HAPPY TRUST	2020 -	2020 -	EDIT

[UPLOAD LIST](#)

[ADD TDT](#)

3. To edit/ terminate Trustee-Documented Trusts

Step 4(a)

- To edit/terminate individual TDT record:
 - Under the selected TDT, click “**Edit**”



To edit/ terminate multiple TDT records, please proceed to **Step 5(a)**.

View/ Edit Trustee-Documented Trusts

[SAVE AS PDF/ PRINT](#)

This e-Service allows you to view and edit the records for trustee-documented trusts (TDTs).

Under CRS and FATCA, a TDT is a Non-Reporting Financial Institution where the trustee (which is a Reporting Financial Institution) reports all information with respect to the Reportable Accounts of the TDT. A trustee that agrees to undertake CRS and FATCA reporting on behalf of a TDT has to maintain the record of the TDT in the list below.

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☒ Active TDTs ☐ All TDTs

1 - 16 of 16 Record(s)

TDT Ref No.	Name of Trust	Effective Reporting Period (CRS)	Effective Reporting Period (FATCA)	Action
2100011178	MINT TRUST	2019 -	2019 -	EDIT
2100011176	COMO TRUST	2019 -	2019 -	EDIT
2000011151	TRUST DEF	2018 - 2019	2020 -	EDIT
2000011150	HAPPY TRUST	2020 -	2020 -	EDIT

[UPLOAD LIST](#)

[ADD TDT](#)

Step 4(b)

- Input the last Effective Reporting Year for CRS and/or FATCA respectively
- Click **“Save”**

Edit Trustee-Documented Trust (TDT)

[SAVE AS PDF/ PRINT](#)

Details of TDT

Name of TDT

MINT TRUST

TDT Ref No.

2100011178

Singapore Tax Ref No.

Select

Effective Reporting Period

CRS Effective Reporting Year

From

2019

To

YYYY

FATCA Effective Reporting Year ⓘ

From

2019

To

YYYY

CANCEL

SAVE

Step 4(c)

- Click on **“Yes”** If you wish to save your edits or click on **“No”** to undo the edits

Name of TDT

MINT TRUST

TDT Ref No.

2100011178

Singapore Tax Ref No.

Select

Effective Reporting Period

CRS Effective Reporting Year

From

2019

To

YYYY

Save

Confirm save?

NO

YES

Reporting Year ⓘ

To

2020

- Upon successful submission of your request to terminate the TDT, you will be brought to the **Acknowledgement Page**.



For individual online updates to TDTs, all changes will be effected immediately, and a copy of the Acknowledgement Page will be saved in View AEOI Notices/Letters e-Service.

View/ Edit Trustee-Documented Trust

 [SAVE AS PDF/ PRINT](#)

Acknowledgement

Successful Submission

Your request to edit the Trustee-Documented Trust information has been submitted.

Name XXX

Tax Ref No. :

Acknowledgement No. 412894

Date/ Time 28 Jul 2021 3:56 PM

Name of Trust MINT TRUST

3. To edit/ terminate Trustee-Documented Trusts

Step 5(a)

- To edit/ terminate multiple TDT records using a PDF form. The PDF form is available [here](#).
- Ensure that the PDF Form is completed and click **“Upload List”**

View/ Edit Trustee-Documented Trusts

 [SAVE AS PDF/ PRINT](#)

This e-Service allows you to view and edit the records for trustee-documented trusts (TDTs).

Under CRS and FATCA, a TDT is a Non-Reporting Financial Institution where the trustee (which is a Reporting Financial Institution) reports all information with respect to the Reportable Accounts of the TDT. A trustee that agrees to undertake CRS and FATCA reporting on behalf of a TDT has to maintain the record of the TDT in the list below.

View by

☒ Active TDTs ☐ All TDTs

1 - 16 of 16 Record(s)

TDT Ref No.	Name of Trust	Effective Reporting Period (CRS)	Effective Reporting Period (FATCA)	Action
2100011178	MINT TRUST	2019 -	2019 -	EDIT
2100011176	COMO TRUST	2019 -	2019 -	EDIT
2000011151	TRUST DEF	2018 - 2019	2020 -	EDIT
2000011150	HAPPY TRUST	2020 -	2020 -	EDIT

[UPLOAD LIST](#)

[ADD TDT](#)

3. To edit/ terminate Trustee-Documented Trusts

Step 5(b)

- Upload the completed PDF Form (Max. File Size 2MB)
- Click **“Proceed”**

Upload List of Trustee-Documented Trusts

 [SAVE AS PDF/ PRINT](#)

This feature allows an FI to create or update multiple TDT records using a PDF Form. The PDF Form is available [here](#).

Required Document*

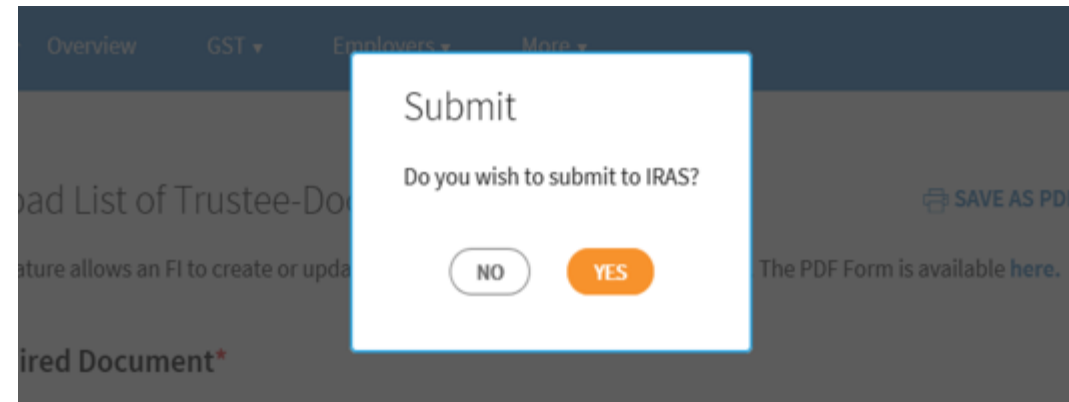
Type of Document	Details	Actions
List of TDTs		<div>SELECT FILE</div> <div>File Type Allowed pdf Maximum File Size 2 MB</div>

BACK

PROCEED

Step 5(c)

- Click on **“Yes”** if you wish to submit the PDF form or click on **“No”** to cancel



- Upon successful submission of your PDF form, you will be brought to the **Acknowledgement Page**.



It will take about 2 to 3 working days for the request to be processed. Once the request is processed, IRAS will send an email to the RSGFI's POC and other authorised users (who are subscribers of the email alert) to inform them to log in to myTax Portal to view the processing results via View AEOI Notices/Letters e-Service.

View/ Edit Trustee-Documented Trust

Acknowledgement

Successful Submission

Your request to add/ edit the Trustee-Documented Trusts information has been submitted.

Name	XXX	Tax Ref No.	
Acknowledgement No.	412070	Date/ Time	16-Jun-2021 10:46 AM

Submitted Document

Type of Document	File Name
List of TDTs	TDT_Update_Form_v1.0.pdf

Published by
Inland Revenue Authority of Singapore

Published on 4 Jan 2022

The information provided is intended for better general understanding and is not intended to comprehensively address all possible issues that may arise. The contents are correct as at 4 Jan 2022 and are provided on an “as is” basis without warranties of any kind. IRAS shall not be liable for any damages, expenses, costs or loss of any kind however caused as a result of, or in connection with your use of this user guide.

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