

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)



S/N	Description	Page Number
1	To view the list of Trustee-Documented Trusts	<u>Pg 3 - 6</u>
2	To create Trustee-Documented Trusts	<u>Pg 7 -17</u>
3	To edit/ terminate Trustee-Documented Trusts	<u>Pg 18 - 27</u>

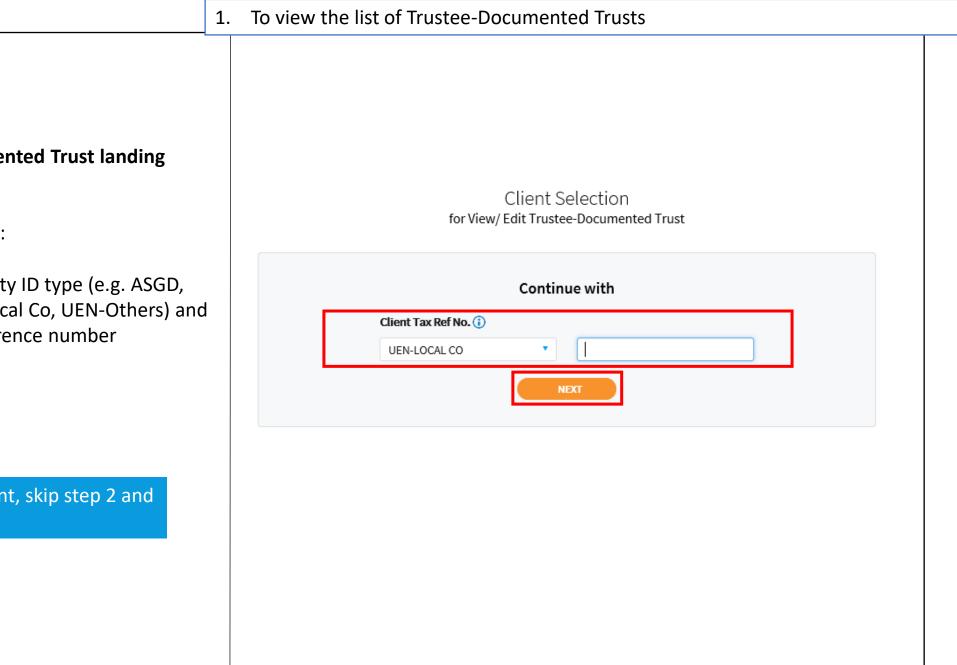
1.To view the list of Trustee-Documented Trusts

1. To view the list of Trustee-Documented Trusts

<u>Step 1</u>

 Log in via <u>myTax Portal</u> > Select More > AEOI > View/Edit Trustee-Documented Trusts

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	View/ Update FI AE View/ Update My F	Profile -Documented Trusts			
Last login on Wednesday, 28 Jul 2021 3:22	View/ Update FI AB View/ Update My F View/ Edit Trustee Submit CRS or FAT	Profile -Documented Trusts	rt	ctions with I	RAS, at your
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ast login on Wednesday, 28 Jul 2021 3:22.	View/ Update FI AB View/ Update My F View/ Edit Trustee Submit CRS or FAT View Submitted Fi	Profile -Documented Trusts CA Return nancial Account Repo ce Transaction History	K	ctions with If	RAS, at your



<u>Step 2</u>

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.

View by

<u>Step 3</u>

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.

Active IDIs 1 - 16 of 16 Recor					
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		

<u>Step 1</u>

 Log in via <u>myTax Portal</u> > Select More > AEOI > View/Edit Trustee-Documented Trusts

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INLAND REVENUE AUTHORITY OF SINGAPORE		Q
Tax Ref No.	Email Us (myTax Mail)	Account 🔻 📑 Logout
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Last login on Wednesday, 28 Jul 2021 3:22	AEUI	
	View/ Update FI AEOI Profile	
	View/ Update My Profile	
	View/ Edit Trustee-Documented Trusts	
	Submit CRS or FATCA Return	
myTax Portal is a secured, personal	View Submitted Financial Account Report	ctions with IRAS, at your
····,· -··· -····· -····, -····	View AEOI e-Service Transaction History	
	Apply to Deregister for AEOI	
Use the navigatio	r	o vou.

<u>Step 2</u>

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	
	9

<u>Step 3</u>

- You can create TDTs via 2 methods:
- a) Create an <u>individual</u> TDT record (Steps 4a 4d); or
- b) Create <u>multiple</u> 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

2. To create Trustee-Documented Trusts

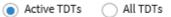
View/ Edit Trustee-Documented Trusts

🖶 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



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					

<u>Step 4(a)</u>

• To create an individual TDT record:

 \circ Under the selected TDT, click "Edit"

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

To create <u>multiple</u> 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

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 LI	ST ADD TDT		

<u>Step 4(b)</u>

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

2

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"**

•	To create Trustee-Documented Trusts				
	Add Trustee-Documen	r SAVE AS PDF/ PRINT			
	Details of TDT				
	Name of TDT *		Singapore Tax Ref No. Select		
-	Effective Reporting Period CRS Effective Reporting Year		FATCA Effective Reporting Ye	var 🕕	
	From YYYY To	YYYY	From YYYY	To	YYYY
		(CANCEL		

<u>Step 4(c)</u>

 Click on "Yes" If you wish to save your request or click on "No" to cancel

Name of TDT	TDT Ref No.	
MINT TRUST	2100011178	
Singapore Tax Ref No.		
Select 🔹	Save	
Effective Reporting Period	Confirm save?	
		Describer Very
CRS Effective Reporting Year		
From 2019 To	XXXX	To 2020
CRS Effective Reporting Year From 2019 To		Reporting Year (1) To 2020

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.	:
Acknowledgeme No.	nt412897	Date/ Time	28 Jul 2021 5:28 PM
Name of Trust	TRUST EFG		

<u>Step 5(a)</u>

- To create <u>multiple</u> TDT records using a PDF form. The PDF form is available <u>here</u>.
- Ensure that the PDF Form is completed and click "Upload List"

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

2. To create Trustee-Documented Trusts

View/ Edit Trustee-Documented Trusts

I 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

TDT Ref No.	Name of Trust	Effective Reporting Period (CRS)	g 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 TO	Τ	

	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 CAVE 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 Details Actions List of SELECT FILE File Type Allowed pdf TOTs File Type Allowed pdf Maximum File Size 2 MB EACK		
 Step 5(c) Click on "Yes" if you wish to submit the PDF form or click on "No" to cancel 	Overview GST * Environment * Submit Do you wish to submit to IRAS? SAVE AS PDI Save as PDI The PDF Form is available here. ired Document*		

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

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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.

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Acknowledgement

Successful Submission				
Your request to add/ edit	the Trustee-Documented Trusts	s information has t	been submitted.	
Name	X00X	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

3. To edit/ terminate Trustee-Documented Trusts

<u>Step 1</u>

 Log in via <u>myTax Portal</u> > Select More > AEOI > View/Edit Trustee-Documented Trusts

A Singapore Government Agency Website		
INAND REVENUE AUTHORITY OF SINGAPORE		Q
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Ln. Overview Employers ▼	More 🗸	
Last login on Wednesday, 28 Jul 2021 3:2	22 AEOI View/ Update FI AEOI Profile	
	View/ Edit Trustee-Documented Trusts Submit CRS or FATCA Return View Submitted Financial Account Report	
myTax Portal is a secured, persona	Alis View AEOI e-Service Transaction History Apply to Deregister for AEOI	ctions with IRAS, at your
Use the navigat	ior	o vou.

<u>Step 2</u>

At View/ Edit Trustee-Documented Trust landing page,

Applicable for tax agents only:

- Select the appropriate entity ID type (e.g. ASGD, ٠ ITR, UEN-Business, UEN-Local Co, UEN-Others) and enter your client's tax reference number
- Click "Next" ٠

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	
	20

<u>Step 3</u>

- You can edit/ terminate TDTs via 2 methods:
- a) Edit/ terminate <u>individual</u> TDT record (Steps 4a – 4d); or
- b) Edit/ terminate <u>multiple</u> 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

3. To edit/terminate Trustee-Documented Trusts

View/ Edit Trustee-Documented Trusts

🖶 SAVE AS PDF/ PRINT

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View by



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 L	IST ADD TDT		

<u>Step 4(a)</u>

- To edit/terminate individual TDT record:
 - Under the selected TDT, click "Edit"

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

View/ Edit Trustee-Documented Trusts

Image: SAVE AS PDF/ PRINT

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

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View by

Active TDTs
 All TDTs

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	ADD TDT		

 Step 4(b) Input the last Effective Reporting Year for CRS and/or FATCA respectively Click "Save" 	Edit Trustee-Documented Trust (TDT) Details of TDT Name of TDT TDT Ref No. MINT TRUST Singapore Tax Ref No.
	Effective Reporting Period
	CRS Effective Reporting Year FATCA Effective Reporting Year (i) From 2019 To YYYY From 2019 To YYYY
	CANCEL
 Step 4(c) Click on "Yes" If you wish to save your edits or click on "No" to undo the edits 	Name of TDT TDT Ref No. MINT TRUST 2100011178 Singapore Tax Ref No. Save Select Save Effective Reporting Period Confirm save? CRS Effective Reporting Year No From 2019 To YYYY
	23

3. To edit/ terminate Trustee-Documented Trusts

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

1

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.

/iew/ Edit Trustee	e-Document	ed Trust		r SAVE AS PDF/ PRINT
Acknowledgement				
Successful Submise Your request to edit the Tr		d Trust information has been su	ıbmitted.	
Name	XXX	Tax Ref No.	:	
Acknowledgement No.	412894	Date/ Time	28 Jul 2021 3:56 PM	
Name of Trust	MINT TRUST			

<u>Step 5(a)</u>

- To edit/ terminate <u>multiple</u> TDT records using a PDF form. The PDF form is available <u>here</u>.
- Ensure that the PDF Form is completed and click "Upload List"

View/ Edit Trustee-Documented Trusts

BAVE 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

2100011178MINT TRUST2019-2019-EDIT2100011176COMO TRUST2019-2019-EDIT2000011150HAPPY TRUST2020-2020-EDITUPLOAD LISTADD TDT	TDT Ref No.	Name of Trust	Effective Reporting Period (CRS)	Effective Reporting Period (FATCA)	Action
2000011151 TRUST DEF 2018 - 2019 2020 - EDIT 2000011150 HAPPY TRUST 2020 - 2020 - EDIT	2100011178	MINT TRUST	2019 -	2019 -	EDIT
2000011150 HAPPY TRUST 2020 - 2020 - EDIT	2100011176	COMO TRUST	2019 -	2019 -	EDIT
	2000011151	TRUST DEF	2018 - 2019	2020 -	EDIT
UPLOAD LIST ADD TDT	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 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 Details Actions List of TDTs ELECT FILE File Type Allowed pdf Maximum File Size 2 MB BACK PROCEED			
Step 5(c) - Click on "Yes" if you wish to submit the PDF form or click on "No" to cancel	Overview GST * Employers * More * Submit Submit Submit to IRAS? Do you wish to submit to IRAS? SAVE AS PDF ature allows an FI to create or upda NO YES ired Document* Image: Save and			

 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

To edit/ terminate Trustee-Documented Trusts

Acknowledgement

List of TDTs

3.

Successful Submission

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

Name	XXXX	Tax Ref No.	
Acknowledgement No.	412070	Date/ Time	16-Jun-2021 10:46 AM
ubmitted Documer	nt		
Type of Document		File Name	

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.

While every effort has been made to ensure that the above information is consistent with existing policies and practice, should there be any changes, IRAS reserves the right to vary its position accordingly.

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