

Your Reference : 5-5/732-2023
Our Reference : Armenia/COR
Date : 27 Feb 2023



INLAND REVENUE
AUTHORITY
OF SINGAPORE

Tel : +65 6351 2677
CHUA_Jia_Ying@iras.gov.sg

Mr Ashot Muradyan
Deputy Chairman
State Revenue Committee of the Republic of Armenia
3, 7 M. Khorenatsi St., Yerevan 0015

By Email & Post

Dear Sir

Singapore's Certificate of Residence ("COR") template

1. Thank you for your letter of 11 January 2023.
2. We note that you have requested a copy of Singapore's COR template or details included in Singapore's CORs. We would like to inform you that CORs are issued by the Inland Revenue Authority of Singapore ("IRAS") and would generally indicate the specific Avoidance of Double Taxation Agreement ("DTA") under which the Taxpayer is seeking to claim treaty benefits. The COR will be issued on IRAS' letterhead, and will contain the name, address, and tax reference number of the Taxpayer. The tax reference number will follow the Unique Entity Number ("UEN") which can be verified at www.uen.gov.sg. A document identification number can be found at the bottom right of the COR. The COR will be digitally signed by an authorised personnel who is on the list of Singapore competent authorities¹.
3. For your additional information, applications for COR are to be made to IRAS online via FormSG for individual taxpayers, and myTax Portal for corporate taxpayers. Both platforms are secured and are only accessible by registered taxpayers. CORs for individual taxpayers will be mailed to them directly, while CORs for corporate taxpayers are issued in digital copies via myTax Portal (which is an online portal accessible by registered taxpayers with password), unless taxpayers specifically request to receive paper copies. More information can be found on IRAS' website¹.
4. We enclose a sample copy of the COR that IRAS issues to individual and corporate taxpayers for your internal reference. However, we seek your office's assistance to ensure that these documents are not made available to the public (e.g. publication on your website), to maintain the confidentiality of our CORs. Please note that it is possible for the contents in an actual COR to vary from the attached samples (due to customisation for specific cases, etc.).

¹ For individual taxpayers, the pathway is as follows: www.iras.gov.sg > Taxes > Individual Income Tax > Tax residency and tax rates > Applying for Certificate of Residence

For corporate taxpayers, the pathway is as follows: www.iras.gov.sg > Digital Services > Companies / Tax Agents > Apply for Certificate of Residence

5. We would also appreciate if your office could similarly share sample copies of Armenia's CORs for our internal reference.
6. If you have any questions, please feel free to contact me or my colleagues, Ms Audrey Tan (e-mail address: Audrey_TAN@iras.gov.sg) or Ms Chew Wee Ling (e-mail address: CHEW_wee_ling@iras.gov.sg).
7. The information in this letter is disclosed under the provisions of the Singapore-Armenia DTA, which govern its use and disclosure.

Yours sincerely

A handwritten signature in black ink, appearing to be 'Chua Jia Ying', with a stylized flourish at the end.

Ms Chua Jia Ying
Tax Director (International Tax and Relations – Policy Branch)
Inland Revenue Authority of Singapore
Competent Authority, Singapore

Enclosures

Sample COR - Individual

Tax Reference No:
Date:



INLAND REVENUE
AUTHORITY
OF SINGAPORE

[NAME OF TAXPAYER]
[ADDRESS OF TAXPAYER]



Dear Madam

CERTIFICATE OF RESIDENCE

Based on the information provided in your request dated [Date], it is confirmed that you were a resident in Singapore for Income Tax purposes for the calendar year [YYYY].

Yours faithfully

<SIGNATURE>

DEANNA CHOO LAY YEN (MS)
DIRECTOR (EMPLOYEE BRANCH)
INDIVIDUAL INCOME TAX DIVISION
for COMPTROLLER OF INCOME TAX

Sample COR - Corporate

Tax Reference Number :
Date :



INLAND REVENUE
AUTHORITY
OF SINGAPORE

[NAME OF TAXPAYER]
[ADDRESS OF TAXPAYER]



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**CERTIFICATE OF RESIDENCE FOR THE PURPOSE OF THE
SINGAPORE. [JURISDICTION] DTA**

Dear Sir/Madam

In response to your request dated [Date] , it is confirmed that you are resident in Singapore for income tax purposes for the calendar year [YYYY].

Yours faithfully

<SIGNATURE>

CHOW WAI YEE (MS)
ASSISTANT COMMISSIONER
CORPORATE TAX DIVISION
for COMPTROLLER OF INCOME TAX