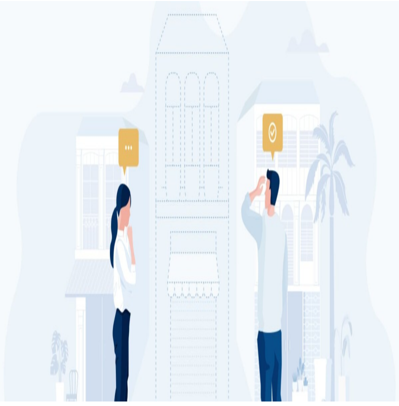

Singapore Company Tax Residency: Test Control and Management

Description

A company is generally Singapore tax resident for a Year of Assessment when control and management was exercised in Singapore in the preceding calendar year.

Incorporation alone does not establish residency.

Map calendar year to YA

Residency for a YA generally turns on control and management in the preceding calendar year. Put both periods in the file heading to avoid applying for the wrong year. (IRAS company tax residency guide)

IRAS looks at policy and strategy, not merely routine bookkeeping or a registered address. Minutes should identify substantive decisions and authorised directors.

Situation	What changes
Strategic decisions were made in Singapore	Build dated evidence of who decided what and where
Board met only virtually	Apply the published physical-presence conditions and retain attendance evidence
Company is foreign-owned and passive	Expect closer scrutiny of local commercial reasons and decision-making
A foreign payer requests treaty proof	Check the relevant DTA and apply for the correct calendar-year COR

Related: check the separate payer-side withholding rules

Record physical presence

For a virtual meeting, IRAS generally looks for at least half of strategic decision-making directors, or the chair, to be physically in Singapore. Retain attendance location and authority, not only a video-call log. (IRAS corporate COR application guide)

A Singapore UEN, resident company secretary and local bank account do not by themselves decide tax residence. Assess the whole pattern of control.

Example: For YA 2027, build the control-and-management evidence for calendar year 2026. A Singapore-registered company whose strategic decisions were made abroad should not assume YA 2027 residence.

Understand COR purpose

A COR certifies Singapore tax residence for treaty-benefit claims; it is not a general certificate that every foreign receipt is exempt. Connect the application to the foreign jurisdiction, payer and income.

IRAS publishes a seven-working-day target for standard complete applications and longer routes for specified written cases. Allow time for questions and do not promise a treaty result before approval.

- Identify the relevant calendar year
- List strategic decisions
- Record director authority and location
- Review foreign-ownership facts
- Check the DTA purpose
- Apply through the correct service
- Retain the digital COR and supporting file

Related: separate ACRA and IRAS entity duties

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Author
rachelng