**Please use Registering Entity’s Letterhead**

Our Reference: <Tax Reference Number of registering entity>

<Date>

Comptroller of Income Tax

Inland Revenue Authority of Singapore

55 Newton Road

Revenue House

Singapore 307987

Attn: IRAS CRS Team

Exchange of Information Branch

Email: [CRS@iras.gov.sg](mailto:CRS@iras.gov.sg)

Dear Sir/Madam

**Deregistration for CRS and FATCA\***

Please use the relevant templates below. Note that the templates provided are non- exhaustive. You may customise the template for your own use. \*Delete whichever is not applicable

1. Cessation of business

|  |
| --- |
| [We are writing to inform that the company is <*in the process of liquidation/put under member’s voluntary liquidation*>\* and is expected to be <*liquidated/dissolved*>\* by <*DD MMM YYYY*>/or <*has liquidated/is struck-off*>\* as of <*DD MMM YYYY*>. In this regard, we would like to deregister the entity for <*CRS and FATCA*>\*.  Please refer to the enclosed documents in relation to the liquidation:   * ACRA documents, if available; or * Communication confirming that the entity is preparing for liquidation or in the process of liquidation and struck-off   If you have any clarifications, please e-mail <insert your *e-mail address*>.] |

1. Cease to be Reporting Singaporean Financial Institution (RSGFI) due to cessation of Capital Markets Services (CMS) license

|  |
| --- |
| [The company is no longer a Reporting Singaporean Financial Institution. The company <*relinquish/terminated*>\* the Capital Markets Services (CMS) license issued by the Monetary Authority of Singapore as of <*DD MMM YYYY*>.  In this regard, we would like to deregister the entity for <*CRS and FATCA*>\*.  Please refer to the enclosed documents:   * <Documents or communication>\* evidencing that the entity has <*relinquish/terminated*>\* the license   If you have any clarifications, please e-mail <insert your *e-mail address*>.] |

1. Cease to be Reporting Singaporean Financial Institution (RSGFI) as entity is no longer tax resident in Singapore

|  |
| --- |
| [The company is no longer a Reporting Singaporean Financial Institution as it is no longer a tax resident in Singapore.  In this regard, we would like to deregister the entity for <*CRS and FATCA*>\*.  Please refer to the enclosed documents:   * <e.g. Supporting documents> evidencing that the entity is no longer a tax resident in Singapore   If you have any clarifications, please e-mail <insert your *e-mail address*>.] |

1. Cease to be Reporting Singaporean Financial Institution (RSGFI) due to change in business activity or other reasons

|  |
| --- |
| [The company is no longer a Reporting Singaporean Financial Institution. <*state reason provided*>. In view of the above reason, the entity has been reclassified as a <*Passive or Active non-financial entity*>\*.  In this regard, we would like to deregister the entity for <*CRS and FATCA*>\*.  Please refer to the enclosed documents:   * <e.g. Supporting documents> evidencing that the entity has ceased the relevant business activity in relation to <*CRS and FATCA*>\*   If you have any clarifications, please e-mail <insert your *e-mail address*>.] |

1. Investment entity that meets the Regulations 13(2) and 16(4) of the CRS regulations and Paragraph D (Investment Advisors and Investment Managers) of Section IV (Investment Entities that Qualify as Deemed-Compliant FFIs and Other Special Rules) of Annex II to the Singapore-US IGA

|  |
| --- |
| [We are writing to inform that the company meets the provision under <*Regulations 13(2) and 16(4) of the CRS regulations and/or Paragraph D (Investment Advisors and Investment Managers) of Section IV (Investment Entities that Qualify as Deemed-Compliant FFIs and Other Special Rules) of Annex II to the Singapore-US IGA*>\*.  In this regard, we would like to deregister the entity for <*CRS and FATCA*>\*.  If you have any clarifications, please e-mail <insert your *e-mail address*>.] |

Yours faithfully

|  |
| --- |
| \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_  <*Name of Authorised Signatory*>  <*Designation*>  <*Department*> |
|  |

**\*Delete whichever is not applicable**