**ADMINISTRATIVE INSTRUCTIONS**

EOI partners may make a request for information for tax purposes to the Competent Authority, Exchange of Information Branch, International Tax and Relations Division, Inland Revenue Authority of Singapore (IRAS).

EOI partners requesting for information are encouraged to use Singapore’s **EOI format** in the **Annex** when making the request to ensure information can be provided in a timely manner.

We strongly encourage our EOI partners to send their requests by either of the following secured modes:

* Common Transmission System (CTS)

Singapore is using CTS for the transmission of Exchange of Information on Request. We invite our partners who have also commenced CTS transmission to use this system.

* Email to [**EOI@iras.gov.sg**](mailto:EOI@iras.gov.sg)

To ensure confidentiality, please encrypt the information request package using Winzip or PGP and provide us with the password in a separate email to [**EOI@iras.gov.sg**](mailto:EOI@iras.gov.sg) or to Singapore’s Competent Authorities for the Exchange of Information. For the latest list of Singapore’s competent authorities, please refer to our website at [***https://go.gov.sg/iras-international-tax***](https://go.gov.sg/iras-international-tax).

EOI partners may wish to note that the following information is publicly available:

* Business Profile and Financial Statements of Singapore entities

The information can generally be obtained from our Accounting & Corporate Regulatory Authority’s (“ACRA”) one-stop business services portal at [**https://www.bizfile.gov.sg**](https://www.bizfile.gov.sg) . You may refer to the guide attached below to assist you in retrieving such information directly from ACRA’s business services portal.

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**ANNEX**

**REQUEST FOR INFORMATION UNDER THE EXCHANGE OF INFORMATION ARRANGEMENT WITH SINGAPORE**

*The completed form constitutes a confidential communication between the relevant competent authorities.*

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|  | **To** | The Competent Authority of Singapore | |
|  | **From** | The Competent Authority of \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ | |
|  | **Contact Point of the Requesting Competent Authority** | | |
| Name | *Note: The contact point should have the authority to exchange information.* | |
| Designation |  | |
| Email |  | |
| Telephone |  | |
| Postal Address |  | |
|  | **Legal Basis** | | |
| *Note: Please choose a legal instrument in force and applicable between your jurisdiction and Singapore (you may check more than one):*   |  |  | | --- | --- | | ☐ | Exchange of Information Article of the Avoidance of Double Taxation Agreement/ Convention | | ☐ | Convention on Mutual Administrative Assistance in Tax Matters (MAC) | | ☐ | Tax Information Exchange Agreement | | | |
|  | **Reference numbers and related matters** | | |
| Reference number of this request: | |  |
| Initial request | | |  |  |  |  | | --- | --- | --- | --- | | ☐ | Yes | ☐ | No |   If no, please provide reference number(s) and date(s) of the earlier request(s): |
|  | **Urgency of reply** | Date, if any, after which information would no longer be useful: | Date:  If you have indicated a date, please check the box below to state if you wish to receive a reply with the information if it is available after the date.   |  |  |  |  | | --- | --- | --- | --- | | ☐ | Yes | ☐ | No | |
| Urgent reply required due to: | ☐ Statute of limitation; date: \_\_\_\_\_\_\_\_\_\_  ☐ Suspected fraud  ☐ Court case  ☐ Other reasons (please specify): \_\_\_\_\_\_\_\_\_\_\_\_\_\_ |
|  | **Identity of subject/group in relation to whom the information is requested** | | |
| *Note:*   * *Please provide specific information, and as much information on the person(s) or entity(ies) as possible, to facilitate our identification of the person e.g. full name and aliases, date of birth for individuals, Tax Identification Number, full address including e-mail or internet addresses, if known.* * *When making a group request, please provide a detailed description of the group that is sufficient to identify the group and the persons involved.* | | |
|  | **Taxable period(s) under investigation or taxable event(s) for which the information is sought** | | |
| *Note:*   * *Please verify that the applicable EOI agreement is in place and in force for the period of the request and the period under review. For older years, if prosecution or assessment would ordinarily be proscribed by the applicable statute of limitations, please describe how the limitations period is held open, or is expected to be held open.* * *The tax periods under examination (day, month, year they begin and end), and the tax periods for which information is requested (give the reasons why if they differ from the years examined).* | | |
|  | **Tax(es) to which the request relates** | | |
| *Note: Please review the applicable EOI agreement and state the name of the tax(es) (e.g. corporate income tax), as well as the type of tax(es) (personal, corporate, etc.) if the name of the tax(es) is not sufficiently indicative of the type of tax.* | | |
|  | **Purpose in accordance with the applicable EOI instrument, for which the information is requested** | | |
| |  |  | | --- | --- | | *Note: Please check one or more boxes if applicable:* | | | ☐ | Determination, assessment and collection of taxes of civil/ administrative tax matters | | ☐ | Investigation or prosecution of criminal tax matters which includes wilful tax evasion/ fraud. | | ☐ | Others (please specify): \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ | | | |
|  | **Relevant background** | | |
| *Note:*   * *Please provide necessary background information, which would typically include a brief summary of the ongoing examination or investigation and the tax purpose of your request.* * *Please state the suspected tax offences in your jurisdiction, indicate the stage of the procedure in the requesting jurisdiction, the issues identified and whether the investigation is of a civil or administrative nature only or may also have criminal consequences. Where references are made to your domestic law it is useful to provide some explanation to help us understand your laws.* * *Where references are made to domestic law it is useful to provide some explanation as the foreign competent authority will not be familiar with your laws.* * *Insert any other factual basis for request, such as information from similar taxpayers’ examinations, interviews, or other research, if applicable, as well as the model of behaviour regarding the group.* * *Where any other persons (e.g. individuals, companies, partnerships, trusts, etc.),including foreign persons, are relevant to the examination or investigation and the request, please specify, to the extent known, their relationship to the taxpayer and provide information sufficient to identify these persons.* * *Insert an enclosure showing the scheme/structure, if applicable.* * *If preferred, refer to an attachment to provide the relevant background alternatively include a summary of the relevant background with the full description in an attachment enclosed.* * *If the request is a group request, please provide the specific facts and circumstances that have led to the request; an explanation of your jurisdiction’s applicable law; the reason to believe that the persons in the group for whom information is requested have been non-compliant with that law supported by a clear factual basis; and how the requested information would assist in determining compliance by the persons involved in the group request.* | | |
|  | **Explanation to confirm that all possible domestic means have been pursued to obtain the information requested, except those that would give rise to disproportionate difficulties** | | |
| *Note: Please provide the necessary information to confirm that all means available within your territory have been pursued to obtain the information, except those that would give rise to disproportionate difficulty. In case you have abstained from using any means available in your own territory to obtain the information because this would give rise to disproportionate difficulties, please provide a description of the means and of the disproportionate difficulties*. | | |
|  | **Information Requested** | | |
| *Note:*   * *We seek to reply to your request expeditiously, and would appreciate that you list the information that is foreseeably relevant in connection to the background and tax purpose stated in the previous sections or identify the transactions of specific interest.* * *Please be as specific as possible about the information you are requesting, as it will form the basis for any domestic information gathering measures taken by the requested jurisdiction.* | | |
|  | **Reasons why the information requested is foreseeably relevant for the tax purpose / investigation.** | | |
| *Note: Please state your reasons for believing that each of the information requested is relevant to your investigation. This could include an explanation of the applicable tax law or criminal law, and why there is reason to believe that the concerned taxpayers have been non-compliant and how the information would assist in determining compliance of these taxpayers.* | | |
|  | **Grounds for believing that the requested information is held in Singapore, or is within the possession or control of a person in Singapore.** | | |
| *Note: Please provide the grounds for believing that the information requested for is held by the Comptroller of Income Tax, the Comptroller of Goods and Services Tax, the Comptroller of Property Tax, the Chief Assessor or the Commissioner of Stamp Duties, or is in the possession or control of a person in Singapore.* | | |
|  | **Name and address of any person believed to be in possession of the information requested for (to the extent known)** | | |
| *Note: Please provide specific information, and as much information on the person as possible, to facilitate our identification of the person e.g. full name (and aliases), date of birth (for individuals), tax identification number and full address(es) (including e-mail or internet addresses, if known) in Singapore.* | | |
|  | **Request to refrain from notifying the taxpayer involved/ person in relation to whom the information is requested.** | | |
| *Note: Please tick only one:*   |  |  | | --- | --- | | ☐ | No, the taxpayer involved/ person in relation to whom the information is requested may be notified by the Singapore Competent Authority. | | ☐ | Yes, **do not** notify or contact the person under investigation. If yes, the authority responsible in the requesting state confirms that it would be able to refrain from notification in similar circumstances.  If yes, please indicate the reason(s) if you require us to refrain from notifying the person under investigation: \_\_\_\_\_\_\_\_\_\_\_\_\_\_  In the event that the requested information can only be obtained from the taxpayer involved/ person in relation to whom the information is requested, please indicate whether the Singapore Competent Authority can approach the information holder.   |  |  |  |  | | --- | --- | --- | --- | | ☐ | Yes | ☐ | No | | | | |
|  | **Any other information required to be included with the request under the prescribed arrangement, and any other information that may assist in giving effect to the request.** | | |
| *Note: Please let us know if you require the information in a particular format.* | | |
|  | **In making the request, the requesting competent authority confirms that –**     1. **all information received in relation to this request will be kept confidential and used only for the purposes permitted in the agreement which forms the basis for this request;** 2. **the request is in conformity with its law and administrative practice, and is further in conformity with the agreement on the basis of which it is made;** 3. **the information would be obtainable under its laws or in the normal course of its administrative practice;** 4. **it has pursued all means available in its own territory to obtain the information, except those that would give rise to disproportionate difficulties; and** 5. **it is able to reciprocate by obtaining and providing the same nature of information to Singapore if requested.** | | |

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| Date |  | Signature of the  Requesting Competent Authority |