**Declaration Form for Tax Governance Framework (“TGF”)**

|  |
| --- |
| **Important Notes:** 1. This declaration form may take 15 minutes to complete. It serves to notify IRAS that you, the applicant, have adhered to the guiding principles and key practices for the Tax Governance Framework (“TGF”).
2. You can submit this form on behalf of your company or for a number of companies within your corporate group. In the case of a submission of a single TGF declaration form for multiple companies, you should ensure that all the companies stated adopt the same TGF.
3. All fields in this form should be completed unless otherwise stated. Where applicable, please mark your response with a tick (“√”). Where a field is not applicable, please indicate “N.A.”. An incomplete form may delay the processing of your application.
4. Please attach the completed TGF declaration form as part of your application submitted via FormSG:
* If your application consists of any GST-registered business, submit your application [here](https://form.gov.sg/61922a72f1ff580013218bcf).
* If your application does not include any non-GST registered business, submit your application [here](https://form.gov.sg/61922acc6761d90013123c69).

**Do not send this declaration form via post or email**. |
|  |

## **SECTION 1: DETAILS OF application**

**1.1 Type of application**

Single company [ ]  (section 1.4 is not applicable) Group of companies [ ]

**1.2 GST registration status of company / companies[[1]](#footnote-1)**

GST-registered [ ]  Non-GST registered [ ]

**1.3 Particulars of the applicant**

|  |  |
| --- | --- |
| Name of applicant: |  |
|  |  |
| Entity ID[[2]](#footnote-2): |  |

**1.4 Particulars of all Companies in the Group within the Application**

|  |  |  |
| --- | --- | --- |
| **S/N** | **Company name** | **Entity ID** |
|  |  |  |
|  |  |  |
| *(insert more rows where necessary)* |

# SECTION 2 : GUIDING PRINCIPLES AND KEY PRACTICES FOR TGF

Does your TGF adhere to IRAS’ Guiding Principles and Key Practices outlined in Annex 1?

1. **Compliance with Tax Laws**

Yes [ ]

Please indicate the relevant section of your TGF that describes compliance with the building block:

If your TGF does not describe compliance with the building block, please explain your basis for confirming that your TGF adheres to IRAS’ Guiding Principles and Key Practices:

1. **Governance Structure for Managing Tax Risks**

Yes [ ]

Please indicate the relevant section of your TGF that describes compliance with the building block:

If your TGF does not describe compliance with the building block, please explain your basis for confirming that your TGF adheres to IRAS’ Guiding Principles and Key Practices:

1. **Relationship with Tax Authorities**

Yes [ ]

Please indicate the relevant section of your TGF that describes compliance with the building block:

If your TGF does not describe compliance with the building block, please explain your basis for confirming that your TGF adheres to IRAS’ Guiding Principles and Key Practices:

# SECTION 3 : DECLARATION BY AUTHORISED PERSONNEL[[3]](#footnote-3) OF APPLICANT

|  |  |  |  |
| --- | --- | --- | --- |
| I, () |  | of |  |
|  | *(Full name of signatory in block letters)* |  | *(NRIC/Passport No.)* |
|  |  |  |  |
| declare that:1. the Company / the Group of Companies\* as listed at Section 1.4 has met the requirements of IRAS’ Guiding Principles and Key Practices for Tax Governance Framework and has published its Tax Governance Policy statement on its corporate website / annual report\*.
2. I am aware that any incorrect declaration may result in the withdrawal of my TGF status and revocation of the benefits accorded under the TGF.
 |
| Signature[[4]](#footnote-4) | : |       |  | Date | : |       |  |
|  |  |  |  |  |
| Designation | : |       |  |  |
|  |  |

\* Delete where not applicable or select the one that is applicable

**IRAS’ Guiding Principles and Key Practices for Tax Governance Framework**

**Building Block: Compliance with Tax Laws**

Principle:

1. The Company is committed to comply with the relevant tax laws, regulations and requirements and respects the intent of the laws and regulations.

Key Practices:

1. The Company’s policies, procedures and the activities undertaken are aligned with the relevant tax laws and regulations. For example, the Company adheres to guidelines for transfer pricing between related parties and Country-by-Country Reporting, where applicable.
2. The Company updates its policies and procedures when necessary to reflect changes in relevant tax laws and regulations.
3. The Company undertakes activities that are driven by bona-fide commercial reasons.

**Building Block: Governance Structure for Managing Tax Risks**

Principle:

1. The Board is apprised of the Company’s governance structure and policy for managing tax risk.

Key Practices:

1. The Company formalises the governance structure (which includes the roles and responsibilities of key personnel and functions within the Company) for tax risk management.
2. The Company maintains a system of controls and processes, as well as people with the necessary skills and knowledge to make accurate and complete tax returns.
3. The Company engages qualified advisors, where necessary, for its tax affairs as part of tax risk management. For example, the Company may seek professional advice on complex tax issues.
4. The Company has a Tax Governance Policy which outlines the following:
* The Company’s commitment to comply with tax laws and regulations
* The Company’s view on tax, including tax risk culture and appetite
* Governance structure for managing tax risks
* Approach to tax risk management
1. The Board is apprised of the Tax Governance Policy which is communicated within the company.
2. The Tax Governance Policy is reviewed periodically (e.g. in accordance with the Company’s review cycle of risk policies).
3. The Management updates the Board, where appropriate, of key tax risks which may give rise to substantial tax exposure or may affect the Company’s reputation.

**Building Block: Relationship with Tax Authorities**

Principle:

1. The Company supports a collaborative and transparent relationship with tax authorities based on mutual trust and respect.

Key Practices:

1. The Company engages proactively with IRAS, where necessary, to surface issues (e.g. complex, unusual or significant transactions, changes in business structure/model, merger and acquisition, etc.) that pose tax uncertainty for resolution.
2. The Company performs regular reviews of its tax filings and comes forward voluntarily to disclose and rectify tax errors in a timely manner.
3. The Company provides accurate and full disclosure of relevant facts when responding to queries or seeking tax rulings from IRAS.
1. You may select both options if the group consists of both GST and non-GST registered companies [↑](#footnote-ref-1)
2. Company’s registration number with ACRA. [↑](#footnote-ref-2)
3. Refers to the Chief Executive Officer or the Chief Financial Officer. If you have submitted a single TGF declaration form for multiple companies within your corporate group, the authorised signatory should be either the Group CEO or CFO. [↑](#footnote-ref-3)
4. Please note that secure electronic signature is not accepted. [↑](#footnote-ref-4)