Certificate of Residence (COR)

For a company to obtain Certificate of Residence (COR), it must be tax resident in Singapore. To be a Singapore Tax Resident the company must exercise their control and Management in Singapore.

You have to set out the reasons for the establishment of the company in Singapore.

Provide the tax department the details of all the shareholders and their shareholdings up to the holding company and provide information about the group structure.

Details of all key employees, like CEO, CFO, COO based in Singapore along with their names, their identification number, designation and duties to be performed along with their residential address.

Details of all the board meetings held and the directors present in the meeting. All the strategic decisions of the co, must have taken place in the board meetings.

The company has to confirm that it has not claimed tax residency in any other countries.