

Sample text for request for certificate of residence for an individual who has filed a tax return and has been assessed to Singapore income tax

“Please be informed that generally, an individual will be regarded as a tax resident in Singapore for income tax purposes if:

- a) he was physically present or exercised an employment (other than a director of a company) in Singapore for 183 days or more during the year preceding the Year of Assessment; or
- b) he normally resides in Singapore.

According to our records, you have been assessed as a resident of Singapore for Income Tax purposes for the Year of Assessment 2009 (Basis period: 1 Jan 2008 to 31 Dec 2008).”

Sample text for request for certificate of residence for an individual who has not been assessed to Singapore income tax yet

“Please be informed that generally, an individual will be regarded as a tax resident in Singapore for income tax purposes if:

- c) he was physically present or exercised an employment (other than a director of a company) in Singapore for 183 days or more during the year preceding the Year of Assessment; or
- d) he normally resides in Singapore.

Based on your confirmation in the application that you have been in Singapore for 200 days in the year 2008, you will be assessed as a resident of Singapore for Income Tax purposes for the Year of Assessment 2009 (Basis period: 1 Jan 2008 to 31 Dec 2008) in accordance with Article XX of the Singapore-Country X Avoidance of Double Taxation Agreement.”

Sample text for request for certificate of residence for companies

“Based on the confirmation that the control and management of the business for the whole of 2008 will be exercised in Singapore, it is confirmed that your company will be regarded as resident in Singapore for income tax purposes for the Year of Assessment 2009.”