

# 新加坡税收居民身份认定规则

## 一、个人

根据新加坡所得税法案（第 134 章）第 2（1）节有关新加坡税收居民的法律定义，“新加坡税收居民”指：

(a) 纳税年度的前一年在新加坡境内居住（合理的临时离境除外）或者工作（作为公司董事的情况除外）超过 183 天的个人；

(b) 在新加坡境内经营且主要管理机构位于新加坡境内的公司或其它团体。

符合以下任一标准的个人视为新加坡税收居民：

### 1) 定量标准

a. 纳税年度的前一公历年内在新加坡境内居住超过 183 天；

b. 纳税年度的前一公历年在新加坡境内工作（作为公司董事的情况除外）超过 183 天。

### 2) 定性标准

个人在新加坡永久居住，合理的临时离境除外。

更多信息可以参考：

<https://www.iras.gov.sg/irashome/Individuals/Foreigners/Learning-the-basics/Individuals--Foreigners--Required-to-Pay-Tax/>

## 二、实体

根据所得税法案第 2 (1) 节有关新加坡税收居民的法律定义, “新加坡税收居民” 指:

(a) 纳税年度的前一年在新加坡境内居住 (合理的临时离境除外), 或者工作 (作为公司董事的情况除外) 超过 183 天的个人;

(b) 在新加坡境内经营且主要管理机构位于新加坡境内的公司或社会团体。

“其它团体” 指:

政治团体、高校、个人独资企业、互助会、联谊会等, 不包括公司和合伙企业。

总的来说, 其它团体包括俱乐部、社团、管理公司、贸易协会、市镇理事会和其它非法人组织。

根据上述定义, 公司和其它团体的税收居民身份根据其主要管理机构所在地确定。

“主要管理机构” 指作出经营战略决策 (如公司政策或发展战略等) 的机构。主要管理机构所在地主要基于客观事实进行认定。通常来说, 制定战略决策的董事会召开地点是关键考虑因素。

更多信息可以参考以下网站:

<https://www.iras.gov.sg/irashome/Businesses/Companies/Learning-the-basics-of-Corporate-Income-Tax/Tax-Residence-Status-of-a-Company/>

### 三、不视为税收居民的实体

以下实体视为税收上的透明体：

1) 个人独资企业：个人独资企业的收入归属于独资企业经营者个人，因此由其就个人独资企业的收入承担个人所得税纳税义务；

2) 合伙企业：合伙企业的收入由每个合伙人就其分得的收入份额承担个人所得税纳税义务。

### 四、联系方式

新加坡主管当局

Inland Revenue Authority of Singapore

55 Newton Road, Revenue House

Singapore 307987

[www.iras.gov.sg](http://www.iras.gov.sg)

Attention: International Tax Affairs & Relations Branch

# 新加坡纳税人识别号编码规则

## 一、纳税人识别号介绍

### 实体的识别号类型

UEN-商业实体 (ROB): 发放给在新加坡会计与企业管理  
局登记的商业实体的标准实体识别码;

UEN-本地企业 (ROC): 发放给在新加坡会计与企业管理  
局登记的本地企业的标准实体识别码;

UEN-其他: 发放给其他类型实体的标准实体识别码。

更多信息请参考以下网站:

<http://www.uen.gov.sg/uen/index.do?framecontent=http://www.uen.gov.sg/uen/html/UENPg1.html>

### 个人的识别号类型

NRIC: 适用于新加坡公民或新加坡永久居民;

FIN: 适用于在新加坡工作并且持有工作签证或就业签  
证的外国个人;

此外, 新加坡国内税务局 (IRAS) 发放以下识别号给没  
有 NRIC/FIN 或 UEN 的个人或实体:

- IRAS 发放的纳税参考号 (ASGD);
- 所得税参考号 (ITR)。

是否自动为所有税收居民发放纳税人识别号

个人	是	实体	是
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## 二、纳税人识别号编码规则

### 实体识别号类型

识别号不能为空且前面也不能有空格。以下加粗的字符为固定的前缀。

UEN-商业实体 (ROB): **NNNNNNNNC** (9 位字符)

UEN-本地企业 (ROC): **YYYYNNNNNC** (10 位字符)

外国企业: **F000NNNNNC** 或 **FDDNNNNNC**

UEN-其他: **SYYPQNNNNC** 或 **TYYPQNNNNC** (10 位字符)

ASGD: **ANNNNNNNC** (9 位字符)

ITR: **4NNNNNNNNC** (10 位字符)

其中,

D 代表空格;

C 代表校验码;

N 代表数字;

YYYY 代表年份;

TYT 和 SYT 代表发放识别号的年份, T 表示“20”, S 表示“19”;

PQ 代表实体类型, 例如, “LL” 代表“有限责任合伙企业”。

### 个人识别号类型

**NRIC/FIN- #0000000@**

其中:

“#” 根据持有者类型，可为字母 “S”、“T”、“F” 或者 “G”。

- “S” 代表在 2000 年以前出生的新加坡公民或永久居民。
- “T” 代表在 2000 年及以后出生的新加坡公民或永久居民。
- “F” 代表持有 2000 年以前颁发的工作签证或学生签证的外国人。
- “G” 代表持有 2000 年以后颁发的工作签证或学生签证的外国人。

“0000000” 为发放给号码持有者的 7 位序列码。

- 1968 年或以后出生的新加坡公民或永久居民，其 NRIC 码将以其出生年份开头，例如 71xxxxx#。对于 1967 年及之前出生的个人，NRIC 码一般以 0 或 1 开头。1967 年之前出生的外国人在获得永久居留权或者公民身份时获得 2 或 3 作为首位的识别号。识别号的数字分配是随机的。随后的数字（4 或者 5）只适用于 2008 年以后获得永久居留权或者公民身份的个人。

“@”

- 校验码。

### 三、如何找到纳税人识别号

后续将会出台示例文件。

#### 四、国内网站信息

更多识别号信息请参考以下链接：

<http://www.uen.gov.sg/uen/index.do?framecontent=http://www.uen.gov.sg/uen/html/UENPg1.html>

暂无在线校验工具。

#### 五、联系方式

新加坡主管当局

Inland Revenue Authority of Singapore

55 Newton Road, Revenue House

Singapore 307987

[www.iras.gov.sg](http://www.iras.gov.sg)

Attention: International Tax Affairs & Relations Branch

资料来源:

新加坡税收居民身份认定规则 Rules governing tax  
residence:

<http://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/tax-residency/Singapore-Tax-Residency.pdf>

新加坡纳税人识别号编码规则 TINs:

<http://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/tax-identification-numbers/Singapore-TIN.pdf>



## **Singapore- Information on residency for tax purposes**

### **Section I –Criteria for Individuals to be considered a tax resident**

Section 2(1) of the Singapore Income Tax Act (Chapter 134) (“ITA”) provides the definition of “resident in Singapore” as follows:-

“resident in Singapore” —

- (a) in relation to an individual, means a person who, in the year preceding the year of assessment, resides in Singapore except for such temporary absences therefrom as may be reasonable and not inconsistent with a claim by such person to be resident in Singapore, and includes a person who is physically present or who exercises an employment (other than as a director of a company) in Singapore for 183 days or more during the year preceding the year of assessment;
- (b) in relation to a company or body of persons, means a company or body of persons the control and management of whose business is exercised in Singapore

For an individual to be regarded as a tax resident, he has to satisfy at least one of the following tests:

#### 1) Quantitative Test

The individual is:

- a. Physically present in Singapore for at least 183 days in the calendar year preceding the year of assessment; or
- b. Exercises an employment in Singapore for at least 183 days in the calendar year preceding the year of assessment (excluding directors of a company)

#### 2) Qualitative Test

The individual must reside in Singapore and that his absence from Singapore must be temporary and reasonable.

Please refer to the following website for more information:

<https://www.iras.gov.sg/irashome/Individuals/Foreigners/Learning-the-basics/Individuals--Foreigners--Required-to-Pay-Tax/>

### **Section II –Criteria for Entities to be considered a tax resident**

Section 2(1) of the ITA provides the following definitions:-

“resident in Singapore” —

- (a) in relation to an individual, means a person who, in the year preceding the year of assessment, resides in Singapore except for such temporary absences therefrom as may be reasonable and not inconsistent with a claim by such person to be resident in Singapore, and includes a person who is physically present or who exercises an employment (other than as a director of a company) in Singapore for 183 days or more during the year preceding the year of assessment;
- (b) in relation to a company or body of persons, means a company or body of persons the control and management of whose business is exercised in Singapore

“body of persons” —

means any body politic, corporate or collegiate, any corporation sole and any fraternity, fellowship or society of persons whether corporate or unincorporate but does not include a company or a partnership

In general, bodies of persons include clubs and societies, management corporations, trade associations and town councils and other unincorporated associations.

Based on the definitions above, the tax residency of a company or a body of persons is determined by where the business is controlled and managed.

“Control and management” is the making of decisions on strategic matters, such as those on company policy and strategy. Where the control and management of a company is exercised is a question of fact. Typically, the location of the company's Board of Directors meetings, during which strategic decisions are made, is a key factor in determining where the control and management is exercised.

Please refer to the following website for more information:

<https://www.iras.gov.sg/irashome/Businesses/Companies/Learning-the-basics-of-Corporate-Income-Tax/Tax-Residence-Status-of-a-Company/>

### **Section III –Entity types that are as a rule not considered tax residents**

Entities that are considered fiscally transparent are:-

- 1) Sole proprietorships – the business income derived by a sole proprietorship is

part of the total personal income of the sole proprietor which is taxed at individual income tax rates;

- 2) Partnerships – Each partner of a partnership will be taxed based on his share of the business income of the partnership at individual income tax rates;

#### **Section IV –Contact point for further information**

Singapore Competent Authority:

Inland Revenue Authority of Singapore  
55 Newton Road, Revenue House  
Singapore 307987  
[www.iras.gov.sg](http://www.iras.gov.sg)

Attention: International Tax Affairs & Relations Branch

## Singapore -Information on Tax Identification Numbers

### Section I –TIN Description:

#### **ENTITY ID TYPES**

UEN – Business (ROB): Standard entity identification number issued to Businesses registered with Accounting and Corporate Regulatory Authority of Singapore (“ACRA”)

UEN – Local Company (ROC): Standard entity identification number issued to Local Companies registered with ACRA

UEN – Others : Standard entity identification number issued to all other entities which are not businesses or local companies

Please refer to the following website for more information:

<http://www.uen.gov.sg/uen/index.do?framecontent=http://www.uen.gov.sg/uen/html/UNPg1.html>

#### **INDIVIDUAL ID TYPES**

NRIC: This is for Singapore Citizens or Permanent Residents of Singapore.

FIN: This is for Foreign Individuals who work in Singapore and hold a Work Permit or Employment pass.

Note: The Inland Revenue Authority of Singapore (“IRAS”) will issue individuals or entities without a NRIC/FIN or a UEN with the following identifiers:-

a Tax Reference Number assigned by IRAS (“ASGD”); or

the Income Tax Reference Number (“ITR”)

#### **Automatic issuance of TINs to all residents for tax purposes:**

Individual: **Yes no**

If no, instances where individuals are not being automatically issued a TIN are:

Entities (as defined by the CRS): **Yes no**

If no, instances where Entities are not being automatically issued a TIN are:

### Section II –TIN Structure:

## **ENTITY ID TYPES**

Note: Identification number cannot be blank and must not have preceding space(s). Those highlighted in bold are fixed prefixes.

UEN – Business (ROB): **NNNNNNNN**NC (9 characters)

UEN – Local Company (ROC): **YYYYNNNN**NC - for Local Companies (10 characters)

**F000NNNN**NC or **FDDDNNNN**NC - for Foreign Companies

UEN – Others: **SYYPQNNN**NC or **TYYPQNNN**NC (10 characters)

ASGD: **ANNNNNNN**NC (9 characters)

ITR: **4NNNNNNNN**NC (10 characters)

Where:

D is a space

C is a check alphabet

N is numeric

YYYY is a year

TYY and SY Y are the year of issuance, where T represents '20' and S represent '19'

PQ is the entity type, e.g. 'LL' represents 'Limited Liability Partnership'

## **INDIVIDUAL ID TYPES**

NRIC/FIN - #0000000@

Where:

#

- This is a letter that can be "S", "T", "F" or "G" depending on the status of the holder.
- Singapore citizens and permanent residents born before the year 2000 are assigned the letter "S".
- Singapore citizens and permanent residents born in and after 2000 are assigned the letter "T".
- Foreigners holding employment or student passes issued before 2000 are assigned the letter "F".
- Foreigners holding employment or student passes issued in and after 2000 are assigned the letter "G"

0000000

- This is a 7 digit serial number assigned to the document holder
- For Singapore citizens and permanent residents born in 1968 and after, their NRIC number will start with their year of birth e.g. 71xxxxx#. For those born in 1967 and earlier, the NRIC number does not relate to year of birth, and commonly begins with 0 or 1. Non-native Singaporeans who were born before 1967 are assigned the heading numbers 2 or 3 upon attaining permanent residency or citizenship. They are randomly assigned according to the issuance number. Subsequent numbers are only for people attaining permanent residency or citizenship after 2008 ("4" or "5")

@

- This is a checksum alphabet

### **Section III –Where to find TINs?**

[We will be populating this with sample documents]

### **Section IV – TIN information on the domestic website**

Information on Unique Identification Numbers:

<http://www.uen.gov.sg/uen/index.do?framecontent=http://www.uen.gov.sg/uen/html/UNENPg1.html>

No online checker is available

### **Section V – Contact point for further information**

Singapore Competent Authority:

Inland Revenue Authority of Singapore  
55 Newton Road, Revenue House  
Singapore 307987 [www.iras.gov.sg](http://www.iras.gov.sg)

Attention: International Tax Affairs & Relations Branch