



Indirect Tax alert

Expanding perspectives and possibilities

Using CorpPass to file GST returns from 1 September 2018

From 1 September 2018, CorpPass will replace IRAS's e-Services Authorisation System (EASY) as the system for your business to authorise a staff or a third party (e.g., Deloitte Singapore) to e-file your business's GST returns. It will also be the only login method for online corporate transactions with the Singapore Government.

From 1 September 2018 onwards,

- Businesses will need to register a CorpPass Administrator who will be responsible for authorising staff or third parties to transact with the Singapore Government on behalf of the business.
- GST registered sole-proprietorships and businesses under GST group registration or GST divisional registration will need to set up a GST CorpPass Administrator account under the business' GST registration number in order to authorise staff or third parties to transact for GST e-services on behalf of the business.
- GST preparers and approvers of GST registered businesses will no longer be able to login to myTax Portal using their SingPass or IRAS pin. Instead, they will need to have a CorpPass User account to access myTax Portal to file GST returns.

IRAS is proposing that the current EASY records as at 24 July 2018 will be migrated to CorpPass to facilitate the creation of CorpPass User accounts. The IRAS digital services will be listed in CorpPass from 15 August 2018 to allow the CorpPass Administrator to assign the IRAS digital services to the respective CorpPass Users.

To prepare for the transition to CorpPass, we encourage GST registered businesses to promptly:

- Identify the CorpPass roles required by your business;
- Register for a CorpPass Administrator account if you have not done so; and
- Create CorpPass User accounts for your staff who will need to transact with IRAS so that they can be granted access to the required services (e.g., e-filing of GST returns).

Businesses can refer to the [IRAS website](#) or [CorpPass website](#) for more information on CorpPass.

IRAS is also looking to appoint CorpPass Administrator for foreign entities (without Unique Entity Number) and to allow non-residents to access CorpPass via a 2FA mobile application. More information on this will be announced at a later date.

Deloitte Singapore as tax agent

For clients who have previously authorised Deloitte Singapore as their tax agent to manage their GST tax matters in EASY, are not required to re-authorise Deloitte Singapore in CorpPass again. IRAS has confirmed that the records in EASY as at 24 July 2018 will be migrated to the CorpPass system in August 2018. The CorpPass Administrator will only be required to login to CorpPass to confirm that the appointed tax agent and the list of services assigned to the tax agent that are migrated from the EASY records are correct.

Contact

For more information on the above or any other GST/VAT matters, please contact either the listed names below, your usual contact in Deloitte, or any member of the [Deloitte Singapore Tax team](#).

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