

# Goods and Services Tax (GST)

File your GST returns with  
CorpPass from 1 September 2018

From 1 September 2018, CorpPass will replace the existing EASY authorisation system and the login method for the e-filing of GST returns.

## CorpPass to replace EASY

The Singapore Corporate Access (CorpPass) is a one-stop authentication and authorisation service for corporate users to transact with government agencies online on behalf of their organisations. It is essentially a corporate digital identity for businesses.

From 1 September 2018, CorpPass will replace the existing e-Services Authorisation System (EASY) and will be the only authorisation system for the e-filing of GST returns. Businesses will no longer be able to login to the Inland Revenue Authority of Singapore's (IRAS) myTax Portal using SingPass or the IRAS PIN after 1 September 2018.

## Registering for CorpPass

### Registered officer (RO)

Under CorpPass, the RO of the entity will first be required to appoint a CorpPass administrator and register for a CorpPass administrator account. The RO of the entity includes the sole proprietor, director, partner or corporate secretary of the entity. Only the RO or the CorpPass administrator nominated by the RO can register for a CorpPass administrator account.

### CorpPass administrator

The CorpPass administrator is responsible for managing the entity's CorpPass user accounts and digital service access, such as authorising the entity's staff or tax agent for the GST e-filing services. Each entity can appoint up to two CorpPass administrators. A GST-registered company or partnership will need to register the CorpPass administrator account under the company's or partnership's Unique Entity Number (UEN).

For a GST-registered sole proprietor or an entity under GST Group or Divisional registration, please note that a separate GST CorpPass administrator account will have to be created under the GST registration number. This separate GST CorpPass administrator account can only be used to authorise staff or third-parties to access the IRAS' GST e-Services and is different from the CorpPass administrator account, which may have already been created under the business' UEN for other government digital services.

### CorpPass user

The CorpPass administrator will need to create and authorise CorpPass user accounts for staff who require access to prepare or approve the GST returns on the IRAS' myTax Portal. There is no limit to the number of CorpPass users per entity.

The EASY records as at 24 July 2018 will be migrated to facilitate the creation of CorpPass User accounts.

### Foreign entities without UEN

For a foreign entity without a UEN, the CorpPass administrator account can be registered via SingPass or a foreign ID.

### Foreign users without SingPass

CorpPass user accounts can also be created for foreign users who are ineligible for SingPass. Foreign users will be able access the CorpPass user account using a CorpPass 2-Factor Authentication (2FA) mobile application.

## Authorising your tax agent or a third party in CorpPass

Clients who have previously authorised EY as their tax agent for GST e-filing services in EASY as at 24 July 2018 need not reauthorise EY in CorpPass.

The EASY authorisation records as at 24 July 2018 will be automatically migrated to the business' CorpPass administrator account. The CorpPass administrator can login to CorpPass to verify that the authorised parties and the IRAS digital services assigned to the parties are accurate.

## Managing your transition to CorpPass

Post 1 September 2018, businesses will no longer be able to login to the myTax Portal using SingPass or the IRAS PIN. Hence, businesses should start to register the CorpPass administrator account, create the CorpPass user accounts and assign the IRAS digital services to the relevant accounts.

For detailed information on CorpPass and step-by-step user guides on registering for CorpPass, you can refer to the [IRAS webpage](#) on CorpPass or the user guides published on the [CorpPass webpage](#).

## Contact us

If you would like to know more about the issues discussed and our services, please contact any of the following personnel from Ernst & Young Solutions LLP:

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APAC no. 12001593

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