

TAX RESIDENCE CERTIFICATE (TRC)

Common errors and other practical issues

All TRC applications shall now be made online. Applicants should refer to guidelines on the TRC application platform to ensure completeness of the TRC applications. For companies holding a Global Business Licence, their TRC applications are directed to the FSC prior to further processing by the MRA. All other TRC applications are processed directly by the MRA.

Applicants are informed that TRCs are issued within a period of 7 working days from date of application provided:

- (i) FSC recommendation is received (if required),
- (ii) the person has submitted the income tax return in accordance with section 112 or 116 of the Income Tax Act, as the case may be, and
- (iii) settled such service fees as may be prescribed.

With regards to payment, applications in MUR are required to be paid via direct debit using the eservices payment platform of the MRA whilst for those in USD, payment of service fees need to be effected via the MNS portal. For any technical assistance, applicants shall contact the MNS Customer Service Department on 401 6805.

By filing the TRC Application Form, the Applicants and the Management Companies take responsibility for the completeness, accuracy and veracity of their contents. Applicants are therefore advised to make necessary arrangement to ensure that the TRC Application Form has been properly filled in.

In view of enhancing its quality of service and to increase efficiency in the processing of TRC applications, the MRA wishes to inform its stakeholders of the following points and common errors made by applicants when submitting online TRC applications:

1. Common errors

The MRA has identified the following errors made by applicants when submitting online TRC applications and applicants are requested to:

(i) *Name and Tax Account Number (TAN) wrongly inserted*

Ensure that the name and the TAN are filled in correctly on the online form before submission.

(ii) *Validity period not appropriate*

Ensure that the correct validity period is selected. The validity period cannot exceed one year.
(for e.g validity period may be 01 July 2021 to 30 June 2022 instead of 01 July 2021 to 01 July 2022).

(iii) *Applicants' status*

That the correct entity type being input is in line with FSC licence when filling in the form. They are also advised that CIS and CEF should be ticked as CIS on the form.

(iv) *Country and TRC type*

Select the correct type/ country in the DTAA field.

(v) *More than one email address provided*

Provide only one email address in the form and multiple email addresses shall not be inserted in the field.

(vi) Applications are saved but not submitted

Ensure that the application is verified by a checker and submitted for FSC recommendation.

(vii) Wrong mode of payment selected

Select the correct mode of payment on the form itself and are reminded that deduction/ upliftment letters are no more required.

2. Other aspects

- 2.1 For Global Business Companies (GBCs), the MRA will only process those applications which have been **recommended** by the FSC. As such, applicants are requested to ensure recommendation from FSC is received before engaging with the MRA.
- 2.2 Applicants receive a notification when MRA approves a TRC. Approved and signed TRCs are available at the MRA reception desk and applicants are requested to collect the approved TRCs before sending reminders to the MRA.
- 2.3 In case additional information or clarification is required, the MRA will only contact the applicant using the contact details provided in the online application form.
- 2.4 In absence of payment, approved applications remain outstanding. Thus, applicants are reminded that payments should be effected within one month from date of FSC recommendation for GBCs and from date of MRA approval for individuals and domestic entities. However, approved TRC applications where no payment is made within one month shall be set aside. To this end, MCs are requested to ensure that service fee in respect of approved TRC applications has been duly paid or the TRC deposit account is regularly replenished via the MNS platform to ensure sufficient fund is available.