**INTRODUCTION**

In 2014, IRAS conducted a public survey to gather views from members of the public on the usefulness of publishing IRAS’ advance rulings on IRAS’ website. After considering the survey results and feedback received, it was decided then that IRAS will not publish the advance rulings so as to protect the confidentiality of taxpayers’ identities and business arrangements. Instead, IRAS will continue to issue e-Tax Guides to set out the tax treatment on general tax issues. Where useful or appropriate, IRAS will incorporate scenarios from certain advance rulings into relevant e-Tax Guides, with the aim to provide greater tax certainty and transparency on the interpretation of tax laws by IRAS.

In 2016, IRAS commissioned the Study of the Tax Ecosystem and Practices in Singapore (“**STEPS**”), with the objective of conducting a holistic review of the tax ecosystem, and recommend strategies to achieve aims such as developing Singapore into a thought leader for taxation and positioning Singapore as an advocate of fair and ethical taxation. One of the STEPS recommendations to improve the certainty of Singapore’s tax regime is for IRAS to publish advance rulings issued by the Comptroller of Income Tax/Comptroller of Goods and Services Tax, and IRAS is considering whether to implement the recommendation.

**ABOUT THIS SURVEY**

This survey seeks your views on whether IRAS should publish advance rulings and how IRAS should publish advance rulings if IRAS does so. We would appreciate it if you could complete the survey and provide us your views. It takes about 15 minutes to complete the survey form. Please email the completed survey form to the relevant Division before **30 April 2018** with the email subject: “**Response to Survey on Publication of Advance Rulings** ”.

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|  | **For Income Tax**  | **For Goods and Services Tax** |
| Email to: | * Corporate Tax Division

<Quek\_Kay\_Hian@iras.gov.sg>* Individual Tax Division

<IIT\_RC@iras.gov.sg> | <Poh\_Puay\_Hoon@iras.gov.sg> |
| **Section A: Survey**1. Please indicate the type of advance ruling that you are giving a response to. You may select more than one option.

Individual Income Tax[ ] [ ] Corporate Income Tax [ ] Goods and Services Tax1. (a) Should IRAS publish advance rulings?

Yes[ ] No[ ] (b) If your answer to 2(a) above is “No”, the reason(s) for your view is/are:The advance rulings are case-specific and would not be useful in enhancing the clarity of Singapore’s tax regime, if published.[ ] [ ] The information in the e-Tax Guides and on the IRAS website is sufficient for my needs.There are concerns about confidentiality, even if published advance ruling letters are redacted or summarised. [ ] [ ]

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| Other reasons: |  |
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1. IRAS is considering two possible approaches if there is a need to publish the advance rulings. “**Approach A**” would be to publish a redacted version of the advance ruling letter. Under Approach A (similar to that adopted in Canada), the published advance ruling may be a full copy of the advance ruling letter issued to the advance ruling Applicant, with the masking of certain confidential information[[1]](#footnote-1) (e.g. replacing names and confidential information in the letter with “XXXXX”).
	1. Please rate how helpful you would find Approach A in enhancing your understanding of the interpretation of the Singapore tax laws.

[ ] [ ] [ ] [ ]  1 (not helpful) 2 3 4 (very helpful) * 1. If Approach A is to be adopted in Singapore, please indicate your preferred option below to mitigate confidentiality concerns:

[ ] For the ruling applicant to prepare a redacted version of the ruling letter[ ]  Leave it to the discretion of IRAS

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| Other suggestions: |  |
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* 1. Please rate how helpful you find allowing the ruling applicant to prepare a redacted version of the ruling letter is, as a measure to mitigate concerns about taxpayer confidentiality under Approach A:

[ ] [ ] [ ] [ ]  1 (not helpful) 2 3 4 (very helpful) 1. “**Approach B**” would be to publish a summary of the ruling. Under Approach B (similar to that adopted in Australia, Hong Kong, and South Africa), the published ruling summary may include:
* the tax issue and the relevant tax laws;
* a brief anonymised description of the relevant parties and the proposed transaction;
* conditions which the ruling was subject to;
* the ruling made and the period for which the ruling is made.
	1. Please rate how helpful you would find Approach B in enhancing your understanding of the interpretation of the Singapore tax laws.

[ ] [ ] [ ] [ ]  1 (not helpful) 2 3 4 (very helpful) * 1. If Approach B is to be adopted in Singapore, please indicate your preferred option below to mitigate confidentiality concerns:

[ ] For the ruling applicant to prepare a brief anonymised description of the relevant parties and the proposed transaction[ ]  Leave it to the discretion of IRAS

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| Other suggestions: |  |
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* 1. Please rate how helpful you find allowing the ruling applicant to prepare a brief anonymised description of the relevant parties and the proposed transaction is, as a measure to mitigate concerns about taxpayer confidentiality under Approach B:

[ ] [ ] [ ] [ ]  1 (not helpful) 2 3 4 (very helpful) 1. If rulings are to be published, in your opinion, what would be a reasonable period of delay between the time the ruling is issued and the time the ruling is published to protect the confidentiality of the information in the ruling?

 6 months[ ] [ ]  12 months[ ]  13-24 months[ ]  More than 24 months1. Assuming a system is put in place where consent for publication (with the confidential information masked/removed) is mandatory for all ruling applications:
	1. Would you apply for an advance ruling?

[ ]  Yes No[ ] * 1. If your answer to Question 6(a) above is “No”, please let us know the reasons:

[ ]  Concerns about confidentiality[ ]  Less need to apply for an advance ruling, by referring to other published advance rulings[ ]

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| Other reasons: |  |
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1. Assuming a system is put in place where consent to publication is not mandatory for applications, and only rulings which the applicant has given written consent will be published (with the confidential information removed):
	1. Would you give consent to publish a ruling that will be issued to you?

 Yes No [ ] [ ] * 1. Would you give consent to publish a ruling that was issued to you previously?

 Yes No No previous rulings [ ] [ ] [ ] * 1. If your answer to Question 7(a) or 7(b) above is “No”, please let us know the reasons:

 Concerns about confidentiality[ ]  The ruling is case-specific and would not be useful for another taxpayer[ ] [ ]

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| Other reasons: |  |
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1. Other comments

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**Section B: Respondent Details**1. I am:

 a corporate taxpayer [ ]  an individual taxpayer [ ]  a tax agent from an accounting firm [ ] [ ]  a legal counsel [ ]

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| others – please specify: |  |

1. I have previously applied for an advance ruling.

[ ] Yes[ ] No1. Contact Details:

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| Name | : |  |
| Organisation | : |  |
| DID | : |  |
| E-mail address | : |  |

All responses are strictly confidential, and the responses will not be reported on an individual basis. Anonymous responses may be disregarded. |

***Thank you for your participation***

1. Confidential information includes information relating to the income or items of income of any person or personal identifiers of a person (e.g. NRIC, tax reference number, etc) or information which will identify the applicant or other parties to the proposed transaction. [↑](#footnote-ref-1)