

### Sample of COR (Certificate of Resident)

The Certificate of Residence (COR) is issued to confirm the residence status of the taxpayer, enabling them to claim tax benefit under the DTA and to avoid double taxation on the same income.

Tax Reference Number : 202110730K  
Date : 04 Dec 2021

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**CERTIFICATE OF RESIDENCE FOR THE PURPOSE OF THE  
SINGAPORE-MALAYSIA DTA**

Dear Sir/Madam

In response to your request dated 03 Dec 2021, it is confirmed that you are resident in Singapore for income tax purposes for the calendar year 2022.

Yours faithfully



CHOW WAI YEE (MS)  
ASSISTANT COMMISSIONER  
CORPORATE TAX DIVISION  
for COMPTROLLER OF INCOME TAX