



Individual Income Tax Enquiries

Frequently asked questions


Income Tax for Individuals

— [COLLAPSE ALL](#)

General tax matters (for Singapore Citizens or Singapore PRs)



1. How do I check if I need to file a tax return for the Year of Assessment 2024?

Log in to [myTax Portal](#)  with your Singpass to check if IRAS has sent you a filing notification. You may use the [Filing Checker](#) to check if you need to file a tax return. Please note that you may still be required to file a tax return even if your employer in the Auto-Inclusion Scheme has transmitted your 2023 employment income to us.


IRAS has introduced a Direct Notice of Assessment (D-NOA) initiative where taxpayers on the No-Filing Service scheme will get their tax bills directly. You may be selected for the D-NOA initiative if you only had auto-included income in the previous year. You do not need to file an Income Tax Return. Your tax bill will be computed based on your income provided by your employer and previous year’s relief claims.

2. How do I declare other income or make changes to the relief claim that has been pre-filled in my Income, Deduction and Reliefs Statement?

To make changes, you need to file your 2024 tax return via [myTax Portal](#)  from 1 Mar to 18 Apr. Visit [Tips on e-Filing](#) for more details on how to proceed.


Please check that you have met the [qualifying conditions](#) for the respective tax reliefs before changing the relief claim. Alternatively, you may use the [Relief Checker](#) and [Parenthood Tax Rebate Eligibility Tool](#) (XLSM, 52KB). Please note that a [personal income tax relief cap](#) of \$80,000 applies to the total amount of all tax reliefs claimed for each Year of Assessment.

3. I have filed my tax return and overlooked to claim a tax relief. What should I do?

Please check that you have met the [qualifying conditions](#) for the respective tax reliefs. Thereafter, re-file your tax return at [myTax Portal](#)  and include your tax relief claim. Re-filing is available only once within 7 days of your previous submission or by 18 Apr, whichever is earlier.

If you are unable to re-file, email us via [myTax Mail](#)  with the details of your claim.

4. I have received my tax bill for Year of Assessment 2024 and my bill is incorrect (e.g. overlooked to claim a tax relief or my income amount is lower). What should I do?

Please make amendments to your income information and/or tax relief claims through the “[Amend Tax Bill](#)” digital service at [myTax Portal](#) . See details in Q4 of [Tax Season 2024 – About your tax bill](#)

5. I am on GIRO. Why is IRAS deducting from my bank account when I have not received my tax bill for this year?

Once you are on GIRO payment scheme, your instalments will continue in May each year to April of the following year, based on a Provisional Instalment Plan (PIP).

The PIP allows you to enjoy the maximum 12 months instalment. Your PIP will be revised when your tax assessment for the year is finalised subsequently. The tax instalments that you have paid will be used to offset your actual tax assessed and the instalments for the remaining months will be adjusted accordingly.

Excess payment, if any, will be automatically refunded to you. There is no need for you to make a claim for refund.

6. When will I receive my tax bill for Year of Assessment 2024?

You should receive your tax bill, also known as Notice of Assessment (NOA), from end Apr 2024 onwards. However, as tax returns are processed by us in batches, some taxpayers will receive their tax bills later than others.

If you have updated your Singapore mobile number or email address with IRAS, you will receive an SMS or email alert when your tax bill is finalised and ready for viewing online. To update your contact details, log in to [myTax Portal](#) using your Singpass, and click on 'Update Contact & Notification Preferences'.

7. How can I request for a longer payment plan to pay my tax?

IRAS will only grant instalments by GIRO. You may appeal for a longer payment plan via the '[Apply/Manage GIRO Plan](#)' digital service at [myTax Portal](#) using your Singpass. Visit [Experiencing Difficulties in Paying Your Tax](#) for more details.

If you have an existing GIRO arrangement, you may appeal for longer instalment plan via the [Apply/Manage GIRO Plan](#) digital service.

If you do not have an existing GIRO arrangement, please refer to the guide at [Apply/Manage GIRO Plan](#) for the detailed steps to appeal for longer instalment plan.

8. What should I do if the employment income information transmitted by my employer shown in my Income, Deduction and Reliefs Statement is wrong?

You will not be able to make changes to the employment information transmitted by your employer. Do inform your employer and they will work with IRAS to amend the information.

General tax matters (for Foreigner)



1. How do I check if I need to file a tax return for the Year of Assessment 2024?

Log in to [myTax Portal](#) with your Singpass/Singpass Foreign user Account (SFA) to check if IRAS has sent you a filing notification. At the Menu, select Individuals > Filing Matters > View Filing Status. Alternatively, you may use the [Filing Checker](#) to check if you need to file a tax return.

IRAS has introduced a Direct Notice of Assessment (D-NOA) initiative where taxpayers on the No-Filing Service scheme will get their tax bills directly. You may be selected for the D-NOA initiative if you only had auto-included income in the previous year. You do not need to file an Income Tax Return. Your tax bill will be computed based on your income provided by your employer and previous year's relief claims.

2. Must I file a tax return since my employer has transmitted my employment income details to IRAS?

Although your employer has transmitted your employment income details to IRAS, you are still required to e-File your Income Tax Return unless you have received the No-Filing Service (NFS) letter/SMS or your filing status is "Processed". You may refer to [this link](#) for more details.

3. I changed job in 2023. Must I key in my employment income from the first employer?

You do not have to report employment income from the first employer if clearance has been sought on the said income. Refer to [Re-employment in Singapore](#) for more details.

4. I received NFS SMS. How do I claim reliefs for my spouse and children?

To claim for reliefs, you need to file your 2024 tax return via [myTax Portal](#) [↗] from 1 Mar to 18 Apr. Visit [Tips on e-Filing](#) for more details on how to proceed.

Please check that you have met the [qualifying conditions](#) for the respective tax reliefs before changing the relief claim. Alternatively, you may use the [Relief Checker](#).

5. I did not receive my Singpass password as I have changed my address. What should I do?

The Singpass PIN will be sent to your registered address maintained by the Ministry of Manpower (MOM). You or your employer need to login to EP Online to update the address. Your employer can make the change on your behalf. After that, you can request for a new Singpass mailer to be sent to you. Visit [Singpass Portal](#) [↗] > Select 'Services' on the top scroll bar > Select 'Reset password'. Enter your 'FIN number' and 'Date of issue'.

For enquiries on filing of income tax, please visit [Tax Season 2024 – All you need to know](#)

For enquiries on assessment, please visit [Tax Season 2024 – About Your Tax Bill](#)

If your enquiry is regarding your personal tax matters, email us via [myTax Mail](#) [↗] with your [Singpass](#) [↗] or [Singpass Foreign user Account \(SFA\)](#).

6. What should I do if the employment income information transmitted by my employer shown in my Income, Deduction and Reliefs Statement is wrong?

You will not be able to make changes to the employment information transmitted by your employer. Do inform your employer and they will work with IRAS to amend the information.

7. I have filed my tax return and overlooked to claim a tax relief. What should I do?

Please check that you have met the [qualifying conditions](#) for the respective tax reliefs. Thereafter, re-file your tax return at [myTax Portal](#) [↗] and include your tax relief claim. Re-filing is available only once within 7 days of your previous submission or by 18 Apr, whichever is earlier.

If you are unable to re-file, email us via [myTax Mail](#) [↗] with the details of your claim.

General tax matters (for Not Ordinarily Resident or employees working for foreign employers) [^]

1. What is the Not Ordinarily Resident (NOR) scheme? Do I qualify for the scheme?

Find out more about the [NOR scheme](#) and the tax concessions. You can use the [NOR status calculator](#) (XLS, 89KB) to check whether you are eligible for the scheme.

2. What is the filing due date for applying for the NOR scheme?

You must submit the [Application for Not Ordinarily Resident \(NOR Scheme\)](#) (DOC, 362KB) by 15 Apr of the Year of Assessment (YA) for which the NOR tax concessions are applied. If you e-File your tax return, please submit the application form by 18 Apr of that YA.

3. My employer is an overseas company. Am I considered to be working for a foreign employer?

Find out more on [working for foreign employers](#). However, you are not considered to be working for a foreign employer if:

- a. your salary is paid by a Singapore registered employer;

- b. your salary is fully re-charged by your overseas employer to a Singapore registered employer; or
- c. your Singapore income tax is fully borne by a Singapore registered entity.

4. My salary is paid by my foreign employer in my home country/region. Am I liable to Singapore income tax?

Yes, income earned for the period you render your services is taxable in Singapore. [Taxable income](#) includes your salary, bonus, allowances and housing provided by the foreign employer and the local sponsor company.

5. I am based outside Singapore and travel into Singapore for business purpose. Am I liable to Singapore income tax if I am paying taxes in my home country/region?

If you are a tax resident of a jurisdiction that has a [DTA](#) with Singapore, it may protect you from being taxed twice on the same income. This depends on the provisions of the DTA. Find out more about [DTA Calculator - Dependent Services](#) (XLS, 272KB).

Tax clearance for non-Singaporean employees



1. I have tendered my resignation/am leaving Singapore for more than 3 months. What are my tax obligations in Singapore?

As part of the tax clearance process, your employer is required to withhold the payment of all monies due to you from the date they are aware of your impending cessation of employment or departure from Singapore. Your employer is also required to file Form IR21 for you at least one month before you cease employment with them, go on overseas posting, or leave Singapore for more than three months. You may refer to this [link](#) for more details on the tax clearance process.

2. I have received my tax bill, but I disagree with the income assessed and the deductions given.

You may file your objection to the assessment using the “[Amend Tax Bill](#)” digital service at [myTax Portal](#) . Regardless of any amendment request, your tax balance must be settled immediately. IRAS will review your request and inform you of the outcome accordingly. If there is any tax overpayment resulting from the amended tax bill, IRAS will refund you within 30 days from the date of your new tax bill. For faster processing, please register for [PayNow FIN](#).

Refer to [Making changes after filing/receiving tax bill](#) for more details on amendment to income/relief.

3. My employer has filed for my tax clearance. How do I pay my income tax balance? Can I continue to use GIRO?

Upon tax clearance, any existing GIRO instalment plan you have with IRAS will be terminated. If the monies withheld by your employer are insufficient to cover your income tax balance, you are required to pay the shortfall as stated in your Income Tax Bill Overview letter within 7 days of the date of the letter, via [other electronic payment modes](#).

However, if you will be re-employed by another Singapore employer immediately after your cessation of employment and wish to continue paying your income tax via GIRO instalments, please email us your request along with the [required documents](#) via [myTax Mail](#) .

4. I have only worked for less than half a year in Singapore. Why is my income tax so high?

You may have been assessed as a non-tax resident, where the overall tax rate tends to be higher. You can [check if you qualify to be a Singapore tax resident](#), and if you do, you may file an amendment using the “[Amend Tax Bill](#)” digital service at [myTax Portal](#) . Alternatively, you can email/post the completed [Request for Tax Reassessment](#) (DOC, 203KB) form to us. Your income tax balance must be settled by the due date regardless of any amendment request. Any credit balance that arises from the review of your assessment will be [refunded](#) within 30 days.

5. How can I get another copy of my tax bill (Notice of Assessment)?

[Find out more](#) on how you can get another copy of your tax bill (Notice of Assessment) and other documents.

Filing/payment reminder, late payment penalty or late filing fees



If you wish to appeal for (i) Appeal of Extension Time to file, (ii) Waiver of composition amount or (iii) Appeal Penalty Waiver, please submit your appeal through the digital services available at [myTax Portal](#).

The digital service will take about 3-5 minutes to complete and the outcome of your appeal will be displayed instantaneously.

Tax recovery actions (e.g. appointment of bank/employer/tenant as agent; Travel Restriction Order; Notice to Attend Court/ Summons)



1. I have received a letter informing me of overdue tax and/or appointment of agent.
- [Find out more](#) on how to make payment for your outstanding tax amount.
2. I have received a letter informing me of outstanding tax return and/or a late filing fee or summons.
- Please file your tax return at [myTax Portal](#) with your Singpass.
3. Why did I receive the appointment of agent notice?
- IRAS appoints agents (e.g. bank, tenant, employer etc.) to recover unpaid tax. [Find out more](#) on how to make payment for your outstanding tax amount. Please log in to [myTax Portal](#) to check on your outstanding tax.
4. I have not filed my income tax return by the due date. Can I request for an extension of time to file?
- You do not need to email to us. Please submit your request via ['Apply Extension of Time to File'](#) digital service at [myTax Portal](#). You will have to log in with your Singpass.

e-Filing system help



1. What are the browser compatibility requirements for accessing myTax Portal?
- Check the [browser compatibility](#) for your device. If you encounter any problems, you may wish to use alternative browsers. If you continue to encounter page errors, please provide the following details:
- a. Date and time when you encountered problems

b. Browser type and version number (e.g. Apple Safari 9.0, etc.)

c. Operating system you are using (e.g. Windows Vista, Macintosh OS X El Capitan etc.

d. Name of the Internet Service Provider (ISP) (e.g. Starhub, Singtel, etc.)

e. Error messages or the screenshot of the errors encountered (if any)

Income Tax for Self-employed and Partnerships

General tax matters



1. Am I eligible to claim tax reliefs?

You can claim personal reliefs and rebates if you are a Singapore tax resident and have met the qualifying conditions for the respective reliefs/rebates in the preceding year.

You may check your eligibility for the personal reliefs and Parenthood Tax Rebate using the '[Personal Reliefs Eligibility Tool](#)' and '[Parenthood Tax Rebate calculator for tax resident individuals](#)' available at our website to check your eligibility for Personal Reliefs and Parenthood Tax Rebate. From Year of Assessment 2018, the total amount of personal income tax reliefs is capped at \$80,000.

You can view your pre-filled reliefs for Year of Assessment 2024 and make the necessary claims or withdrawals based on your eligibility when e-Filing your tax return.

2. I disagree on my tax bill as I have overlooked to claim for business expenses/ reliefs or wrongly declared my income. What should I do?

Please make amendments to your income information and/or tax relief claims through the "[Amend Tax Bill](#)" digital service at [myTax Portal](#). See details in Q4 of [Tax Season 2024 – About Your Tax Bill](#).

3. I am on GIRO. Why is IRAS deducting from my bank account when I have not received my tax bill?

Once you are on GIRO payment scheme, your instalment payment for your taxes will continue in May each year to April of the following year, based on a Provisional Instalment Plan (PIP).

The PIP allows you to enjoy the maximum 12 months instalment. Your PIP will be revised once your tax assessment for the year is finalised. The tax instalments that you have paid will be used to offset your tax assessed and the instalments for the remaining months will be adjusted accordingly.

Excess payment, if any, will be automatically refunded to you. There is no need for you to make a claim for refund.

4. I wish to claim expenses incurred in my business. What are the business expenses that I can claim against my earnings?

Business expenses are the costs you have incurred in the course of running your business. Only allowable business expenses may be deducted against your business income to reduce the amount of tax payable.

For details, please refer to [allowable and disallowable business expenses](#).

5. I am a self-employed person and I have made contribution to my CPF account. How do I claim the CPF relief?

CPF relief is allowed based on the date of payment of your contributions. For example, to claim for the CPF relief in the Year of Assessment 2024, the contributions must have been paid by 31 Dec 2023.

If you have made Medisave contributions or voluntary CPF contributions during the year, the relief will be automatically allowed in the following year based on information received from CPF Board. You need not make a claim for the relief.

No CPF relief will be allowed in respect of your compulsory Medisave or voluntary CPF contributions made in 2023 if you have no assessable net trade income for the Year of Assessment 2024.

For details, please refer to CPF [contributions by a self-employed person](#).

If your enquiry is regarding your personal tax matters, email us via [myTax Mail](#) with your Singpass.

Filing/payment reminder, late payment penalty or late filing fees



If you wish to appeal for (i) Apply Extension of time to file, (ii) Waiver of composition amount or (iii) Appeal penalty waiver, please submit your appeal through the digital services available at [myTax Portal](#).

The digital service will take about 3-5 minutes to complete and the outcome of your appeal will be displayed instantaneously.

Tax recovery actions (e.g. Notice to Attend Court/ Summons)



1. I have received a letter informing me of overdue tax and/or appointment of agent.
- [Find out more](#) on how to make payment for your outstanding tax amount.
2. I have received a letter informing me of outstanding tax return and/or a late filing fee or summons.
- Please file your tax return at [myTax Portal](#) with your Singpass.
3. Why did I receive the appointment of agent notice?
- IRAS appoints agents (e.g. bank, tenant, employer etc.) to recover unpaid tax. Find out more on how to make payment for your outstanding tax amount. Please log in to [myTax Portal](#) to check on your outstanding tax.
4. I have not filed my income tax return by the due date. Can I request for an extension of time to file?
- You do not need to email to us. Please submit your request via ['Apply Extension of Time to File'](#) digital service at [myTax Portal](#). You will have to log in with your Singpass.
- Note:** If you would like to seek IRAS’ guidance and advice on the tax treatment for your case (excluding hypothetical or tax planning enquiries), please give us the full facts of the case and your company’s UEN.

Payment reminder or late payment penalty on Tax Clearance Directive



If you would like to seek IRAS’ guidance and advice on the tax treatment for your case (excluding hypothetical or tax planning enquiries), please give us the full facts of the case and your company’s UEN.

Employer-related matters

COLLAPSE ALL

e-Submission/ Auto-Inclusion Scheme for Employment Income



1. What is Auto-Inclusion Scheme (AIS) for Employment Income? How do I join this scheme?
- The AIS for Employment Income is available for all employers. Under this scheme, employers submit their employees’ employment income information to IRAS electronically. The submitted information will be automatically included in the employees' income tax assessment.

This simplifies employees' tax filing experience as they would not need to declare the submitted information when filing their own income tax returns.

Please refer to [Register for AIS](#) for more details.

2. I have fewer than 5 employees in my organisation. Can my organisation be withdrawn from the Auto-Inclusion Scheme (AIS)?

From Year of Assessment (YA) 2024, participation in AIS is compulsory for employers with 5 or more employees or employers who have received the "Notice to File Employment Income Of Employees Electronically under the Auto-Inclusion Scheme (AIS)" gazetted under [S68\(2\) of the Income Tax Act](#) (PDF, 107 KB).

If you have received the Notice to File, you are required to remain in the scheme even if your employee count falls below 5 during the year or in subsequent years.

However, if your organisation has [ceased business operations or there are changes to the business constitution](#), please complete the [Update of Organisation Status Form](#) for IRAS' review.

3. I have made an error to the employment income information submitted. How can I rectify this?

If there is an error in your submission regarding your employees' ID, income and deduction amounts or fields that affect the amounts that were submitted, you must submit the amendment file immediately.

You may also use the [amendment file checker](#) (XLSM, 64KB) to find out if an amendment submission is required.

If the amendment file is required, [resubmit the record](#) for the affected employee only. The amended record should be the difference between the income reported to IRAS and actual income earned by the employee.

Example:

The actual income earned by the employee is lower than the amount reported.

Actual salary earned = \$25,000

Original submission = \$21,000

Salary amount to be submitted in the amendment file = "\$4,000"

If the amount is higher than the actual income earned, submit an amendment file with negative amount.

4. I have accidentally submitted Sole-Proprietor/ Precedent Partners' income information. How do I correct the submission?

Organisations are not required to submit Sole Proprietor or Partners' trade income information under the Auto Inclusion Scheme (AIS).

If you have erroneously submitted it, please submit an amendment file with negative amounts to minus off the record to zero.

Example:

Employer has reported the Sole Proprietor or Partners' trade income

Original submission = \$21,000

Amount to be submitted in the amendment file = "-\$21,000"

5. My organisation has ceased operations or no longer has employees. How do I withdraw my organisation from the AIS?

Please complete the [Update on Organisation Status Form](#) [↗](#) to inform IRAS if you are ceasing business operations or if there are changes to your business constitution.

Before withdrawing your organisation, you are required to complete any outstanding submissions of employees' employment income information.

For more details, please refer to [Inform IRAS if the Organisation Status has Changed](#).

6. How do I view submitted income information at myTax Portal?

You may log in to [myTax Portal](#) (Employers > Submit Employment Income Records > Begin AIS Submission > click <VIEW> at the AIS Submissions for Employment Income Records) to view the submissions status.

If you are a CrimsonLogic PAT user, you can check the submission status with CrimsonLogic directly.

Filing of Tax Clearance (Form IR21)



1. How can I find out whether tax clearance is required for my employee? Does the type of pass my employee holds make a difference?

Please refer to this [webpage](#), or use the [Tax Clearance Calculator](#) (XLS, 101KB) to find out whether tax clearance is required for your employee. The type of pass your employee holds (including long-term visit pass and dependant's pass) does not affect the tax clearance requirement.

2. Is tax clearance required for a foreign intern?

Tax clearance is not required for a foreign intern who is doing his business or industrial attachment as a compulsory part of his educational programme and is only paid subsistence allowances to meet his daily expenses and board and lodging in Singapore. However, if the foreign intern enters into an employment contract and is remunerated for services rendered to the organisation in Singapore, tax clearance will be required.

3. Are severance payments taxable? How do I report them in the Form IR21?

Please refer to this [webpage](#) for more information on the taxability of the different types of severance payments. Please report the details of the payments accordingly in Section F of the Form IR21 for our review. If your organisation is carrying out a mass retrenchment exercise, you can check with us on the taxability of the payments once the retrenchment package has been finalised by providing details of the retrenchment package and the basis of arriving at each component.

4. How can I amend a previously submitted Form IR21?

Please refer to this [webpage](#) for more information.

5. I have filed a Form IR21 under the wrong employer. What should I do?

Please provide us with the particulars of the employee via email. Subsequently, please file another Form IR21 for the employee under the correct employer.

6. My employee is transferred to a related company in Singapore. Is tax clearance required?

Tax clearance is not required if the employee is transferred due to a company merger or takeover, or a restructuring or posting within the same group of companies. However, you are required to notify us of the transfer using this [template](#) (XLS, 31.5KB).

7. My employee has some unexercised share options/unvested shares. How should I report them?

Please refer to this [webpage](#) for more information.

Tax Clearance Directives



1. **I have withheld all monies from my employee. Why am I still held liable for the full amount of the employee's income tax balance?**

You may have overlooked providing some information in the Form IR21, such as the date of resignation/termination notice given, or the amount of last salary paid, applicable period and date of payment. Please provide us with the relevant information via email for our review.

2. **When and how will I receive the Clearance Directive after the Form IR21 is processed?**

A hardcopy Clearance Directive will be mailed to you within five to seven working days after the Form IR21 is processed. Separately, an electronic copy will also be made available at [myTax Portal](#) within three working days after the Form IR21 is processed

Chat online with us

Chat with us online to get quick tax answers for a shorter wait time.

Operating hours:

- 8:00am to 5:00pm for Mondays to Fridays (except Public Holidays)
- 8:00am to 1:00pm for Eve of Christmas, New Year and Chinese New Year

CHAT WITH US

Call us

Helpline operating hours:

- Mondays to Fridays: 8 am to 5 pm (Avoid peak hours from 11.30am to 2pm)
- Saturdays, Sundays, and Public Holidays: Closed
- Eve of Christmas, New Year and Chinese New Year: 8am to 1pm

To continuously improve our taxpayer experience, calls may be recorded for our quality monitoring and coaching purposes.

Kindly note that mobile calls to 1800 service lines incur airtime charges. Calls are free of charge only from regular land lines.

Individual Income Tax Matters	Contact number
Employee	
Self-employed	
Partnerships	
Tax Clearance	1800 356 8300 for local calls
Late Filing / Payment Matters	(+65) 6356 8300 from overseas
(e.g. Letters on reminder to file / pay, penalties for late filing / payment)	
Tax Recovery Actions	(+65) 6356 7012
(e.g. Notice to Attend Court/Summons, appointment of bank/employers as agents for payments, travel restriction order)	

Employer-related Matters	Contact number
Auto-Inclusion Scheme (AIS) / e-Submission of Employment Income / Commission / Donations	1800 356 8300 for local calls
Employees' Remuneration (e.g. Form IR8A)	(+65) 6356 8300 from overseas
Tax Clearance for Foreign Employees	
Late Filing / Payment Matters	(+65) 6356 7012

Send an enquiry

For added security, email your case-specific enquiries via [myTax Mail](#) on myTax Portal using your Singpass, [Singpass Foreign user Account \(SFA\)](#) or Corppass.

If you do not have Singpass, SFA or Corppass, email your general tax enquiries using these online forms:

Income Tax for Individuals

- [General tax matters](#)
- [Tax clearance for non-Singaporean employee](#)
- [Filing/payment reminder, late payment penalty or late filing fees](#)
- [Tax recovery actions \(e.g. appointment of bank/employer/tenant as agent; Travel Restriction Order; Notice to Attend Court/Summons\)](#)
- [Enforcement of property sale \(select this option if you are a representative of HDB or a Law Firm\)](#)
- [e-Filing system help](#)

Income Tax for Self-employed and Partnerships

- [General tax matters](#)

- [e-Filing system help](#)
- [Late filing of Auto-Inclusion Scheme for Employment Income](#)
- [Tax recovery actions \(e.g. Notice to Attend Court/ Summons\) for Partnership Returns](#)
- [Enforcement of property sale \(select this option if you are a representative of HDB or a Law Firm\)](#)
- [Others](#)

For enquiries relating to filing/payment reminder, late payment penalty or late filing fees of self-employed and partnerships, please email us via [myTax Mail](#).

Employer-related matters

- [Enquiries on Form IR8A/IR8S](#)
- [e-Submission/ Auto-Inclusion Scheme for Employment Income](#)
- [Late filing of Auto-Inclusion Scheme for Employment Income](#)
- [Filing of tax clearance \(Form IR21\) and Clearance Directive](#)
- [Filing reminder or late filing fees \(Tax Clearance\)](#)
- [Payment reminder or late payment penalty on Tax Clearance Directive](#)
- [Tax recovery actions on Tax Clearance \(e.g. appointment of bank/tenant as agents; Notice to Attend Court/ Summons\)](#)

Case escalation

If there are cases in the following situations and you wish to contact us for case escalation, please submit your request via the relevant FormSG below:

1. Cases where more than 6 months have passed from the date of last correspondence with complete information sent to IRAS.
 2. Cases where no further progress can be made due to taxpayer/tax agent and IRAS holding different positions or where taxpayer/tax agent wants to reach out to IRAS before deciding to request for issuance of Notice of Refusal to Amend. It does not include cases where officers are still raising queries to understand the facts of the case.
- [FormSG \(Income Tax for Individuals\)](#)
 - [FormSG \(Income Tax for Self-employed and Partnerships\)](#)

Please note that only cases which fall within the above situations will be escalated. For all other scenarios, please contact the case officer directly or our Helpline at 1800 356 8300. Thank you.

Inland Revenue Authority of Singapore

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Terms of Use & Browser Compatibility

Sitemap

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Last updated on 20 August 2024