



# Basic guide for new individual taxpayers

Essential information for new taxpayers such as tax filing obligations, deductions to save taxes, digital services and getting tax clearance.

## Update your particulars

We encourage you to update your contact details with us in order to receive timely SMS/email notifications on your tax matters. You may do so by logging into [myTax Portal](#) using your Singpass or [Singpass Foreign user Account \(SFA\)](#), and click on "Account" > "[Update Contact & Notification Preferences](#)".

Please ensure that your latest address is updated to receive your tax bill. If you are a Singapore Citizen/Permanent Resident, you need to update your residential address online using the Immigration and Checkpoints Authority’s [Change of Address](#) e-Service. If you are a foreigner, please log in to [myTax Portal](#) using your Singpass or [Singpass Foreign user Account \(SFA\)](#) and click on ‘Update Contact & Notification Preferences’ to update your residential/mailing address.

## Obligation to file tax


Individuals are taxed based on the income earned in the preceding calendar year. Filing for the Year of Assessment begins on 1 Mar and you must file your Income tax Return by 18 Apr.

Generally, there are 2 groups of taxpayers:

- those who are required to file an Income Tax Return, and
- those who are on the No-Filing Service.

Type of notification received	Action required
If you receive any letter, form or SMS informing you to <b>file an Income Tax Return</b>	<p>You <b>must file</b> regardless of:</p> <ul style="list-style-type: none"><li>• the amount of your annual income in the previous year; or</li><li>• whether your employer is participating in the <a href="#">Auto-Inclusion Scheme for Employment Income</a>.</li></ul>

Type of notification received	Action required
If you receive a letter or SMS informing you that you have been selected for the <b>No-Filing Service</b>	<p>You are <b>not required</b> to file an Income Tax Return. You may choose to log in to <a href="#">myTax Portal</a> to preview your tax bill, also known as the Notice of Assessment, and request for an early assessment by 18 Apr. Otherwise, your tax bill (digital or paper format) will be sent to you from end Apr onwards.</p> <p>Your tax bill is computed based on your auto-included income and previous year’s relief claims, if any, which may be adjusted if you do not meet the eligibility criteria. It is your responsibility to ensure that your tax bill is accurate.</p> <p>If you have any other income that is not shown in the tax bill, or your relief claims in the tax bill are incorrect, please inform us via the "<a href="#">Amend Tax Bill</a>" digital service at <a href="#">myTax Portal</a> within 30 days from the date of your tax bill. Alternatively, please <a href="#">email</a> us the details of your amendments if you are unable to use the digital service.</p>



You may be selected for the Direct Notice of Assessment 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 would be computed based on your income provided by your employer and previous year’s relief claims. A taxpayer selected to receive the Notice of Assessment without the need to file has a legal duty to inform IRAS of any inaccurate information on his income and/or relief claims in his tax bill. There are penalties for failing to do so.

Find out if you need to file an Income Tax Return for Year of Assessment 2024:

FILING CHECKER

**Non-residents** who derived **income** from Singapore in the preceding year are required to file an Income Tax Return. It does not matter how much you earned in the previous year.

Find out more about [Tax Season 2024](#).

## Fulfilling your tax obligations



Filing notifications (SMS/Email/Letter) are sent between **Jan to Feb**.

If you received a notification to file, you may e-File from **1 Mar to 18 Apr**.

Generally, most taxpayers will be receiving their tax bills from **end Apr onwards**.

There are 2 stages in fulfilling your tax obligations:

1. Filing your income tax
2. After filing/receiving your tax bill

The table below summarises the related links and information on your tax filing obligations:

Filing income tax	After filing/receiving your tax bill
<a href="#">Is this a taxable income?</a> <a href="#">Deductions for individuals</a> <a href="#">Individual income tax rates</a> <a href="#">Individuals required to file tax</a> <a href="#">Working out my tax residency</a> <a href="#">I am working for a foreign employer</a> <a href="#">Not Ordinarily Resident (NOR) Scheme</a>	<a href="#">Making changes after filing/receiving tax bill</a> <a href="#">Understanding my tax assessment</a> <a href="#">How to pay tax</a> <a href="#">How to receive tax refunds</a>

## Keeping proper records

You must keep proper records relating to your income and expenses claims for a period of 5 years.

Example 1: Keeping records of income and expenses

## Digital services for individuals

Please use the [Digital services \(Individuals\)](#) for filing, paying and managing your taxes.

## Tax clearance for foreigners

You must settle all your taxes if you are about to leave Singapore or change to another job within Singapore. This process is known as [tax clearance](#). Your current employer must notify IRAS and ensure you have paid all taxes before you cease employment with them.

If you still hold any existing stock options or awards on hand which have yet to be exercised or vested, you will be considered to have derived gains from the stock or awards at the point of tax clearance.

If you anticipate a refund, please [register for PayNow FIN](#) for faster processing.

## Getting help

You may use the following online calculators to help you do a quick assessment:

- [Resident Tax Calculator](#)
- [Non-Resident Tax Calculator](#) (XLS, 106KB)
- [NOR status calculator](#) (XLS, 99KB)
- [NOR Travel calculator](#) (XLS, 57.5KB)
- [Area Representative Travel Calculator](#) (XLS, 41KB)


- [Tax Clearance Calculator](#) (XLS, 71KB)
- [DTA Calculator - Dependent Services](#) (XLS, 272KB)

If you require further assistance, please [email](#)  us.

## Related Content

DOCUMENTS

Tax-calculator\_Residents\_YA24 (XLS, 112KB)



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Last updated on 12 August 2024