

FAQ on New Filing of Section 45 Withholding Tax Form

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Q1. Are there any charges for the S45 Online e-Filing services?

A1. No, this service is free of charge.

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Q2. Who can e-File S45 forms?

A2. Either of the following authorize personnel can prepare S45 forms via our e-Services.

a. Tax agents/ Staff

b. The sole proprietor (NRIC holder) of the business

However, only a staff or tax agent who has been authorized as an Approver can submit S45 forms to IRAS.

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Q3. Are there other payment modes for e-Filing besides GIRO?

A3. No, GIRO is the only payment mode for e-Filing.

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Q4. Is there a limit to the number of the forms the organization can e-File?

A4. There is no limit to the number of forms an organization can e-File. However, submitting the same record twice will result in duplicates. The system will automatically reject the duplicate record.

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Q5. When is the due date for S45 Online e-Filing?

A5. If date of payment is prior to 01 July 2012, the due date for filing and payment of withholding tax is by the 15th of the following month from the date of payment to the non-resident

NEW!

If date of payment is from 01 July 2012 onwards, the due date for filing and payment of withholding tax is by the 15th of the second month from the date of payment to the non-resident

The date of payment to non-resident is the earliest of the following dates:

- i) when payment is due and payable based on agreement/contract. In the absence of a contract/an agreement, the date of invoice would be the deemed date of payment (credit terms should not be taken into consideration);

- ii) when payment is credited to the account of the non-resident professional (reinvested, accumulated, capitalized or carried to any reserve) or any other account however designated;
- iii) the date of actual payment.

For Director's Fees, withholding tax is to be accounted at the date they are voted and approved. (Example: Company's Annual General Meeting).

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Q6. Can I save the form temporarily without having to submit it to IRAS?

- A6. Yes, you can click on 'Save Draft' button. This feature allows you to save the information you have just entered for the next 14 days. If the form is still not submitted to IRAS after 14 days, it will be deleted.

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Q7. How do I retrieve the draft record I have just saved?

- A7. You can go to S45 e-Services > Retrieve Draft for Section 45 Withholding Tax Forms. You can then proceed to search for the draft by making use of the search parameters provided.

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Q8. Who can retrieve forms saved as draft?

- A8. Both the Preparer and Approver can retrieve the draft for editing.

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Q9. After e-Filing, do I need to save or print the Consolidated Page?

- A9. It is advisable for you to save or print a copy of the Consolidated Page for reference in future.
To save a copy, go to 'File' > 'Save'
To print a copy, click the 'Print' button below the screen

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Q10. Do I need to save or print the Acknowledgement Page?

A10. We strongly encourage you to save or print a copy of the Acknowledgement Page as it is proof of successful filing to IRAS. The Acknowledgment Page and Acknowledgement ID can be used for reference in future. Refer to [Qn 9](#) on the steps to save or print.

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Q11. How do I know the e-Filed record has been successfully transmitted to IRAS?

A11. An Acknowledgement Page with an Acknowledgment ID will be generated upon successfully transmission to IRAS.

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Q12. When will I receive the Confirmation of Payment letters?

A12. It will be sent out within the next 7 working days from the GIRO deduction date.

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Q13. Can I amend the form after I have submitted to IRAS?

A13. Online amendments are not allowed once the form has been submitted. You will have to submit an amended hardcopy form with supporting documents to us. **All amendments will only be done after the GIRO deduction.**

If the amendment results in additional tax, you may e-file the difference in the Gross amount by the due date. Otherwise, penalties will be imposed for late payment.

Refunds, if any, will be made through your GIRO account for the penalties and tax borne by the Payer. If tax is borne by a non-resident, refund will be made to the non-resident via cheque payment.

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Q14. Can I pay the Tax Deducted without paying the late payment penalties shown on the Acknowledgment Page?

A14. Both the tax and penalties will be deducted via GIRO. Penalties will be deducted upfront, even if you are appealing for the waiver of the penalties. Please note that waiver of penalties is subject to approval. If the waiver is approved, the penalties paid will be refunded back to the Payer.

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