

Q1. Do I need to complete the 'Deductions and Reliefs' section if my claims are the same as last year's?

A1. The reliefs allowed to you in the preceding Year of Assessment will be pre-filled in the Income, Deductions and Reliefs Statement (IDRS). You do not need to complete the "Deductions and Reliefs" section if your claims are as shown in the IDRS. However, you should ensure that you satisfy all the qualifying conditions before making any claims.

In addition, the following deductions and reliefs will be automatically allowed based on your eligibility and records from the relevant authorities.

- a. Earned Income Relief
- b. NSman Relief for NSmen, wife or parent of NSmen
- c. Relief for CPF Cash Top-Up of Retirement Accounts under the CPF Minimum SumScheme
- d. Relief for contributions to the Supplementary Retirement Scheme
- e. Donations
 - i. Donations deducted through your salary if your employer is participating in the Auto-Inclusion Scheme for Employment Income.
 - ii. Outright cash donations to approved Institutions of a Public Character (IPC) in Singapore if you have given your Singapore NRIC number or FIN (Foreign Identification Number) to the IPC.
 - iii. Donations to an approved IPC in the form of shares of public companies listed on the Singapore Exchange or units in unit trusts that are readily tradable in Singapore if you have given your Singapore NRIC number or FIN (Foreign Identification Number) to the IPC.

Q2. How do I provide particulars of my new claim for relief, or changes in particulars of my claim for relief, through e-Filing?

A2. You only need to enter your claim and give particulars if this is the first time you are claiming the tax relief or if there are changes in the particulars of your claim.

To provide the particulars of your dependants, please carry out the following steps:

- a. Click "Here" button under item '**Total Deductions And Reliefs**' in the **Main Tax Form** to access **Deductions and Reliefs Page**. For example, to provide particulars of your children, click "Here" to provide details of new claims or changes to your child's other particulars under item '**Child**' in the **Deductions and Reliefs Page**.
- b. Enter your claim and particulars of the dependant.

Q3. Can my husband and I share the Working Mother's Child Relief?

A3. No. This relief is only for working women who are married, divorced or widowed.

Q4. How do I claim for parent relief if my parent passed away in the year 2010?

A4. Tax reliefs are allowable on a preceding year basis. You may claim Parent/ Handicapped Parent Relief as long as your parent was alive on 1.1. 2010. You must however, satisfy the conditions for claiming Parent / Handicapped Parent Relief.

Q5. Who can claim for Grandparent Caregiver Relief (GCR)?

A5. You may claim for GCR if:

- a. You are a working mother who is married, divorced or widowed, AND
- b. Your or your spouse's/ex-spouse's parent or grandparent is:
 - (i) Living in Singapore in the previous year, AND
 - (ii) Looking after any of your children who is a citizen of Singapore and is 12 years old or younger in the previous year, AND
 - (iii) Not carrying on any trade, business, profession, vocation or employment in the previous year.

Q6. Can I share Grandparent Caregiver Relief (GCR) with my husband?

A6. No. This relief is only for working women who are married, divorced or widowed.

Q7. Can I claim Grandparent Caregiver Relief (GCR) on the child's great-grandparent?

A7. Yes. However, the maximum amount of Grandparent Caregiver Relief (GCR) a working mother can claim is \$3,000 for her parent/ parent-in-law or of her grandparent/grandparent-in-law.

Q8. I am claiming Parent Relief. Can I also claim Grandparent Caregiver Relief?

A8. Yes. You can claim Grandparent Caregiver Relief in addition to the Parent Relief.

Q9. I am claiming Foreign Maid Levy relief. Can I also claim Grandparent Caregiver Relief?

A9. Yes. You can also claim Grandparent Caregiver Relief if you satisfy the conditions for this claim.

Q10. Can my spouse and I share the Parenthood Tax Rebate (PTR)?

A10. You and your spouse can share the Parenthood Tax Rebate (PTR) as agreed between the both of you. The PTR in the husband's account can be transferred to the wife's account and vice versa.

You can transfer the balance from your PTR account to your spouse using our e-Service on Transfer of Parenthood Tax Rebate (PTR), available on *myTax Portal*.

Alternatively, you can transfer the balance of your PTR account to your spouse by writing to IRAS to authorise the transfer. In the letter, please indicate the following.

- a. Your name, NRIC number and child order of your child
- b. Your spouse's name and NRIC number
- c. The amount of PTR you want to transfer
- d. Your signature

You may email us, fax to us at 6351 3636 or post the letter to:
The Comptroller of Income Tax
Inland Revenue Authority of Singapore
55 Newton Road, Revenue House
Singapore 307987

Q11. Currently, I have unutilised Special Tax Rebate (STR)/Further Tax Rebate (FTR) balance. Will my balance be forfeited now that the STR/FTR is no longer available?

A11.

- a. Any unutilised Special Tax Rebate (STR) balance that can be brought forward to the Year of Assessment 2005 under the STR rules will continue to be available for deduction against the tax payable for the Year of Assessment 2011 or any subsequent Year of Assessment until the rebate has been fully utilised. The time limit of 9 years for claiming STR has been removed.
- b. Any unutilised Further Tax Rebate (FTR) balance will continue to be available for deduction until the balance is fully utilised or up to 9 years following the year of birth of the child, whichever is earlier.

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- c. If your qualifying child is given up for adoption before the rebates are fully utilised, the rebates will be forfeited in the Year of Assessment following the year in which the adoption took place.

Q12. What should I do if my donations/losses cannot be completely deducted against mine or my spouse's income due to insufficiency of income in that year?

- A12. A married couple can transfer the excess of qualifying deductions between each other if there is any remaining qualifying deduction that cannot be completely offset against the income of the respective spouse for a particular Year of Assessment.

The following are qualifying deductions:

- a. Capital Allowances - any allowances falling to be made under Sections 16, 17, 19, 19A, 19C, 19D or 20 of the Income Tax Act.
- b. Trade loss - any loss incurred by the individual in any trade, business, profession or vocation which, if it had been a profit, would have been assessable under the Income Tax Act.
- c. Donations - any donation made by the individual under Sections 37 (3)(b), (c), (e) or (f) or (6) of the Income Tax Act.

The transfer of any excess qualifying deductions must follow the order of deduction as stated in the Income Tax Act.

Q13. Can I transfer the qualifying deductions to my spouse?

- A13. For the transfer of the excess of the qualifying deductions, rental deficit, both spouses must inform IRAS of their intention in writing on a year to year basis. They must provide their names, identification numbers and signatures. The election can be made at any time, including at the time of submission of the tax return but no later than 30 days from the date of service of Notice of Assessment of the individual or spouse, whichever is the later. The election once made cannot be changed. Upon election, Comptroller of Income Tax will re-compute the assessment of each spouse to take into account the transfers of qualifying deductions