FAQs on View GIRO Deduction Plan Details

Q1. Can I make a chq payment after e-Filing?

A1. You should not make a cheque payment after you have e-filed, since GIRO deduction will take place on the 25th of the month when the tax is due. You are encouraged to maintain sufficient funds in your bank account for GIRO deduction. If however, there is insufficient fund during the deduction, or if GIRO deduction fails, you must send in a cheque payment for the records defaulted.

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Q2. If I already have an existing GST/CIT GIRO plan, must I cancel the existing one to sign up for Master GIRO for both GST/CIT and S45 Withholding Tax?

If there is no change to the GST/CIT GIRO bank account, you need not cancel the existing GIRO. You only need to submit a Master GIRO form for S45 Withholding Tax.

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Q3. What is the Master GIRO application processing time?

A3. Master GIRO will be processed within 14 days.

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Q4. Who can view the GIRO Deduction Details Plan?

A4. The following groups can view GIRO deduction details

a) An authorized staff of a company

b) Tax agents who are authorized to act on behalf of their clients

c) Sole-proprietors (NRIC holders only)

However, please note that the authorized staff or tax agent needs to be authorized for 'S45 GIRO Summary/Details' in EASY.

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Q5. What are the types of GIRO Plan status?

A5. There are 3 types of GIRO Plan status.

GIRO Plan Status	Explanation
Successful	Plan amount fully deducted
Defaulted	Deduction for plan amount failed, or partial deduction
Cancelled	GIRO plan cancelled / GIRO Account Terminated / Cheque Payment received in advance

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Q6. When can I view the GIRO Deduction Plan after I have e-Filed?

A6. You may view your GIRO deduction plan 3 days after you have e-filed.

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Q7. When will GIRO deduction take place?

A7. GIRO deduction takes place on the 25th of every month. But if it is a weekend or public holiday, deduction will be on the next working day.

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Q8. If I e-File after the due date, when will be the GIRO deduction?

A8. If you e-file after the due date (16th of the month to 15th of the following month), deduction will be on the following month.

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Q9. If the withholding tax is due in a later month, but e-filing was done in the current month, when will GIRO deduction take place?

A9. GIRO deduction always takes place on the 25th of the month when the tax is due.

For example, if the Date of Payment to non-resident is 10 Dec 09, and the Payer e-Files on 15 Oct 09, the GIRO deduction will then take place on 25 Jan 2010.

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Q10. What will be the transaction code reflected in the bank statement after GIRO deduction for S45?

A10. The deduction will be reflected with a transaction code 'WHT' in your bank statement or passbook.

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Q11. Will S45 GIRO account be revoked if GIRO deduction fails?

A11. Your GIRO arrangement will not be revoked if your GIRO deduction fails. However, there will **not be** a 2nd attempt to deduct the amount if the deduction is unsuccessful. No reminder letters will be sent to you for unsuccessful deduction. You will need to pay the tax and late payment penalties (if any) by cheque.

Deductions will take place for subsequent e-Filing only.

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Q12. How do I retrieve past GIRO deduction records?

A12. You may view past GIRO deduction records by clicking on 'View Deduction History'. Only history records from 1 Oct 09 onwards will be shown. Going forward, you can view your latest 250 past GIRO deduction records.

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Q13. Can I search for a specific Payee's GIRO deduction records?

A13. Yes. You may search for specific Payee's GIRO deduction details records by keying in the Payee's name. However, please note that penalties at Payee level will not be reflected. Penalties will only be reflected at the Deduction Details or Transaction(s) Information screen.

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Q14. Are records e-Filed online during the same filing session grouped into the same transaction?

A14. No. Online e-Filed records are not grouped into the same transaction even if they are e-Filed in the same filing session. This is because every record is e-Filed individually. Therefore, every record is treated as one transaction.

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Q15. Why are Payee records within each ODE file grouped into different transactions?

A15. ODE is designed for payers who file for multiple or large number of Payees, i.e. more than 5 payees per filing. If all Payee records are being processed as individual transactions, there will be several deductions reflected in the bank statement. For example, if 100 payee records are being processed individually, there will be 100 rows of transactions in the bank statement. Most payers do not want this.

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Q16. How are ODE Payee records grouped after submission to IRAS?

A16. An ODE file may have several Forms IR37 /A/C/D submitted. But Payee records within the same file will be grouped into one transaction only if they have

a) the same tax rate,

b) the same month of payment to Payee and

c) the same nature of payment

d) **Not** claimed for any relief under

i) Double Taxation Relief (DTR)

ii) Approved Royalties Incentives (ARI)

iii) Special Concessionary Tax Rate (SCTR)

In other words, for each ODE file submitted, there may be more than one transaction being created.

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Q17. Can grouping of Payee records be done across multiple ODE files?

A17. Grouping does not cross over to records in other files. If multiple ODE files are submitted, the grouping of records will be done within each file.

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