



INLAND REVENUE  
AUTHORITY  
OF SINGAPORE

## FAQ

# *View/ Transfer Parenthood Tax Rebate (PTR)*



**Q1 Can my spouse and I share the PTR?**

**A1** Yes. You and your spouse can share the PTR as agreed between the both of you. The amount of PTR in the husband's account can be transferred to the wife's account and vice versa by using the "View/ Transfer Parenthood Tax Rebate (PTR)" digital service in myTax Portal.

**Q2 Can I transfer my PTR balances of my qualifying child from my previous marriage to my new spouse?**

**A2** No. The PTR balance in respect of a child from a previous marriage cannot be transferred to your new spouse.

**Q3 Why can't I view my PTR balances after my child is given up for adoption?**

**A3** When the qualifying child is given up for adoption, any PTR balances in respect of the child will be forfeited with effect from the YA following the year which the child is given up for adoption. The child's adoptive parents are eligible to claim PTR in the YA following the year of adoption if they met the qualifying conditions. The quantum of PTR that the adoptive parents can claim will depend on the order of the child in the new family at the time of adoption.

**Q4 How do I utilise the PTR that my spouse has transferred to me?**

**A4** After the transfer of your spouse's PTR balances from his/ her account to your account, your tax assessment for the current year will be revised automatically within 10 working days, if applicable.

**Q5 Can I view my PTR transactions?**

**A5** Yes. Generally, you can view the PTR transactions of your PTR account that were made in the current and past 4 years.

**Q6 Can I view the Acknowledgement Page of my PTR transfer?**

**A6** Yes. You may retrieve a copy of the Acknowledgement Page from View Notices (Individual) digital service.

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