

FAQs on View S45 GIRO Plan

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Q1. Who can view S45 GIRO Plan?

A1. The following groups can view GIRO Plan details:

- a) An authorised staff or tax agent of a company. Company must use [EASY](#) to authorise their staff or tax agent to access S45 e-services.
- b) Sole-proprietors (NRIC holders only)

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Q2. What are the types of GIRO Plan status?

A2. There are 3 types of GIRO Plan status.

GIRO Plan Status	Explanation
Successful	Plan amount fully deducted
Defaulted	Deduction for plan amount failed.
	Payers are required to arrange for payment of the tax amount and penalties amount payable immediately via other electronic payment mode or cheque.
Cancelled	GIRO plan cancelled / GIRO Account Terminated / Cheque Payment received in advance.
	For GIRO plan cancelled/ GIRO Account Terminated, payers are required to arrange for payment of the tax amount and penalties amount payable by the due date via other electronic payment mode or cheque.

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Q3. When can I view the GIRO Plan after I have e-Filed?

A3. The GIRO Plan details will be available in myTax Portal 3 days after you have e-filed.

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Q4. When will GIRO deduction take place?

A4. GIRO deduction is on the 25th of the month that the tax is due and payable.

If the withholding tax was filed after the due date (i.e. after the 15th), GIRO deduction will be on the next deduction date.

Example

Date of Payment to Non-Resident	Due Date for filing Withholding Tax to IRAS	Payer filed Withholding Tax between	GIRO deduction on
05 Jan 2017	15 Mar 2017	05 Jan 2017 to 15 Mar 2017	25 Mar 2017
		16 Mar 2017 to 15 Apr 2017	25 Apr 2017
		16 Apr 2017 to 15 May 2017	25 May 2017

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Q5. If I made an error after e-filing, can I stop the GIRO deduction?

A5. No, GIRO deduction will take place once the GIRO plan is created. You will have to write in to inform of the errors with supporting documents to us. All amendments will only be processed after GIRO deduction.

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

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Q6. What will be the transaction code reflected in the bank statement after GIRO deduction for S45?

A6. The deduction will show a transaction code 'WHT' in your bank statement or passbook.

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Q7. How do I retrieve past GIRO deduction records?

A7. You can click on 'View Deduction History' and view the last 250 GIRO deduction records.

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Q8. Will there be penalties imposed if the deduction plan fails due to insufficient funds?

A8. Yes. Penalties will be imposed if the payment for S45 withholding tax was not received by IRAS by the due date.

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Q9. Will S45 GIRO account be revoked if GIRO deduction fails?

A9. 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 was 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) via other electronic payment mode or cheque.

Deductions will take place for subsequent e-Filing only.

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