

Frequently Asked Questions on e-filing via S45 Offline Data Entry (ODE) Application

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Q1. What is S45 ODE application?

A1. The S45 ODE application is a JAVA application allowing users to prepare S45 submissions offline.

It is embedded with validation features to ensure essential information is completed before submission to IRAS via [myTax Portal](#).

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Q2. Are there any charges on downloading and using the S45 ODE application?

A2. S45 ODE application (including any future updates) is a freeware for download and usage.

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Q3. Who can download the S45 ODE application and S45 ODE Import template?

A3. Any person can download the S45 ODE application and S45 ODE Import template from IRAS website.

However, please read the terms and conditions stated in the S45 ODE application welcome page before using the application.

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Q4. Who is required to download the S45 ODE application and S45 ODE Import template?

A4. Both preparer and approver are required to download the S45 ODE application and S45 ODE Import template.

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Q5. What is the S45 ODE Import template for?

A5. The S45 ODE import template is an additional tool complementing the S45 ODE application. It provides convenience for users to import withholding tax records in bulk.

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Q6. Besides the Import template provided by IRAS, can I modify/ use/ create/ another template for importing payee records into the S45 ODE application?

A6. Only the latest import template (which is an excel file) available via www.iras.gov.sg > Digital Services > Withholding Tax > S45 ODE Import Template or S45 ODE Import Template for SRS can be used to import records into the S45 ODE application.

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Q7. What are the things to take note when using the S45 ODE Import template?

A7. Things to take note:

- a. Only the latest import template can be used (Refer to [Q6](#))
- b. Please ensure that there are not more than 500 records per form type, or 2,000 and 1,000 records in total for the S45 ODE import template and S45 ODE import template for SRS respectively.
- c. Do not leave any blank row(s) between each record. Any record(s) after the 1st blank row will not be imported.

- d. Do not alter the format of the template.

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Q8. Why is a password required every time I create a new S45 ODE file?

- A8. Due to security and confidentiality reasons, password is required every time a new S45 ODE file is created to ensure only authorised personnel can open the S45 ODE file.

However, the password may be reused for subsequent new S45 ODE file creation.

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Q9. I have forgotten my password for the S45 ODE file. Can IRAS help to recover the file/ password?

- A9. Password protection function is built to prevent unauthorized users from accessing or making changes to your file. IRAS would not be able to recover your password.

You will have to create a new file.

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Q10. I have forgotten my password for the S45 ODE file. Can I do a password reset via the ODE application?

- A10. You are required to use the existing password to open the S45 ODE file via the ODE application before you can reset the password.

If you have forgotten the existing password, you will not be able to reset password and must create a new S45 ODE file.

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Q11. What are the various form types available in the S45 ODE application/ Import Template?

- A11. There are 6 form types in the S45 ODE application.

- a. IR37 – For payments to non-resident relating to Interest, Royalties, rental of movable properties, charter fees, management fees, technical fees, Director's fees and remuneration, distribution of income by Unit Trust and Real Estate Investment Trust.
- b. IR37A – For payments to non-resident property trader relating to gains from real property transaction.
- c. IR37B – For SRS withdrawal made by non-Singapore citizen
- d. IR37C – For payments to non-resident professionals
- e. IR37D – For payments to non-resident public entertainers.

PMP – For 5% premature penalty on premature withdrawal made by non-Singapore citizen

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Q12. I only have Withholding Tax submission under form IR37. Do I need to fill up the rows for the tab 'IR37A', 'IR37C' and 'IR37D'?

A12. You are only required to complete the form type applicable to your payment.

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Q13. What is the maximum number of Withholding Tax records I can create in the S45 ODE Import Template?

A13. You can only create up to 500 Withholding Tax records per form type (i.e. IR37, IR37A, IR37B, IR37C, IR37D and PMP) or a total of 2,000 and 1,000 Withholding Tax records for all 4 form types in a S45 ODE Import Template and for both form types (i.e. IR37B and PMP) in a S45 ODE Import Template for SRS respectively.

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Q14. Can S45 ODE application check whether there are duplicate record(s) within the same file?

A14. Yes. S45 ODE application will immediately prompt messages when the application detects duplicate record(s) during importing of records.

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Q15. I am trying to upload my file to IRAS, but I could not find my file when I browse for it in the path stated.

A15. The folder may be hidden due to the current configuration of your PC. To unhide the folder, you can go to 'Control Panel' and follow the steps shown below

- b. Select 'File Explorer Options'.
- c. Select 'View' tab.
- d. Click 'Show hidden files and folders' or 'Show hidden files, folders, or drives'
- e. Click 'Apply'
- f. Click 'OK'

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Q16. Why was the path prompted during uploading of files to myTax Portal different from the path which I have saved the S45 ODE file?

A16. The S45 ODE file which you have saved at your desired location (i.e. '.S45' file) is for future reference/editing.

The path which was provided to you during the uploading of file to myTax Portal is for uploading of the embedded file (i.e. '.S45x' file) to be submitted to IRAS.

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Q17. After I have submitted the S45 ODE file to IRAS, how do I know whether any penalties have been imposed?

A17. The S45 ODE application will compute the estimated penalties payable. After the S45 ODE file has been submitted and processed successfully, you may view the penalties payable via myTax Portal > S45 > View/Amend S45 Form.

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Q18. How do I know if my submission has been successful?

A18. An Acknowledgement Page with an acknowledgement number will be generated if the submission is successful. You may also view the status of the submission via myTax Portal > S45 > View/Amend S45 Form to confirm and view the status of the submission made.

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Q19. Can I start working on another S45 ODE file while submitting/uploading an S45 ODE file to IRAS via myTax Portal?

A19. You should only work on one file at a time. Any file submission should be completed first before you start working on another new file.

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Q20. Should I accept the latest S45 ODE application release when prompted?

A20. You must accept every new release to avoid encountering problems when using the S45 ODE application.

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Q21. How do I know if I have downloaded the latest version of the S45 ODE application?

A21. There will be a message to inform you to perform an auto-update if there is a later release of the application which you are required to accept. You will only be prompted with the message if you are connected to the internet when you launch the S45 ODE application.

Alternatively, you may periodically check for new updates of the S45 ODE application via www.iras.gov.sg > Digital Services > Withholding Tax > S45 Offline Data-Entry (ODE) Application

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Q22. Is there any auto update for the S45 ODE Import template?

A22. The S45 ODE Import template does not have an auto-update feature.

You will have to periodically check for new updates for the S45 ODE Import template from www.iras.gov.sg > Digital Services > Withholding Tax > S45 ODE Import Template or S45 ODE Import Template for SRS

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Q23. How do I print out the payee records in the S45 ODE file?

A23. In the ODE application, click on 'File Summary' > 'All forms' > Select the relevant payee record > 'View' > 'Print'.

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Q24. If I discover an error after submission of the S45 ODE file, can I make amendments and re-submit again?

A24. You may amend the records online once they have been processed.

What you need to do

1. Log in to [myTax Portal](#)
2. Select S45 > View/Amend S45 Form
3. Follow instructions shown on the screen to edit the Withholding Tax (WHT) records.

Your new submission will override the previous submission once the amendment to the WHT record has been processed.

Please note that online amendment is only applicable for WHT records submitted within 2 back years from the current date. For information on how to amend WHT records submitted more than 2 back years, please refer to www.iras.gov.sg > Taxes > Withholding Tax > Withholding Tax Filing > Making amendment after filing/ claiming refund.

Refunds, if any, will be credited to your GIRO account (if you are under GIRO for payment of withholding tax) or via an SGD cheque (for non-GIRO payer) for the payment of penalties and tax borne by the Payer. If tax was borne by the Payee, refund will be made to the payee via an SGD cheque.

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Q25. Why are there no records found in the exported excel file after I have done an export from the File Summary page?

A25. Only records that are shown in the Result List can be exported to the excel file.

After you have selected the form type that you want to export > Click on 'Export to Excel'.

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Q26. What should I do if I encounter the error message 'Please submit an ODE file that contains a maximum of 2 years of transactions. If you have more than 2 years of transaction to file, please submit in separate files.'

A26. You are required to separate the records into 2 or more ODE files, each file containing a maximum of 2 years Withholding Tax records.

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Q27. What should I do if I encounter problems while using the S45 ODE application?

A27. Please email us at enfs45@iras.gov.sg with the following details:

- a. Date and time when you encountered the problems
- b. The operating system you are using (e.g. Windows 7, etc. Please refer to [Q31](#))
- c. The browser type and version number (e.g. Goggle Chrome version 54, etc. Please refer to [Q33](#))
- d. The name of the Internet Service Provider (ISP) (e.g. Starhub, Singtel, etc)
- e. The error messages you encountered or the screenshot of the errors encountered

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Q28. What are the hardware requirements for S45 Offline Data Entry (ODE) Application?

A28. The minimum hardware requirements are:

- a. Pentium 4 PC and above with 1 GB RAM (recommended 2GB RAM)
- b. 512kbps modem with connection to a local ISP (For submission to IRAS)

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Q29. What are the software requirements for S45 Offline Data Entry (ODE) Application?

A29. The minimum software requirements are:

- a. Operating System Windows 8.1 and Windows 10
- b. Microsoft Edge and Google Chrome (version 54 and above)
- c. Java Runtime (JRE) version 6, update 14 and above

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Q30. Do I need to check for the correct Java Runtime (JRE) version before I start to use the S45 ODE application?

A30. You will need to check that your PC is installed with JRE version 1.6, update 14 and above. To install the latest Java Runtime Version, you may download it from <http://www.java.com/en/download/index.jsp>

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Q31. How do I check the version of my operating system?

A31. You may check the version of your operating system as per the steps below:

- a. Open Windows "Control Panel"
- b. Go to "System"
- c. The operating system version is displayed under "Windows specifications"

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Q32. How do I check the version of my browser?

A32. You may check the version of your browser as per the steps below:

- a. Click "*Help*" on the menu bar
- b. For Microsoft Edge, click "*About Microsoft Edge*"
- c. For Google Chrome, click "*About Google Chrome*"

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Q33. How do I check the Java setting and JRE version installed?

A32. You may check the Java setting and JRE version as per the steps below:

Step 1:

- a. Open Windows "*Control Panel*".

- b. Double-click the “*Java icon*” to launch the Java Control Panel (if you are unable to find Java icon, please proceed to step 3).
- c. Under the “*General*” tab click on the “*About*” button, the next screen that appears will depend on the JRE version installed in the PC. Please check if your PCs are installed with JRE version 1.6, update 14 and above.

Step 2:

Please check if your browser setting is Java enabled. To do so, follow the steps below:

For Microsoft Edge

- a. Click the 'Settings' menu on your browser
- b. Select 'Cookies and site permissions'
- c. Under 'All permissions', select 'JavaScript'
- d. Ensure that it is 'Allowed'

For Google Chrome

- a. Click the 'Settings' menu on your browser.
- b. Select 'Privacy and Security' > “Site Settings”.
- c. Under “Content”, click the “JavaScript”.
- d. Enable the “Sites can use JavaScript”.

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Q34. What is the requirement for executing Java and JavaScript?

A34. For your browser to execute Java and JavaScript, you must use a JavaScript capable browser, such as Microsoft Edge and Google Chrome (Version 54 and above). Please refer to [Q33](#) on how to check Java setting.

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