

## FAQ on online e-Filing of Section 45 Withholding Tax Form

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**Q1. Who can e-File S45 forms?**

A1. You can authorise the following personnel to prepare S45 forms via our e-Services.

- a. Tax agents/ Staff
- b. The sole proprietor (NRIC holder) of the business

Only a staff or tax agent who has been authorised as an Approver, via e-Services Authorisation System (EASY), can **submit** S45 forms to IRAS.

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**Q2. Is there a limit to the number of the forms my organisation can e-File?**

A2. There is no limit to the number of forms an organisation can e-File but do not submit the same record twice as duplicate payment will then be required from you.

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**Q3. Are there other payment modes for Withholding Tax besides GIRO?**

A3. Yes, however we strongly encourage GIRO or e-payment.

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**Q4. I do not have the full address of the payee, but the field is mandatory. What should I do?**

A4. You may indicate the country of residence under the address field if you do not have the payee's full address.

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**Q5. I do not have the payee's ID. What should I do?**

A5. If you do not have the payee's ID, you may leave the field blank.

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**Q6. My period of payment overlaps 2 or more calendar years, how should I declare?**

A6. For submission with period of payment overlapping 2 or more calendar years, please file for each calendar year separately.

Example: File 2 Withholding Tax Submissions if

Period of Payment is from 01 Dec 2016 to 31 Jan 2017

File a Withholding Tax submission (1) -> Period of Payment from 01 Dec 2016 to 31 Dec 2016

File a Withholding Tax submission (2) -> Period of Payment from 01 Jan 2017 to 31 Jan 2017

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**Q7. Can I save the form temporarily without having to submit it to IRAS?**

A7. Yes, you can click on 'Save Draft' button.

This feature allows you to save the information you have just entered for the next 60 days.

If the form is still not submitted to IRAS after 60 days, it will be auto-deleted.

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**Q8. How do I retrieve the draft record that I have just saved?**

A8. You can go to S45 e-Services > 'Retrieve S45 Form (Draft)'.

You can then proceed to search for the draft by making use of the search parameters provided.

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**Q9. Who can retrieve/ view the draft record saved?**

A9. Both the Preparer and Approver can retrieve the draft for editing.

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**Q10. Is 'Submit to Approver' considered a submission to IRAS?**

A10. No. It is only a submission to the Approver who can approve it before he/she has to submit to IRAS.

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**Q11. What is the time frame for my approver to approve my submission?**

A11. Approver is required to approve the Withholding Tax submission within 60 days from the date the preparer submits to him/her for approval. Otherwise, the submission will be auto deleted after 60 days.

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**Q12. How do I know if the record has been e-filed successfully?**

A12. When your record has been sent to IRAS, an Acknowledgement Page with an Acknowledgment reference number will appear.

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**Q13. After e-Filing, do I need to save or print the Consolidated Statement/ Acknowledgement Page?**

A13. It is recommended to save or print a copy of the Consolidated Statement/ Acknowledgement Page for reference in future.

To save a copy, go to 'File' > 'Save'

To print a copy, click the 'Print' button at top right hand corner of screen

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**Q14. How do I amend a record which I have submitted?**

A14. Once the form has been submitted, you cannot amend the record online.

- a. You must pay the withholding tax that you already filed by the due date. If your amendment would result in **additional tax payable**, you should e-file the difference by the due date. Otherwise, penalties will be imposed for late payment.
- b. You will have to write in to [enfs45@iras.gov.sg](mailto:enfs45@iras.gov.sg) to inform IRAS of the changes/ errors and attach your supporting documents.
- c. **Any amendments by IRAS will only be made after the GIRO deduction (if you are on GIRO payment).**
- d. Refunds, if any, will be made through your GIRO account (if you are on GIRO for payment of withholding tax) for the penalties and tax borne by the Payer. If tax was borne by payee, refund will be made to the payee via cheque payment.

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**Q15. If I am under GIRO and IRAS have amended the filing with changes to tax payable amount, how soon will I be able to see the updated GIRO Plan details?**

A15. The GIRO Plan details will be updated within 3 working days upon notification from IRAS that changes have been effected.

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**Q16. When will I get the Confirmation of Payment letter?**

A16. It will be sent out within the next 10 days from the GIRO deduction date (25<sup>th</sup> of the month the tax is due) or from IRAS' receipt of tax payment.

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**Q17. What should I do when I encounter error during e-Filing?**

A17. Please send us the screenshots of the error page to [enfs45@iras.gov.sg](mailto:enfs45@iras.gov.sg) for our review.

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