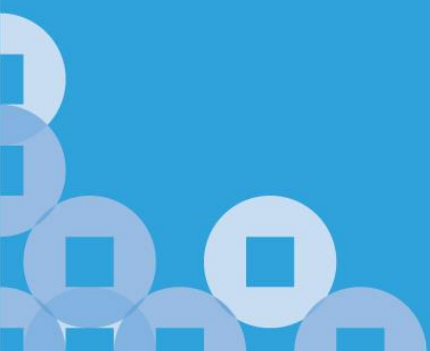




INLAND REVENUE
AUTHORITY
OF SINGAPORE

FAQ

Object to Assessment



Filing Objection via the e-Service

Q1. What is ‘Object to Assessment’?

- A1. Object to Assessment is an e-Service that enables individual taxpayers to object to their income tax assessment online. Eligible individuals can use this e-Service to object to their Notice of Original Assessment for the:
- Current Year of Assessment (YA); and
 - Advance YA (for Clearance only)

The e-Service can be used to file an objection for any of the following reasons:

- (a) Revise your previous Income Declaration;
- (b) Amend your previous claims for Deductions and Reliefs;
- (c) Claim for Parenthood Tax Rebate; or
- (d) Change in Tax Residency Status (Non-Resident to Resident), if applicable.

For objections to the tax assessment of a prior YA, please write in or email us via mytax.iras.gov.sg (using *myTax Mail*).

Q2. What should I do if I am unable to use the e-Service?

- A2. If you are unable to use the e-Service, please correspond with us via the following modes:
- Email via mytax.iras.gov.sg (using *myTax Mail*)
 - Mail to Inland Revenue Authority of Singapore, 55 Newton Road, Revenue House, Singapore 307987

Q3. What is the Summary of Auto-Included Information?

- A3. The Summary of Auto-Included Information is a statement of your income, deductions and reliefs based on information from the relevant organisations and automatically included in your income tax assessment. If you disagree with the income and salary deductions information shown in the Summary of Auto-Included Information, please clarify with your employer(s) or the relevant organisations directly.

Q4. My employer is participating in the Auto-Inclusion Scheme for Employment Income. My employment income and deductions from this employer was, however, not included in my Notice of Assessment.

Do I have to report my employment income from this employer in the e-Service?

- A4. No, you do not have to report the employment income from this employer.

If your employer is participating in the Auto-Inclusion Scheme for Employment Income, you should not declare your employment income, CPF contributions, donations and life insurance premiums deducted from your salary. Your employer should have provided the details of your income and salary deduction to IRAS. The details will be shown in the Summary of Auto-Included Information.

If, however, the details are not shown in the Summary of Auto-Included Information, please tick the box under item 1 – ‘Employment’ in Section A of the Main Tax Form and enter the name of your employer. Please do not tick the box if you were posted to work overseas for the whole of last year.

Q5. The employment income and salary deduction details shown in the Summary of Auto-Included Information is incorrect. Can I amend the details?

A5. The Summary of Auto-Included Information is a statement of your income, deductions and reliefs based on information from your employer and other organisations. If you disagree with the income and salary deductions information shown in the Summary of Auto- Included Information, please clarify with your employer(s).

Q6. My employer is participating in the Auto-Inclusion Scheme for Employment Income. I have erroneously declared, under Section B in the e-Filing, the employment income from this employer and the income has been double-assessed in my Notice of Assessment.

How should I rectify the error?

A6. You may remove the income amount that has been erroneously declared in Section B. Thereafter, click on the option ‘Yes’ to the question, ‘Is the income reduction due to removal of the Auto-Included Employment Income shown in Section A?’.

Q7. My partnership income is incorrect but I am unable to amend it. How do I amend the figures?

A7. You cannot amend the partnership income. Your share of allocated profit/loss will be adjusted based on the information provided by the precedent partner in the Form P tax return. Thus, please approach your precedent partner if you disagree with the information in the Form P.

Q8. My employment income for tax clearance is incorrect but I am unable to amend it. How do I amend the figures?

A8. You cannot amend the employment income as it was provided by your ex-employer for tax clearance purposes. If there is any change in income, please contact your ex-employer to submit an Additional or Amended Form IR21. If you wish to declare

employment income from other employer(s), please click on “4. Other Income – Gains or Profits of an Income Nature” at Main Tax form.

Q9. How do I retrieve a draft copy of my objection which I temporarily saved at myTax portal?

A9. You may retrieve a draft copy of your objection by following these steps:

- (a) Login to *myTax Portal* at mytax.iras.gov.sg using your SingPass or IRAS PIN;
- (b) Select Individuals > Object to Assessment on the top menu;
- (c) Follow the instructions shown on the screen to retrieve your draft copy and continue to file your objection.

Please note that the draft copy of your objection is temporarily saved for a period of 14 days or 15 Dec, whichever is earlier, from the last update.

A10. Why am I unable to retrieve the draft copy of my objection saved?

A10. You may not be able retrieve the draft copy due to the following reasons:

- (a) The draft copy of your objection was not successfully saved previously;
- (b) The draft copy of your objection has been deleted from myTax portal as it exceeded the grace period for temporary storage; or
- (c) Your objection has been submitted successfully.

Q11. Can I retrieve the Consolidated Statement after I have successfully submitted my objection?

A11. No, you will not be able to retrieve the Consolidated Statement. The Consolidated Statement, which shows a summary of your objection details, can only be printed before you submit your objection. If you do not have a printer, please save a copy for your own record.

Q12. How do I know if I have submitted my objection successfully?

A12. If your submission was successful, you will see an Acknowledgement Page on the screen after you click 'Submit' at the Consolidated Statement page.

Alternatively, you can click 'Object to Assessment' on the left hand side menu at *myTax Portal*. If your objection was submitted successfully, you will see a message informing you that you have successfully submitted an objection to your tax assessment. If you do not see this message, please re-submit your objection via the e-Service.

Q13. Do I have to submit any supporting documents (e.g. IR8A)?

A13. Supporting documents, such as Form IR8A / certified Statement of Accounts, may be required in order for you to complete your submission of objection to your tax

assessment. If required, you will be prompted at the Consolidated Statement to submit the relevant documents. You will only be able to complete the submission after all the requested documents are uploaded in the Consolidated Statement.

While you may not be prompted to submit the supporting documents at the e-Service, IRAS may request these documents, if necessary, when we are reviewing your objection.

Q14. I have been prompted to submit documents but I do not have them on hand now. Can I submit my objection without uploading the documents?

A14. You will only be able to complete the submission after all the requested documents are uploaded in the Consolidated Statement. If the documents are not available, you may save your request as draft at any point before submission.

To do so, please click 'Save Draft & Exit' at the bottom of Main Tax Form. Your draft copy will be saved in the system for 14 days or 15 Dec, whichever is earlier, after which the draft copy will be deleted.

Please note that the draft saved is not a submission of your objection.

Q15. What should I do if I do not see an Acknowledgement Page after clicking 'Submit'?

A15. Please click Object to Assessment on the left hand menu of *myTax Portal*. If the submission was successful, you will see a message informing you that you have successfully submitted the request.

If you do not see this message, please re-submit your request via the Object to Assessment.

Q16. How do I make amendments after I have submitted my objection via the e-Service?

A16. You are unable to make amendments after you have submitted your objection via the e-Service.

You may email us the details of the amendments via mytax.iras.gov.sg (using *myTax Mail*). *myTax Mail* is a secure email system for you to correspond with IRAS. Please provide full details of the amendments and indicate your contact number in your email.

Q17. When will I receive my revised Notice of Assessment (NOA)?

- A17. We will send you the revised NOA by post or update you on the status of your objection within 10 working days. If you have updated your mobile number with IRAS, we will send you an SMS alert when the pdf copy of the revised NOA is deposited in myTax portal.

Deductions & Reliefs

Q18. How do I indicate new claim details or changes in my relief claims?

A18. You only need to enter your claim and provide the details for all Non-NRIC dependants or if there are changes to your claims.

To provide the particulars of your dependants, please carry out the following steps:

- (a) Click “Change, remove or make new claims for Deductions, Reliefs and Rebates. (e.g. Donations, CPF, spouse, child reliefs and Parenthood Tax Rebate)” under item **6-22**- “Total Deductions And Reliefs” in the Main Tax Form to access the Deductions and Reliefs Page.

For example, to provide particulars of your children, click “Provide details for new claims or changes to your child’s particulars.” under item 9- ‘Child’ in the Deductions and Reliefs Page.

- (b) Enter your claim details and the particulars of your dependant(s).

If you are married overseas, you are required to provide the details of your spouse by clicking 'Provide details of new claim of your spouse only if your marriage is registered outside Singapore'.

Please ensure you meet all the qualifying conditions before making any claim.

Q19. Can I transfer my Parenthood Tax Rebate (PTR) balance to my spouse or vice-versa via the e-Service?

Q19. You can only submit a new claim for PTR, but not transfer the balance, via this e- Service.

If you would like to transfer the existing PTR balance in your spouse’s account to your account or vice-versa, you may do so at our Transfer PTR e-Service at mytax.iras.gov.sg. If you or your spouse wish to adjust your tax payable after the transfer of PTR, please email us via *myTax Mail*.

Alternatively, you can transfer the balance of your PTR account to your spouse’s account or vice-versa by writing to IRAS to authorise the transfer. In your correspondence, please indicate the following information:

- (a) Your name, NRIC number and child order of your child

- (b) Your spouse's name and NRIC number
- (c) The amount of PTR you or your spouse want to transfer
- (d) Both you and your spouse's signatures

You may correspond with us via:

- Email via mytax.iras.gov.sg (using *myTax Mail*);
- Mail to Inland Revenue Authority of Singapore, 55 Newton Road, Revenue House, Singapore 307987

Contact Information

For enquiries on this user guide, please call 1800 356 8300 or email taxqueries@iras.gov.sg

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