



INLAND REVENUE  
AUTHORITY OF  
SINGAPORE

# IRAS <sup>AT</sup> 30

*Contributing to Nation-building,  
Together.*

**IRAS Annual Report FY2021/22**



**Trending now**

# Who we are



## Our Mission

Act as an agent of the Government and provide service in the administration of taxes and enterprise disbursements

Advise the Government, and represent Singapore internationally, on matters relating to taxation

## Our Vision

The leading revenue authority in the world

A partner of the community in nation-building and inclusive growth

A dynamic team of competent and committed people

## Our Corporate Goals

Foster an economic environment that supports inclusive growth

Provide excellent service

Maximise voluntary compliance

Enhance organisational and staff productivity and agility

Achieve a high level of staff competence, ownership and satisfaction

## Our Core Values

Fairness

Treat everyone in the same circumstances equally

Integrity

Do what is right without fear or favour in all circumstances

Professionalism

Serve our nation responsively, with competence, pride, commitment and empathy

Teamwork

Work with one another with mutual trust and respect to achieve Whole-of-IRAS and Whole-of-Government outcomes

Innovation

Continuously seek new ways to do our work better



# Chairman's Statement

## Contributing to Nation-Building

Tax revenue is the main source of the Government's Operating Revenue, accounting for about 73.6% in FY2021. It is used to fund various social, economic and security programmes for Singapore. IRAS plays an instrumental role in implementing measures to build a fairer and more resilient tax system. Some upcoming measures that it will be implementing include:

- Imposition of GST on low-value goods imported via air or post and imported non-digital services from 2023.
- Increase in top marginal Personal Income Tax rates from Year of Assessment 2024.
- 1%-point increase in GST rate in 2023 and 2024.
- Increases in marginal Property Tax rates for residential properties in two phases over 2023 and 2024.

## Supporting Inclusive Growth

Beyond tax collection, IRAS also supports the government in disbursing grants to businesses. In FY2021, IRAS disbursed various grants to support businesses and help Singaporeans retain their jobs or get new ones:

- \$3.1 billion in payouts to over 130,000 businesses under the Jobs Support Scheme.
- \$840 million in Wage Credit Scheme payouts to more than 99,000 employers on the qualifying wage increases.
- \$2 billion in Jobs Growth Incentive payouts to over 74,100 employers. Another payout of \$633 million was disbursed in June 2022.
- \$1.1 billion in payouts under the Rental Support Scheme to over 140,000 eligible tenants and owner-occupiers.



**Mrs Tan Ching Yee**  
Chairman

IRAS celebrates 30 years as a Statutory Board this year. I would like to congratulate IRAS on its efficient tax administration over the years. It has contributed to our nation-building efforts, providing the resources for Singapore to grow as a global city and an inclusive society.

## Chairman's Statement

### Fostering International Cooperation in Tax Matters

IRAS continues to participate actively in international fora to shape the international discourse and consensus-building efforts on tax policy and administration. One such forum is the OECD Inclusive Framework on Base Erosion and Profit Shifting (BEPS). IRAS, together with the Ministry of Finance and economic agencies, will be studying the introduction of a Minimum Effective Tax Rate for large Multinational Enterprises (MNEs). This will be aligned with Pillar 2 Global Anti-Base Erosion rules of the BEPS 2.0 project.

IRAS continues to fulfil Singapore's commitment to international standards on tax transparency and cooperation. In FY2021, it successfully transmitted Common Reporting Standard (CRS) reports to all 70 reciprocal partner jurisdictions on time. It also transmitted the FY2019 Country-by-Country (CbC) reports of 24 Singapore MNE Groups to 50 partner jurisdictions, and the FY2020 CbC reports of 45 Singapore MNE Groups to 53 partner jurisdictions.

To enhance cross-border investment and trade, IRAS continues to strengthen Singapore's network of Avoidance of Double Taxation Agreements (DTAs). As at 31 March 2022, 93 of Singapore's 96 comprehensive DTAs were in force.

### Building a Future-Ready Organisation

IRAS has been transforming its business processes and structures to deliver seamless taxpaying experiences. It set up the Small Business Division in early 2022 to better serve small businesses on their tax matters. IRAS also works with other agencies and software providers to build a vibrant digital tax ecosystem – co-creating with the software industry digital tools for seamless submission of tax returns, and encouraging businesses to adopt them for greater productivity. IRAS is deepening its capabilities in Artificial Intelligence as well to leverage big data and facilitate smarter tax administration. IRAS strives to stay fleet-footed in a fast-evolving environment through effective enterprise-wide implementation of Agile practices.

### Acknowledgements

Over the past three decades, IRAS has served taxpayers and the nation well, with a spirit of innovation and continuous improvement. On behalf of the Board, I express my sincere appreciation to the management and staff of IRAS past and present for their steadfast commitment and contributions.



**Mrs Tan Ching Yee**  
Chairman

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# Commissioner's Message

**Mr Ng Wai Choong**  
Commissioner



1 September 2022 marks IRAS' 30th anniversary as a Statutory Board. We were previously the Inland Revenue Department. The legal mandate and autonomy accorded to us have accelerated our transformation as a tax agency. Taxpayers now enjoy seamless and hassle-free taxpaying experiences. Collection efficiency has markedly improved and compliance levels are high. Leveraging our strengths, we have taken on the additional responsibility of nation-wide enterprise grant disbursement.

In FY2021, IRAS collected \$60.7 billion in tax revenue as the Singapore economy continued its recovery. This was 22.4% higher than FY2020. Our cost of tax collection fell to 0.69 cents for every dollar collected. Tax arrears remained low at 0.64% of net tax assessed. We also disbursed over \$8.2 billion to support businesses and jobs.

## Fostering an Economic Environment that Supports Inclusive Growth

We proactively review our tax policies to promote economic growth and ease compliance costs. In FY2021, we reviewed 28 tax policies. Examples include the tax treatment for carried interest, and the GST treatment for travel arranging services. We also simplified the tax treatment of expenses incurred by employers on assets for working from home.

We continued to contribute to discussions and consensus-building efforts on tax policy and administration in various international fora. In particular, we participated actively in the deliberation of the 2-pillar solution on Base Erosion and Profit Shifting (BEPS) 2.0 under the Inclusive Framework.



# Commissioner's Message

**Mr Ng Wai Choong**  
Commissioner



## Redefining Taxpayers' Experience

We continued our drive to serve taxpayers better, leveraging Artificial Intelligence (AI), digitalisation and design. We expanded the Auto-Inclusion Scheme to include employers with 5 or more employees. Some 96% of their employees benefitted from their income information being transmitted directly to IRAS for Year of Assessment 2022. We also scaled up the Direct-Notice of Assessment initiative, with 80,000 taxpayers receiving their Year of Assessment 2022 tax bill directly.

We sought to make our services more user-friendly. The IRAS website was redesigned to help taxpayers find information easily and seamlessly. We also incorporated an AI-enabled digital tool to guide taxpayers when e-filing or making e-payments on myTax Portal.

We partnered banks in using a more automated way for appointing them as agents to recover overdue taxes. In addition to saving costs for IRAS and the banks, taxpayers can access their bank accounts faster after they have paid up. This initiative won the Public Sector Pro-Enterprise Initiative 2021 Silver award.

In line with the national effort to promote electronic payments, all GST and Corporate Income Tax (CIT) refunds were made via electronically from January 2022. All businesses now enjoy fast, secure and seamless e-refunds.

Our efforts to deliver seamless and personalised taxpayer services were recognised with the Best Customer Experience (Gold) award at the CX Asia Excellence Awards 2021. We also achieved an overall taxpayer satisfaction rate of 98% in our Taxpayer Survey 2021.





# Commissioner's Message

Mr Ng Wai Choong  
Commissioner



## Maximising Voluntary Compliance



To simplify tax filing for small businesses, we extended the 2-line statement (i.e. Revenue and Adjusted Profit/Loss) to Partnerships with a revenue of up to \$200,000 in Year of Assessment 2022. Some 17,000 partners have benefitted from the streamlined filing process.

We collaborated with software developers and other agencies to develop digital solutions to help businesses meet their tax and other regulatory requirements. The new Accounting Software Register Plus provides a list of software that incorporates key APIs and functions that businesses can use to submit their tax returns seamlessly. They can also transact with their business partners on the InvoiceNow network.

IRAS launched the Tax Governance Framework (TGF) and the Tax Risk Management & Control Framework for CIT (CTRM) to help companies strengthen tax compliance. The TGF seeks to enhance tax governance in a company by elevating it to the Board level. The CTRM guides large companies in establishing robust internal controls and processes to identify, mitigate and monitor key CIT risks.

We continued to take effective and deterrent actions to ensure a high level of voluntary compliance. In FY2021, we audited and investigated 8,665 taxpayers, and recovered \$385 million in taxes and penalties.

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# Commissioner's Message

**Mr Ng Wai Choong**  
Commissioner



## Enhancing Organisational Productivity and Capabilities

We started Phase 3 of the redevelopment of our core IT system in the Government Commercial Cloud. It involves extending the foundational capabilities built in Phase 2, and progressively modernising the system functionalities for the different tax types.

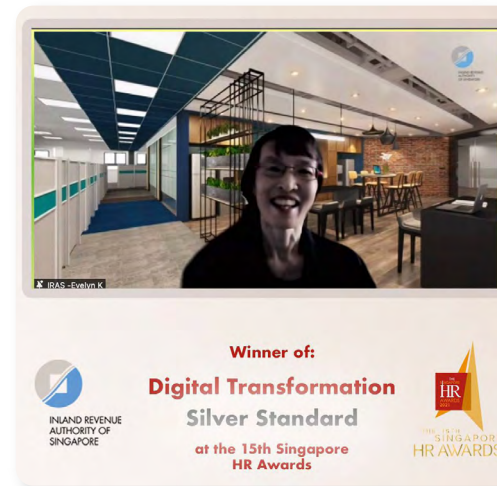
We are also stepping up our development and use of AI tools for greater productivity. Some applications include recruitment, risk assessments and service quality monitoring.

To respond more nimbly to the fast-changing environment, we are encouraging our people to put the Agile methodology into practice through cross-functional teams. We launched an Agile@IRAS Dash campaign in April 2021 to spur ground-up efforts to experiment with new ideas.

In recognition of our efforts in harnessing digital technologies to improve processes and developing workforce capabilities, we were awarded the Digital Transformation Award (Silver Standard) at the 15th Singapore HR Awards.

## Looking Ahead

As we commemorate IRAS' 30th Anniversary, we will continue our transformation to be the leading revenue authority in the world, partnering the community in nation-building and inclusive growth.



## Acknowledgements


I would like to express my appreciation to the Board for its support. I would also like to thank all IRAS staff – both past and present – for their dedication and contributions to IRAS over the years.



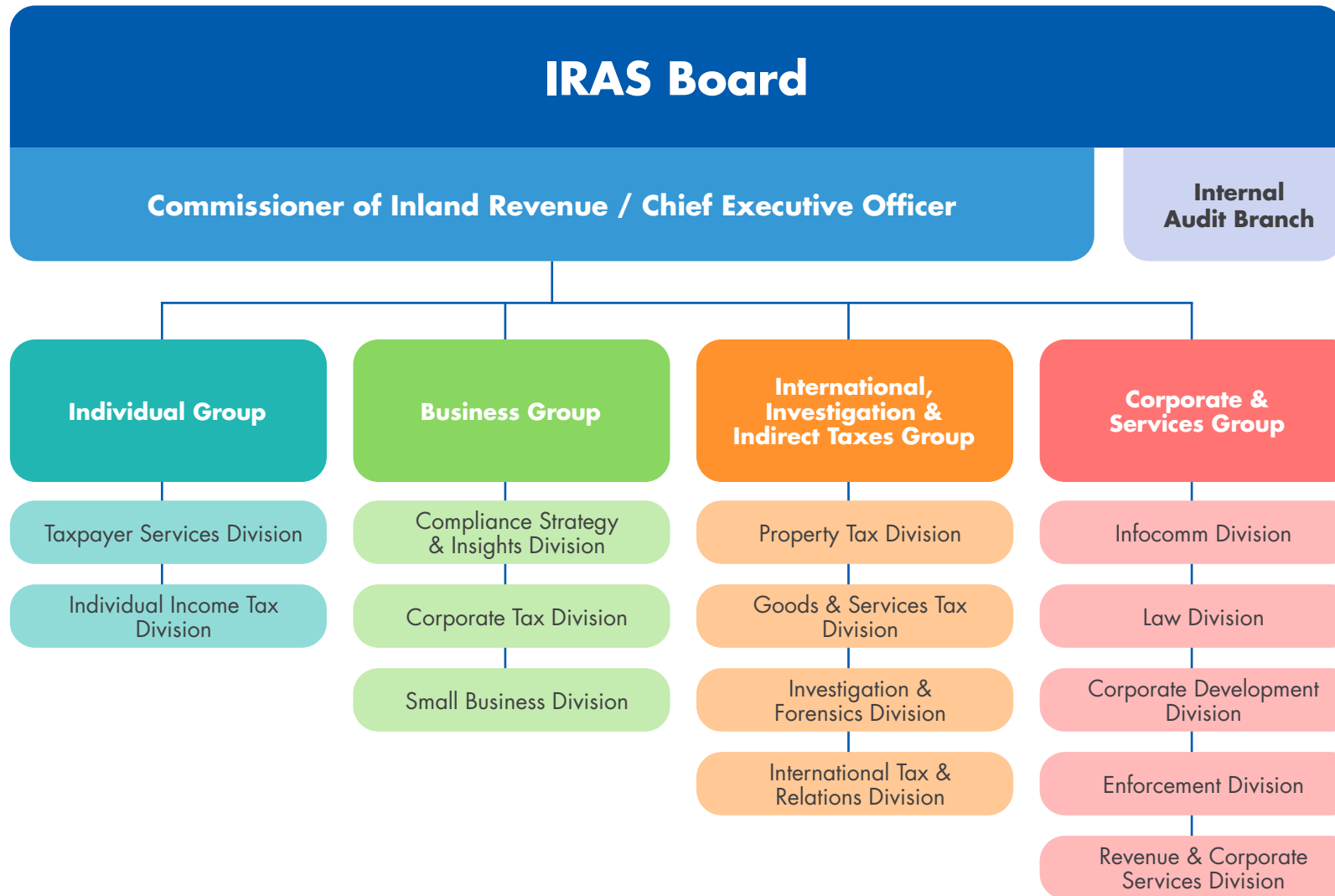
## Members of the IRAS Board

The IRAS Board provide us with strategic directions and guidance. The 3 meetings conducted virtually last year focused on the review of major corporate policies, risk management, as well as approvals for financial statements, annual budget and major expenditure projects. The Board has two committees, the Audit and Risk Committee and the Staff Committee A, to assist in carrying out its duties.

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 [Mouseover for more info](#)

# Organisation Structure





# IRAS at 30: Contributing to Nation-Building, Together

IRAS celebrates 30 years as a statutory board in 2022. We have come a long way to become a trusted partner of taxpayers in nation-building. Over the past three decades, we have made significant headway in our growth as a tax administrator - from leveraging and adopting new technologies in taxpayer services to building an agile workforce. Here is a snapshot of our digital transformation.

## Transformative Milestones

### IRD to IRAS: An Efficient Tax Authority

#### IT as key enabler: Inland Revenue Integrated System (IRIS)

Pioneered an integrated system of imaging, bulk processing and workflow management that paved the way for IRAS to process 80% of assessments via automation

1992 - 1997

### A Service Organisation Where Taxpayers Are Valued Customers

#### A Host of e-Services for:

- Filing of Individual Income Tax
- Stamping
- Valuation List
- Filing of Estimated Chargeable Income (ECI) for companies
- Filing of GST returns via CPF/IRASLine
- Tax Clearance

#### Inland Revenue Interactive Network (IRIN)

A new information system with the nimbleness to cater for rapid changes in fiscal and tax policies as well as service customisation for different taxpayer segments

1998 - 2004

### A Partner of Taxpayers in Nation Building, Economic Development & Inclusive Growth

#### myTax Portal

A personalised one-stop service portal across tax types

#### No-Filing Service (NFS)

Taxpayers under NFS do not have to file their tax returns

#### Tax Simplification for Businesses:

- Form C-S
- Exemption of ECI filing for small companies with ≤ turnover \$1 million

#### Assisted Compliance Assurance Programme

Framework to help businesses enhance their tax risk management and strengthen GST internal controls

2005 - 2015

### An Enabler to the Community

#### Leveraging Analytics, Design and Digitalisation to redefine taxpayers' experiences

- API Marketplace: working with software developers to deliver taxpayer-centred digital tax solutions
- Redesigned myTax Portal and IRAS website for more intuitive navigation
- Interactive Property Tax Bill and Digital Notices by default

#### Supporting businesses through disbursing grants

- 2020: Jobs Support Scheme, Foreign Worker Levy Rebate, Government Cash Grant for Rental Relief
- 2021: Jobs Growth Incentive, Rental Support Scheme, Special Employment Credit Scheme, Enabling Employment Credit Scheme and SkillsFuture Enterprise Credit

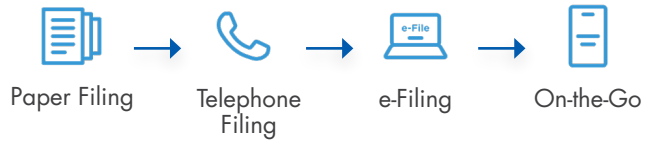
2016 - 2022

# IRAS at 30: Contributing to Nation-Building, Together

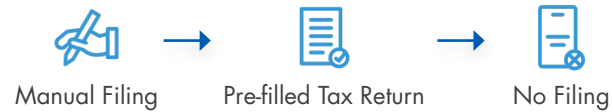
## Transformative Experiences

### Easier Filing

#### Modes of Filing



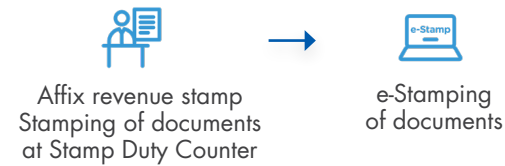
#### Methods of Filing



### Easier GST Refund for Tourists



### e-Stamping



### Convenient Payment

#### Cash Payments



#### GIRO



+

#### e-Payments

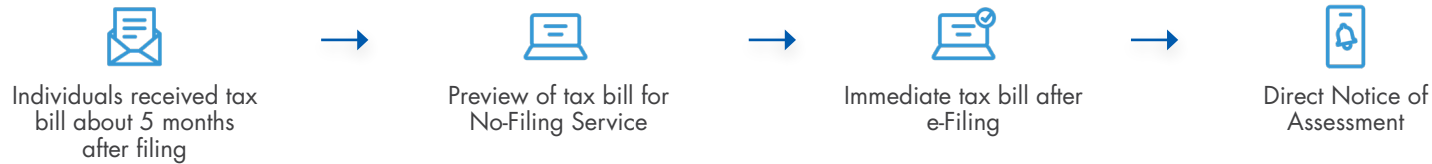




# IRAS at 30: Contributing to Nation-Building, Together

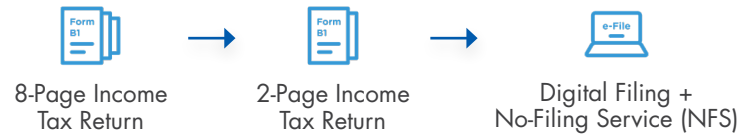
## Transformative Experiences

### Faster Response

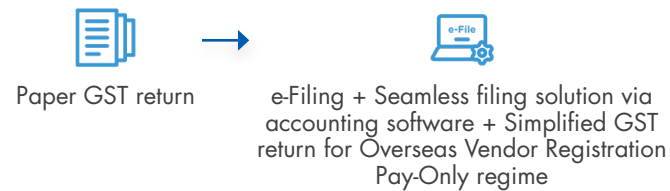


### Simplifying Tax

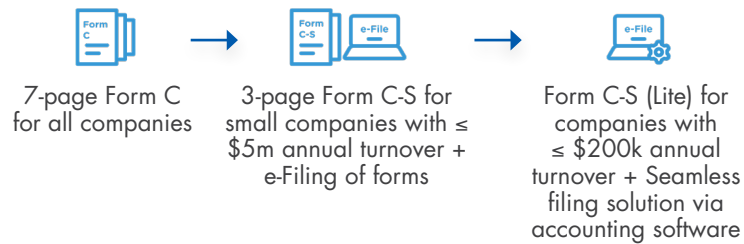
#### Individual Taxpayers



#### GST-Registered Businesses



#### Corporate Taxpayers



#### Property Owners



## Our Revenue Collection

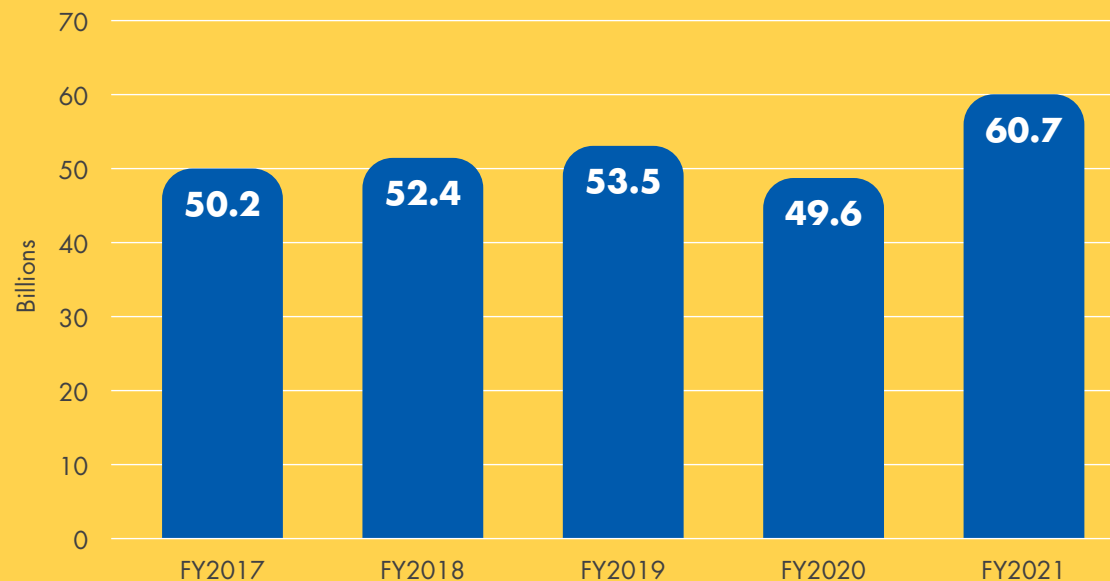
**IRAS is the main tax administrator for the Singapore Government. Taxes collected are used to support Singapore's economic and social programmes to achieve quality growth and an inclusive society.**

In FY2021, IRAS collected a total revenue of \$60.7 billion from Income Tax (Corporate Income Tax, Individual Income Tax and Withholding Tax), Goods and Services Tax (GST), Property Tax, Stamp Duty and Betting Taxes. This represents 73.6% of the Singapore Government's Operating Revenue and 11.4% of Singapore's Gross Domestic Product.

As at 31 March 2022, the current year arrears for Income Tax, Goods and Services Tax and Property Tax totalled \$332.8 million. This amounted to a tax arrears rate of 0.64%, which is lower than FY2020's 0.72%.



### IRAS' Tax Collection

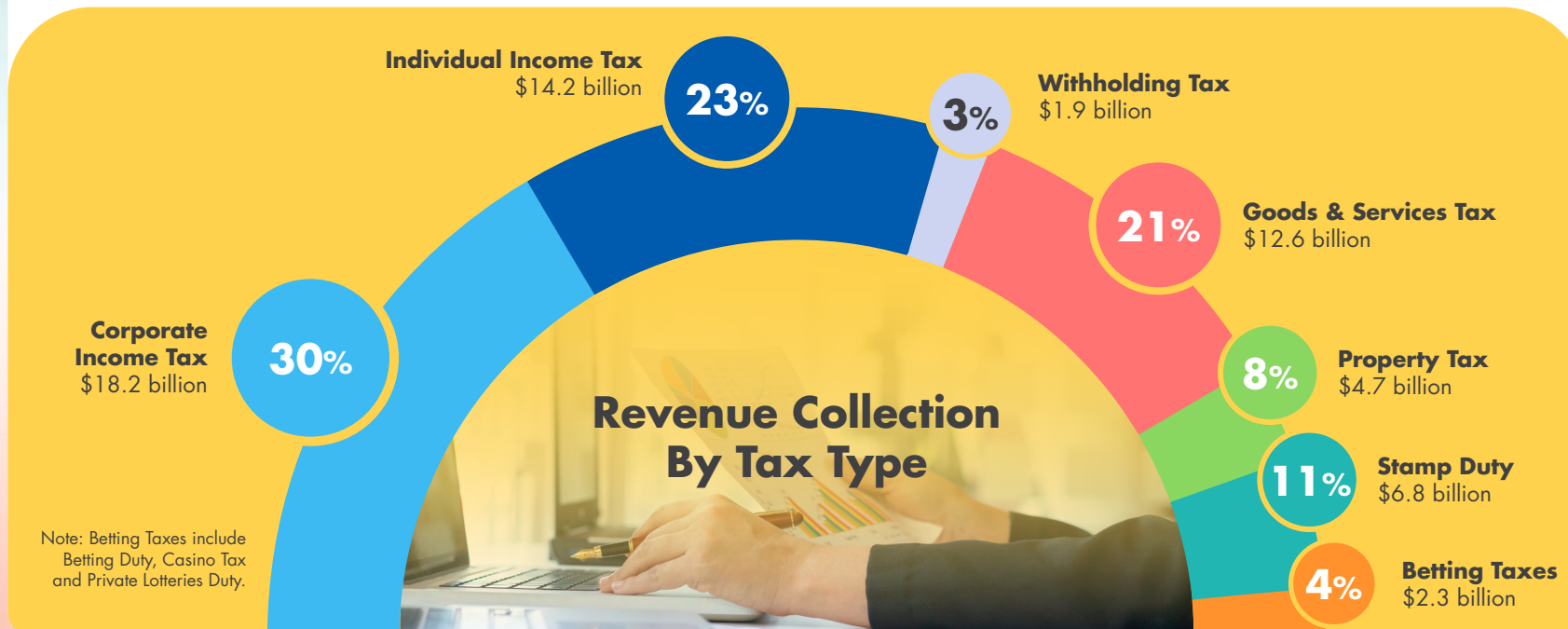


● IRAS' Tax Collection

# Our Revenue Collection

- Total Income Taxes (Corporate Income Tax, Individual Income Tax and Withholding Tax) amounted to \$34.3 billion.
- GST collection amounted to \$12.6 billion.
- Stamp Duty collection amounted to \$6.8 billion.
- Property Tax collection amounted to \$4.7 billion.
- Betting Taxes – comprising Betting Duty, Casino Tax and Private Lotteries Duty – amounted to \$2.3 billion.

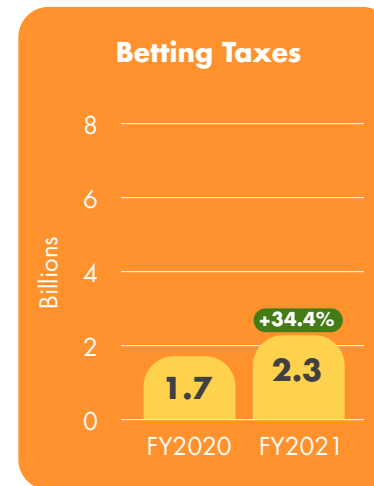
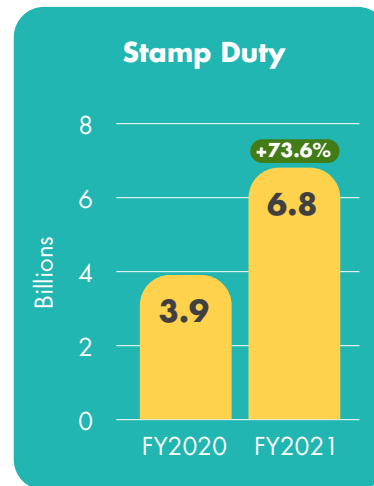
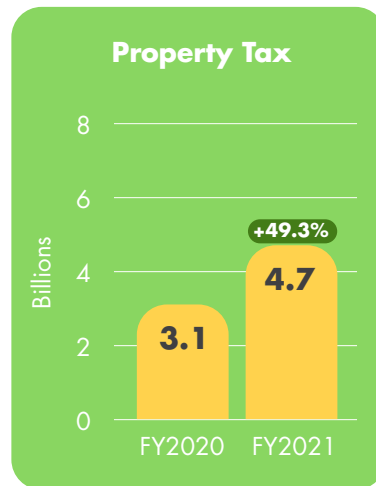
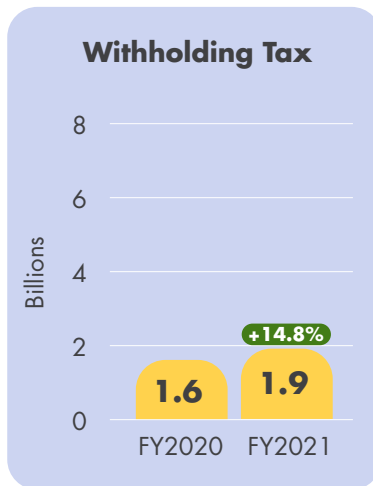
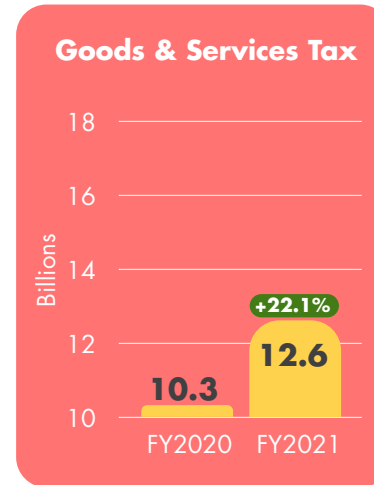
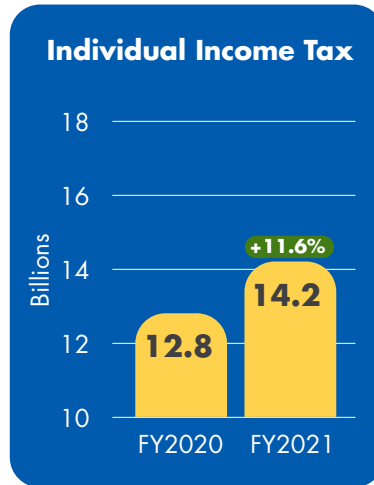
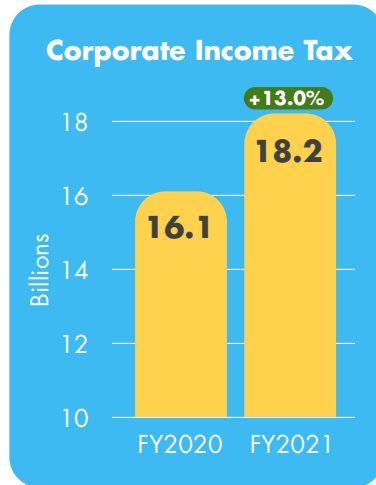
The total tax collection for FY2021 was higher than that of FY2020 by 22.4%. The increase was seen across all tax types as the economy rebounded following the easing of Covid-19 restrictions. The increase in collections for income and property taxes was also accentuated by the lower collections in the previous FY due to deferral of filing and payment of taxes, implemented as part of the Covid-19 support measures.





# Our Revenue Collection

## Year-on-Year Comparison



# Supporting Businesses and Individuals During Covid-19

In FY2021, the Government extended its support measures to help businesses and individuals cope with the ongoing pandemic. IRAS also continued to provide additional support and assistance to taxpayers, and disbursed national grants to enterprises.



## \$3.1 billion for Jobs Support Scheme (JSS)

The JSS provides wage support to employers to help them retain their local employees during Covid-19.



## \$2 billion for Jobs Growth Incentive (JGI)

The JGI supports employers to expand local hiring from September 2020 to September 2022, so as to create good and long-term jobs for locals.



## \$840 million for Wage Credit Scheme (WCS)

Under the WCS, the Government co-funds qualifying wage increases given to Singapore Citizen employees to encourage businesses to share productivity gains with workers.



## \$1.1 billion for Rental Support Scheme (RSS)

Rental support was given to Small and Medium Enterprises and eligible Non-Profit Organisations with an annual revenue not exceeding \$100 million, which are tenants or owner-occupiers of qualifying commercial properties.

While ensuring that the disbursement process is highly efficient to provide timely support to businesses, IRAS has also put in place a robust anti-gaming framework, leveraging data from multiple sources, to prevent and detect abuses of these schemes.

# IRAS at a Glance

## Our Performance in FY2021

### 100%

of YA2021 **Individual Income Tax** returns received in 2021 were assessed by March 2022

### 98.1%

of **Corporate Income Tax** returns received in 2020 were assessed by December 2021

### 28

**tax policies** were reviewed to ensure our tax system stays **competitive** and **progressive**

### 5

new comprehensive **Avoidance of Double Taxation Agreement (DTA)** and

### 8,665

cases were **audited** and **investigated**

### 1

revised **comprehensive DTA** were ratified

### 21

**unilateral** and **bilateral Advance Pricing Arrangements (APAs)** were concluded

### 24

**Mutual Agreement Procedure (MAP)** cases were resolved

The annual value of

### 99.8%

of **new properties** were assessed within 12 months from the date of completion

The annual value of

### 97.0%

of **existing properties** were reviewed by December 2021

### 96

comprehensive DTAs have been **signed** so far, of which

### 93

were **in force** as at 31 March 2022

about

### \$385mil

in **taxes and penalties** were recovered





# A DIGITAL IRAS



## Alan Chua

Senior Manager  
Centralised Services Branch  
Small Business Division

"For the past 10 years, I have been involved in various **digital initiatives** that have transformed taxpayers' experiences. One recent example would be the **seamless filing solution** that we created together with ACRA. The solution helps companies with little or no corporate tax knowledge at all to **automatically prepare** their tax computations and file their tax returns to IRAS seamlessly via an accounting software in less than 15 minutes."

## Our Services

In line with our digitalisation efforts, IRAS continues to assist taxpayers through many digital channels. To ensure the safety of taxpayers during the Covid-19 pandemic, physical appointments at our Taxpayer and Business Service Centre were served via Video-Conferencing.



4%  
Mails



We handled more than  
**1.4 million contacts**  
through multiple channels

45%  
Calls



16%  
Live Chats



2%  
Visits



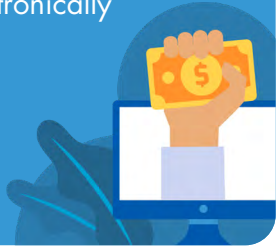
33%  
Emails



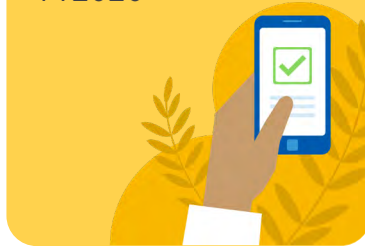
## Our Services: Connecting Digitally With Taxpayers

In FY2021

More than  
**20 million**  
payment transactions  
**99%** were paid  
electronically



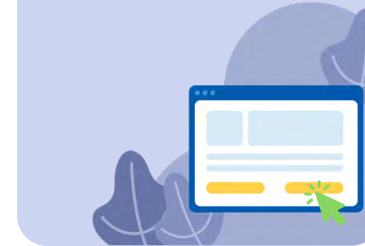
**38.9 million**  
self-help transactions  
via IRAS' e-Services,  
**8%** higher than in  
FY2020



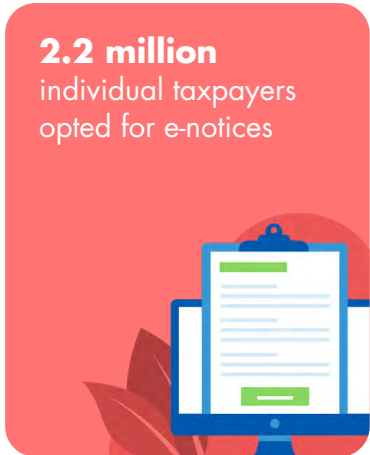
**476,490**  
sessions on the  
AskJamie virtual  
assistant, **6%** less  
than in FY2020



**16.7 million**  
website visits in  
FY2021, **6%** lower  
than in FY2020



**2.2 million**  
individual taxpayers  
opted for e-notices



More than  
**1 million** digital  
bills for residential  
properties were  
issued



**1.6 million**  
taxpayers benefitted  
from the No-Filing  
Service for the 2022  
tax filing season




**98%** of respondents  
to our biennial  
Taxpayer Survey  
were satisfied with  
IRAS' service





# Taxpayer-Centred Experiences

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 Mouseover for more info

# A Socially Responsible Taxpaying Community

IRAS is committed to building a community of socially responsible taxpayers by making it easier to file and pay taxes.

## On-Time Filing Results for FY2021

## On-Time Payment Results for FY2021

### Individual Income Tax

2,647,609 individuals assessed  
1,931,005 taxpaying individuals

96.6%

91.6%

### Goods and Services Tax

103,274 GST-registered businesses

96.8%

92.3%

### Corporate Income Tax

246,230 companies assessed  
91,202 taxpaying companies

86.7%

84.2%

### Property Tax

1,575,810 property assessments

NA

95.9%



# AN AGILE IRAS



## Sanudha Nair

Senior Manager  
Ops-Tech and Systems Branch  
Individual Income Tax Division

"Applying Agile has helped my team to achieve **continuous improvement** through constant feedback loops and faster deliverables. As we work to refine our e-Filing form for taxpayers, we are able to incorporate their feedback at each iteration of our development phase to ensure that the end product meets their needs. Our leaders also show their support for Agile working by **empowering us to make decisions** and providing us with a safe space to experiment with ideas."



# Agile@IRAS Dash

At IRAS, we encourage our staff to know, do and think Agile so that they can respond swiftly to new needs and demand changes. In FY2021, over 90 teams comprising more than 300 staff participated in our Agile@IRAS Dash campaign to do Agile projects. Here are some examples.



## 1 Inter-Agency Collaborations to Improve Service Experience for Citizens

- Redesigned the Special/ Retirement Account Top-Up Electronic Form with CPF Board to make it more intuitive for taxpayers to claim for tax relief
- Created an educational brochure to enhance HDB flat buyers' and sellers' understanding on their property tax obligations



## 2 Redesigning Tax Experience for Clubs & Associations

- Applied both Agile and Design methodologies to devise solutions that will improve the tax experience for Clubs and Associations (C&As).
- Conducted in-depth interviews to uncover the challenges they faced in fulfilling their tax obligations.
- Used insights collated to design an e-Filing system prototype for C&As and a programme of change to help them transit to e-Filing smoothly in the near future.



## 3 Enforcing with Agility

- Important to find the right balance between being firm to recalcitrant taxpayers and being empathetic to taxpayers who have genuinely been affected by Covid-19.
- Employed Agile practices to devise new strategies and customised approach in handling such cases more effectively.
- Examples include tapping on data to gain holistic insights on these taxpayers and sending them strong nudges to bring about a positive change in their behaviours.

## Future-Ready Workforce

IRAS believes in empowering our people to be the best that they can be. We provide our officers ample opportunities to learn and develop new skills, which will prepare them well for the future.



An average of  
**14 days**

in learning and development per IRAS staff



**1,887 ideas**

were registered to enhance IRAS' systems and processes, of which 1,129 were implemented by 31 March 2022



**95.5%**

of staff completed at least 1 curated course related to data, digitalisation or design



**197 IRAS officers**

are Accredited Tax Specialists who have attained a high level of technical competency



**385 IRAS officers**

were engaged in Communities of Practices in the areas of Analytics, Behavioural Insights and Design or Robotic Process Automation



**278 IRAS officers**

have completed their advanced skill certifications through the Digital Skills Incentive

# AN INCLUSIVE IRAS



## Nurhidayah Salim

Senior Tax Officer  
General Branch  
Goods and Services Tax Division

“At IRAS, we aim to provide an **anticipatory and seamless experience** for all our taxpayers. Frontline officers like myself are trained to handle a wide range of taxpayers’ queries, from tax treatments to compliance requirements. To ensure we have the right expertise to deliver **inclusive customer service**, IRAS also provides us with opportunities to **develop knowledge and skills** in areas such as data analytics, Power BI and bot training.”





## Our Feedback & Engagement Efforts

In FY2021



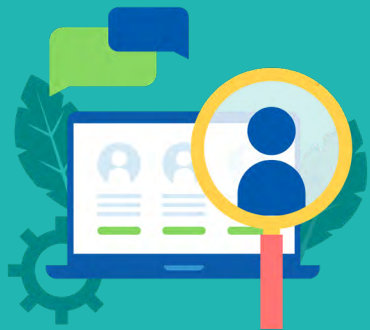
More than  
**82,000**  
taxpayers provided feedback  
to us through surveys and  
experience satisfaction ratings

Surveys conducted included:

- Overall perception survey through the biennial Taxpayer Survey 2021
- Initiative-specific surveys such as the design of GST form

Experience satisfaction ratings included:

- Polls on IRAS Website and myTax Portal
- After-service feedback on assisted service channels



We initiated more than  
**160**  
engagement sessions with  
taxpayers and stakeholders

Engagement sessions included:

- User testing and interviews on redesigning IRAS Website
- Focus group discussions on the Enterprise Disbursement experience
- Dialogue sessions with Singapore Chartered Tax Professionals and trade associations such as the Association of Banks in Singapore
- Industry consultations with retailers



# Collaborating with the Community

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# International Engagements & Partnerships



## Tax Treaties

- 93 of Singapore's 96 comprehensive DTAs were in force as at 31 March 2022
- 3 new DTAs signed, 5 new DTAs and 1 revised DTA entered into force in FY2021
- Implemented the Multilateral Convention to Implement Tax Treaty Related Measures to Prevent Base Erosion and Profit Shifting (MLI) changes to 48 DTAs as at 31 March 2022



## IRAS' Involvement in BEPS 2.0 Two-Pillar Solution

IRAS continues to play a constructive role at the Inclusive Framework on Base Erosion and Profit Shifting (BEPS) to help ensure that the rules are fair, sensible and implementable. IRAS engaged with the business community and shared Singapore's perspectives through various speaking engagements.

For example, IRAS Commissioner Mr Ng Wai Choong and Deputy Commissioner – International, Investigation & Indirect Taxes Group Mrs Chia-Tern Huey Min shared Singapore's views on the BEPS 2.0 Two-Pillar solution at the SMU-IFA David R Tillinghast Global Tax Conference.



# International Engagements & Partnerships



## Active Contribution to Capacity Building Events

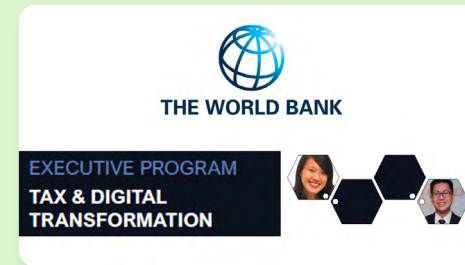
IRAS continues to play an active part in international and regional capacity building events to foster collaborative knowledge and experience sharing:



International Monetary Fund's  
Webinar on Organisational Reforms



Asian Development Bank's  
High-Level Regional Tax Conference



World Bank's Executive Training  
Programme on Tax and Digital  
Transformation



## Exchange of Information

### Enhancement of service delivery efforts to promote voluntary compliance

IRAS continues to help Financial Institutions (FIs) to comply with the Automatic Exchange of Information ("AEOI") standard. IRAS actively engaged with the FIs, worked closely with them to address errors detected, published common errors and redesigned webpages to facilitate navigation of key information.

# International Engagements & Partnerships



## Active Steering in Various International Forums

IRAS is an active member of the Bureau of the Forum on Tax Administration, the Steering Group of the BEPS Inclusive Framework, the Bureau of the Forum on Harmful Tax Practices, and the Bureau of the Task Force on Digital Economy.

We are also the Chair of the Peer Review Group of the Global Forum on Transparency and Exchange of Information for Tax Purposes. Singapore participates actively in other regional forums as well, such as the Study Group on Asia-Pacific Tax Administration and Research and the ASEAN Forum on Taxation.



## Forum on Tax Administration (FTA)

As part of the FTA Tax Administration 3.0 ("TA 3.0") Steering Group ("SG"), IRAS worked with other tax administrations to advance Digitalisation and Digital Transformation "Actions".

For example, Singapore chaired Action 1 to develop the new Digital Transformation Maturity Model ("DTMM") with Canada, Denmark, Finland, Norway, Russia, FTA Secretariat and the wider FTA community.

The DTMM is underpinned by 6 building blocks (Digital Identity, Taxpayer Touchpoints, Data Management and Standards, Tax Rule Management and Application, New Skill Sets and Governance Frameworks) in relation to the TA 3.0 vision. It is a self-assessment tool which characterises the stages towards more seamless taxation and helps tax administrations diagnose their current levels of digital maturity. The report harnessed industry specific knowledge from tax administrations and FTA experts.





## Caring for Community



### 1 Volunteering with Willing Hearts

A group of IRAS volunteers assisted the operations of the soup kitchen by preparing, cooking and packing meals for the needy.



### 2 Volunteering with Food Bank Singapore

Staff volunteers sorted, took inventory and packed food donations at the Food Bank's warehouse.



### 3 Volunteering with the PSD-CPFB Call Centre

A team of IRAS officers stepped up to help manage the high volume of calls from citizens on matters related to Covid-19.



### 4 Volunteering with TOUCH Community Services

Our staff participated in the Meals-On-Wheels programme to deliver meals to the home-bound elderly.



### 5 Volunteering with NTUC Enterprise

The IRAS Staff Union handed out care packs to the cleaners at Telok Blangah to thank them for working tirelessly to keep the estate clean during the Covid-19 pandemic.



### 6 Fund-Raising for Our Community

IRAS raised approximately \$30,000 for various charities including World Wildlife Fund, Food Bank Singapore, Willing Hearts and for the President's Challenge.



# Environmental Sustainability

**28.5%**

**improvement in Energy Utilisation Index (EUI)**

Baseline\* EUI: 124.7KWh/m<sup>2</sup>.yr  
EUI in FY2021: 89.2KWh/m<sup>2</sup>.yr

**24.3%**

**improvement in Water Efficiency Index (WEI)**

Baseline\* WEI: 126.8 litres/pax/day  
WEI in FY2021: 96 litres/pax/day

*\*Baseline figures are the averages of the FY2018 - FY2020 figures*

## Active participation in several sustainability events



### Opening of Harvest@RH

IRAS' community garden was opened on 25 October 2021. The long-term goal for Harvest@RH is to compost food waste from IRAS' canteen so as to raise awareness of food and environmental sustainability within IRAS.



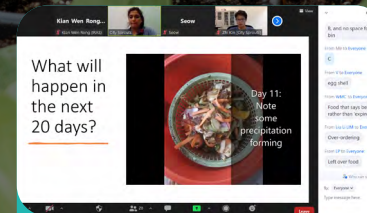
### Tree Planting at Coney Island

IRAS supported NParks' OneMillionTrees movement, with the aim of planting more than a million trees across Singapore by 2030.



### Workshop on Microgreens

An introductory workshop to the health benefits of microgreens. Staff learnt to grow microgreens through a live demonstration.



### Talk on Food Composting

Held over Zoom, the talk helped staff understand the different composting methods and how they can start their home composting journey.



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