



INLAND REVENUE
AUTHORITY
OF SINGAPORE

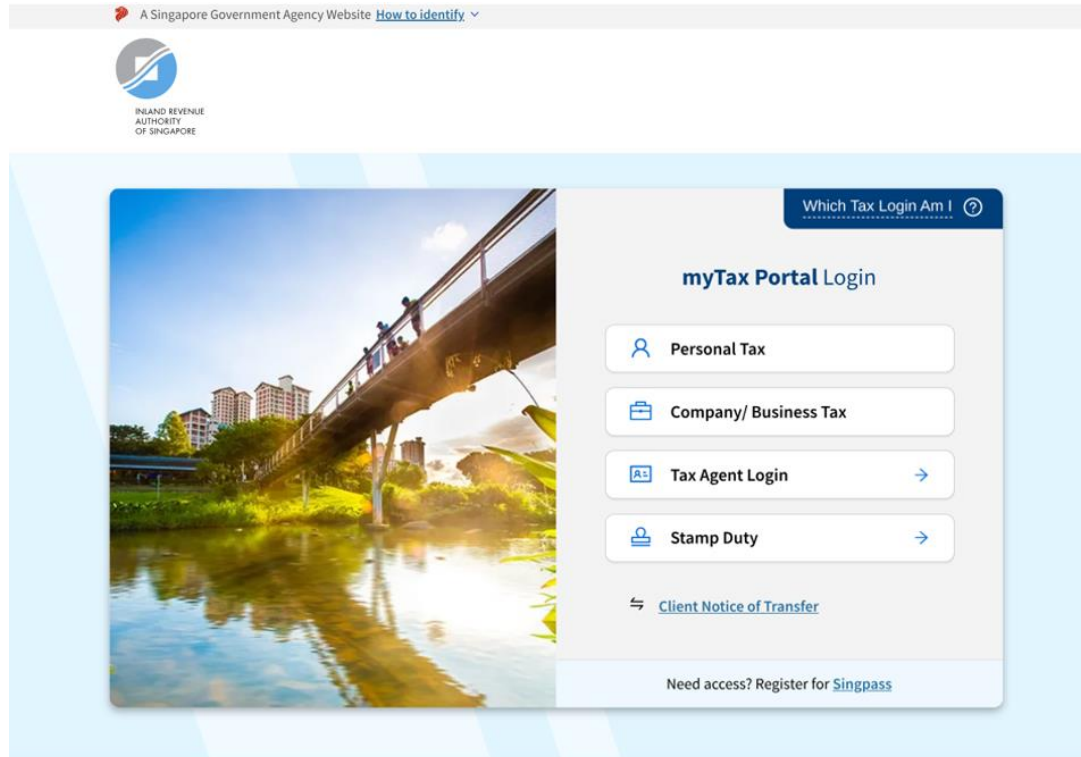
User Guide

File Form IR21 (Tax Clearance)

Table of Contents

Login to myTaxPortal	3
Preparer's View.....	6
File Form IR21.....	6
File Form IR21 – Original Form IR21	7
Employee's Income under Auto Inclusion Scheme (AIS).....	8
Employee Particulars.....	9
Spouse and Child Relief(s)	10
Employment Record	12
Income Details	14
Consolidated Statement	17
Attachment of Appendices.....	20
Acknowledgement Page – Successful Submission to Approver	22
Approver's View	23
File Form IR21.....	23
Acknowledgement Page – Successful Submission to IRAS.....	24
Amended Form IR21.....	25
Post-Cessation Benefits (PCB).....	26

Login to myTaxPortal



Step	Action
	myTaxPortal Login page
1	Go to myTax Portal Login page (https://mytax.iras.gov.sg)
2	Select login for <ul style="list-style-type: none">- Business Tax or- Tax Agent Login > Business Client

Note:
You need to be authorised by your organization via the Singapore Corporate Access (Corppass) before using this eService.


For more information on Corppass, please refer to the user guide at www.iras.gov.sg > Digital Services > Others > Corppass.

User Guide – File Form IR21 (Tax Clearance)

The screenshot shows the myTax Portal interface for a user named TUVWXYZ PTE LTD (Tax Ref No. 0123456789A). The navigation bar includes links for 'Email Us (myTax Mail)', 'Notices/Letters' (with a red notification badge), 'Account', and 'Logout'. Below the navigation bar, there are tabs for 'Overview', 'GST', 'Employers', and 'More'. The 'Employers' tab is selected, and a dropdown menu is open, showing options: 'Auto-Inclusion Scheme (AIS) Register for AIS', 'Tax Clearance', and 'File Form IR21' (which is highlighted with a red box). Below the dropdown, there is a 'Note' section stating 'The company/ business has submitted its tax notices:'. A 'VIEW DETAILS' button is visible. At the bottom, a welcome message reads: 'Welcome to myTax Portal! myTax Portal is a secured, personalised portal for you to view and manage your tax transactions with IRAS, at your convenience. Use the navigation bar above to access a range of e-Services available to you.'

Step	Action
	myTax Portal Welcome Page
1	To file Form IR21, select Employers
2	Select File Form IR21 (Under Tax Clearance)

A Singapore Government Agency Website [How to identify](#) ▾



INLAND REVENUE
AUTHORITY
OF SINGAPORE

LOGOUT

Email Us (myTax Mail) Notices/ Letters Account

Overview Corporate Tax GST Employers Property S45 More ▾

File Form IR21

Enter your client's tax reference number:

Tips: Refer to the [Tax Ref No. table](#) for a list of format.

Client Tax Ref No.*

Select ▾

PROCEED

Step	Action
	File Form IR21 – Client/ Third Party Selection (only applicable to tax agents)
1	If you have logged in for your client's Tax Matters, you are required to provide your client's tax reference number.
2	Enter your client's tax reference number.
3	Click on PROCEED .

Preparer's View

File Form IR21




File Form IR21

Read before you proceed

This application allows employers to file Form IR21 for non-Singapore citizen employees who are ceasing employment in Singapore or leaving Singapore for more than 3 months.


Each filing may take approximately 5 minutes to complete.

Please get ready the following information before you proceed with filing:

1. Employment Records
2. Particulars of spouse and children (for dependents' relief claims)
3. Income information
4. Files for attachment, if applicable
 - [Appendix 1](#)  (XLSX, 28 KB) - Value of Benefits-in-kind
 - [Appendix 2](#)  (XLSX, 40 KB) - Employee Stock Option(ESOP)/ Employee Share Ownership (ESOW) Plans
 - [Appendix 3](#)  (XLSX, 24 KB) - Unexercised ESOP/ unvested ESOW granted from 1 Jan 2003 and approved for Tracking Option
 - Letter of Undertaking for Application of Tracking Option (LOU)
 - A copy of employee's Death Certificate
 - Severance Agreement/ Termination Letter

Use NRIC and FIN when submitting tax clearance for the employee. If the employee does not have NRIC or FIN, please [file](#) using employee's passport number.

Tax Ref No.*

Employment period with the company* 

  to 

PROCEED

Step	Action
File Form IR21 page – Part 1	
1	Get ready the information as stated in the page before proceeding to file.
2	Complete the fields.
3	Click on PROCEED for system to process your inputs.

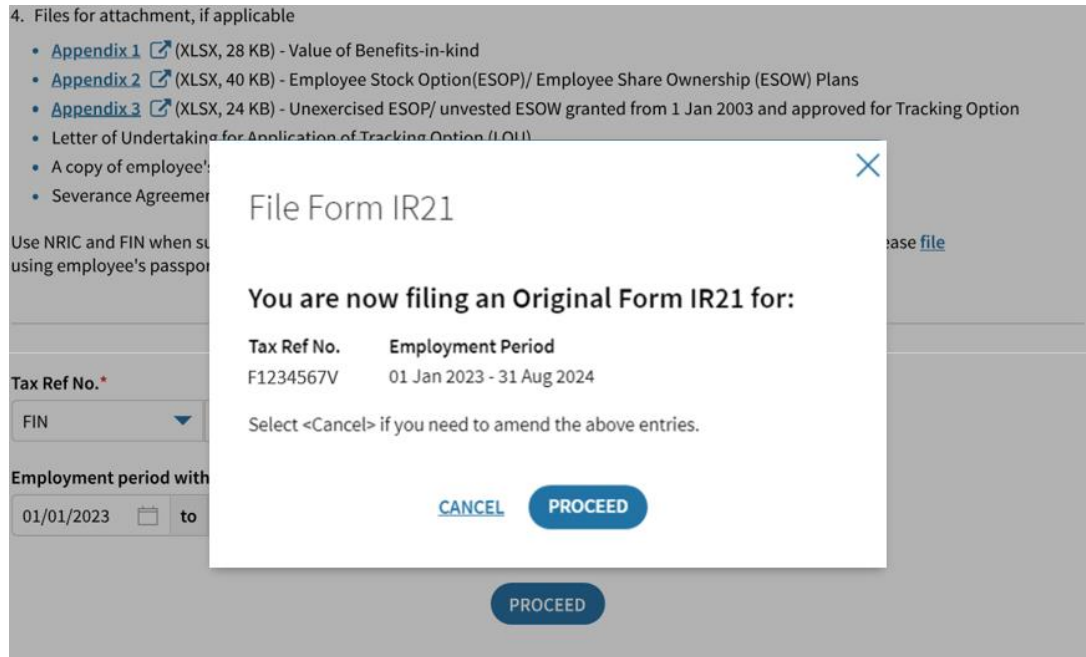
Note:

a) Employment period with the company is the period your employee started working for the company [Date of commencement] to the last date of employment with the company [Date of cessation].

b) Do get ready the required documents before you proceed with filing.

c) You may attach your own computation as submission. If you do not have your own computation, download and complete [Appendix 1 to 3](#).

File Form IR21 – Original Form IR21



Step	Action
	File Form IR21 – Original Form IR21
1	Click on PROCEED button after you have confirmed the entries as the information entered would not be modifiable in the subsequent pages.

Employee’s Income under Auto Inclusion Scheme (AIS)

File Form IR21

AA BB	
Tax Ref No.	File Form Type
F1234567V	Original

Date of Commencement

01 Jan 2023

Date of Cessation

31 Aug 2024

Do you need to make any changes to the employee's employment income submitted for the year 2023?

Yes

No

Step	Action
	Employee’s Income under Auto Inclusion Scheme (AIS)
1	You will be brought to this page if the employee’s income for the reported year has been transmitted via AIS.
2	Select YES if you need to make changes to the income for year prior to the year of cessation. Otherwise, select NO .
3	Click on PROCEED button after you have confirmed the entries as the information entered would not be modifiable in the subsequent pages.

Employee Particulars

File Form IR21 SAVE DRAFT

Progress bar: 1 Employee Particulars (active), 2 Employment Record, 3 Income Details, 4 Consolidated Statement, 5 Acknowledgement

Employee Particulars

1. Tax Ref No.
F1234567V

2. Full name as per NRIC/ FIN/ Passport*

3. Date of Birth*

4. Sex*
 Male
 Female

5. Marital Status*

[CONTINUE](#)

SAVE DRAFT CANCEL FILING CLEAR ALL

Step	Action
Employee Particulars	
1	It is mandatory to complete the employee's details if this page is displayed.
2	Complete this page and verify your entries.
3	Click on CONTINUE for system to process your inputs.
<p>Note:</p> <p>a) At any point of time, you may click on:</p> <ul style="list-style-type: none"> • CANCEL FILING to discard the Form IR21. • CLEAR ALL to clear the entries on this page. • SAVE DRAFT to save your entries as a draft for subsequent retrieval. <p>b) It is important to know that your draft will only be temporarily stored in our server for 21 days, after which it will be deleted. The draft stored on our server will <u>not</u> be considered as a Form IR21 submission.</p>	

Spouse and Child Relief(s)

File Form IR21



AA BB	
Tax Ref No.	File Form Type
F1234567V	Original

Spouse/ Children Particulars ⓘ

1. Name of Spouse

2. Date of Birth

3. Identification No.

4. Date of Marriage

5. Is the spouse's annual income more than S\$8,000?

Yes
 No

6. Children Particulars

Enter the name of school if child is above 16 yrs old and is currently attending full time education.

Add Child

CLEAR ALL

Step	Action
	Spouse / Children Particulars Part 1 – Spouse Particulars (optional)
1	Complete the dependent's particulars if your employee is married.

6. Children Particulars

Enter the name of school if child is above 16 yrs old and is currently attending full time education.

Child 1

Name of Child*

Sex*

Male

Female

Date of Birth*

Name of School

Add Child

[CLEAR ALL](#)

BACK
UPDATE

Step	Action
	Spouse/ Children Particulars Part 2 – Children Particulars (optional)
2	Click on ADD CHILD if required.
3	Click on UPDATE for system to process your inputs.
<p>Note:</p> <p>a) BACK or X icon (on the top right corner) - to discard the changes</p> <p>b) Complete the entries as required. Missing fields may affect the employee’s claims on the spouse and child relief(s).</p> <p>c) For other relief(s) that your employee is eligible, please drop us an email via myTax Mail or “Contact Us” via our website at www.iras.gov.sg.</p>	

Employment Record

File Form IR21

[SAVE DRAFT](#)

[< BACK TO PREVIOUS](#)



AA BB	
Tax Ref No.	File Form Type
F1234567V	Original

Employment Record

1. Designation ⓘ

2. Date of Arrival, if known

3. Date of Commencement

01 Jan 2023

4. Date of Cessation

31 Aug 2024

5. Date of Departure, if known

6. Give reasons if less than one month's notice is given to IRAS before employee's cessation*

Date of Resignation/ Termination notice given to employee

Step	Action
Employment Record – Part 1	
1	Complete this page.
Note: Date of Arrival and Date of Departure can be left blank if the information is not available.	

7. Amount of monies withheld for tax clearance (\$\$)* 

8. Details of last salary paid to your employee

 [What is meant by last salary paid?](#)

8a. Date of Payment*

8b. Amount Paid (\$\$)*

8c. Period in relation to the last salary paid*

8d. Bank to which salary is credited

Note

You may choose to update [Spouse/ Children Particulars](#) or select <Continue> to proceed to Income Details section.

BACK

CONTINUE

 [SAVE DRAFT](#)  [CANCEL FILING](#)  [CLEAR ALL](#)

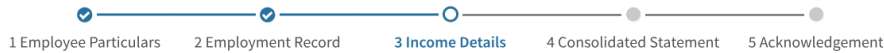
Step	Action
	Employment Record – Part 2
2	Continue to complete the rest of the information on this page.
3	Click on CONTINUE for system to process your inputs.
<p>Note:</p> <p>a) Period in relation to last salary paid refers to the last salary payment made to the employee.</p> <p>b) You can click on BACK to previous page to make changes.</p>	

Income Details

File Form IR21

SAVE DRAFT

< [BACK TO PREVIOUS](#)



AA BB	
Tax Ref No.	File Form Type
F1234567V	Original

Income Details

Income	Year of Cessation 01 Jan 2024 - 31 Aug 2024 (S\$)	Year Prior to Year of Cessation 01 Jan 2023 - 31 Dec 2023 (S\$)
1. Gross Salary, Fees, Leave Pay, Wages and Overtime Pay	<input type="text" value="0"/> .00	<input type="text" value="0"/> .00
2a. Contractual Bonus ⓘ	<input type="text" value="0"/> .00	<input type="text" value="0"/> .00
2b. Non-Contractual Bonus ⓘ	<input type="text" value="0"/> .00	<input type="text" value="0"/> .00
Date of Payment	<input type="text" value="dd/mm/yyyy"/>	<input type="text" value="dd/mm/yyyy"/>
3. Director's Fees ⓘ	<input type="text" value="0"/> .00	<input type="text" value="0"/> .00
Approved at the company's AGM/ EGM on	<input type="text" value="dd/mm/yyyy"/>	<input type="text" value="dd/mm/yyyy"/>
4. Others (Commissions, Allowances, Appendices, etc)		
5. Is the employee's Income Tax borne by employer?*	<input type="text" value="Select"/>	<input type="text" value="Select"/>

* [What is meant by tax borne by employer?](#)

Step	Action
Income Details – Part 1	
1	For Item 4 - Others (Commissions, Allowances, Appendices, etc), click on triangle icon to expand the income fields.
2	For Item 5 on Employee's Income Tax borne by employer Select "No" if the company is not bearing the employee's tax. Please note that deduction from employee's salary or withholding his salary for tax clearance are not considered as tax borne by employer.
Note:	
a) All income fields are to be reported in <u>Singapore dollars</u> under the respective years.	
b) Complete the applicable fields for the year of cessation and year prior to the year of cessation (if shown) respectively.	

4. Others (Commissions, Allowances, Appendices, etc)		
4a. Gross Commission	<input type="text" value="0"/> .00	<input type="text" value="0"/> .00
4b. Allowances ⓘ	<input type="text" value="0"/> .00	<input type="text" value="0"/> .00
4c. Gratuity/ Notice Pay/ Ex-Gratia Payment	<input type="text" value="0"/> .00	<input type="text" value="0"/> .00
4d. Compensation for loss of office due to redundancy, retrenchment, restructure or termination (excluding any Notice Pay) ⓘ	<input type="text" value="0"/> .00	
4e. Pension/ Retirement Benefits accrued from 01 Jan 1993 (Other than CPF Benefits)	<input type="text" value="0"/> .00	<input type="text" value="0"/> .00
4f. Contributions made by employer to any Pension/ Provident Fund constituted outside Singapore without tax concession ⓘ	<input type="text" value="0"/> .00	<input type="text" value="0"/> .00
4g. Excess/ Voluntary Contribution to CPF by employer ⓘ	<input type="text" value="0"/> .00	<input type="text" value="0"/> .00
Please attach the completed Appendices at the Consolidated Statement.		
4h. Value of Benefits-in-kind ⓘ Download and complete Appendix 1 (XLSX, 28 KB)	<input type="text" value="0"/> .00	<input type="text" value="0"/> .00
4i. Gains or profits from Employee Stock Option (ESOP)/ other forms of Employee Share Ownership (ESOW) Plans ⓘ Download and complete Appendix 2 (XLSX, 40 KB)	<input type="text" value="0"/> .00	<input type="text" value="0"/> .00
4j. Employee has unexercised ESOP/ unvested ESOW granted on or after 01 Jan 2003 and approval has been granted for Tracking Option ⓘ Download and complete Appendix 3 (XLSX, 24 KB)	<input type="text" value="Select"/>	

Step	Action
	Income Details – Part 2
3	Complete the other income details for the relevant year, where applicable.
4	<p>For Item 4h to 4j, please ensure that you have updated the relevant fields. You will be required to attach the appendices in the Consolidated Statement page before the submission of Form IR21.</p> <p>You may attach your own computation as supporting documents at the Consolidated Statement. Alternatively, you may click on the applicable hyperlinks to download and complete the following appendices:</p> <ul style="list-style-type: none"> Appendix 1 to provide details of Benefits-in-Kind for the relevant calendar years Appendix 2 to provide details of gains or profits from Employee Stock Option Plans (ESOP)/ Share Ownership Plan (ESOW) Appendix 3 to provide details of employee’s unexercised ESOP/unvested ESOW gained on or after 1 Jan 2003 and approval has been granted for Tracking Option

Deductions Indicate amount (S\$) based on calendar year basis in the column(s) provided.	Year of Cessation 01 Jan 2024 - 31 Aug 2024 (S\$)	Year Prior to Year of Cessation 01 Jan 2023 - 31 Dec 2023 (S\$)
6. Employee's compulsory contribution to CPF/ Designated Pension or Provident Fund (less amount refundable/ to be refunded)	0 .00	0 .00
7. Donations deducted through salaries: Yayasan Mendaki Fund/ Community Chest of Singapore/ SINDA/ CDAC/ ECF/ other tax exempt donations	0 .00	0 .00
8. Contribution deducted from salary for Mosque Building Fund	0 .00	0 .00
9. Life insurance premiums deducted through salaries	0 .00	0 .00

BACK
CONTINUE

[SAVE DRAFT](#)
[CANCEL FILING](#)
[CLEAR ALL](#)

Step	Action
Income Details – Part 3	
5	Complete the Deductions section, where applicable.
6	Click on CONTINUE for system to process your inputs.

Consolidated Statement

File Form IR21

[< BACK TO PREVIOUS](#)

[SAVE DRAFT](#) [SAVE AS PDF/PRINT](#)



Consolidated Statement

This is a consolidation of the information you have entered. Verify all entries before you submit.

A copy of this Consolidated Statement will be made available at the Summary of Form IR21 digital service for up to 60 days from the date of submission. Please save a copy of this Consolidated Statement for your reference before you leave this page.

AA BB

Tax Ref No.	File Form Type
F1234567V	Original

Submission of Employment Income


Do you need to make any changes to the employee's employment income submitted for the year 2023? Yes

Spouse/ Children Particulars [EDIT](#)


ABCDEFGH

Date of Birth	02 Feb 1998
Identification No.	PP-10000000
Date of Marriage	12 Dec 2021
Is the spouse's annual income more than S\$8,000?	No

Step	Action
	Consolidated Statement
1	Check through the statement and ensure that the information reflected is true, correct and complete.

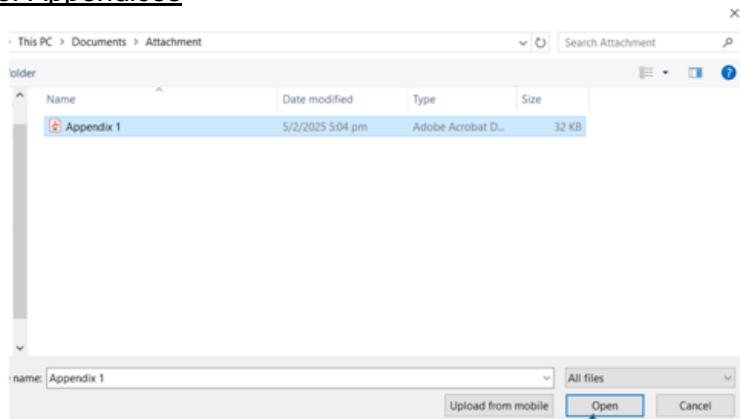
Employment Record 	
Designation	
Date of Commencement	01 Jan 2023
Date of Cessation	31 Aug 2024
Date of Arrival, if known	
Date of Departure, if known	
Give reasons if less than one month's notice is given to IRAS before employee's cessation	Resignation
Date of Resignation/ Termination notice given to employee	31 Jul 2024
Amount of monies withheld for tax clearance (S\$)	6,000.00
Did you withhold all monies due to employee from the date of resignation or termination of employment?	Yes
Details of last salary paid to your employee	
Date of Payment	12 Aug 2024
Amount Paid (S\$)	6,000.00
Period in relation to the last salary paid	1 July 2024 to 31 July 2024
Bank to which salary is credited	DBS/POSB

Step	Action
	Consolidated Statement
2	<p>Check through the statement and ensure that the information reflected is true, correct and complete.</p> <p>You can click on EDIT and be directed to the respective page to make changes.</p>

Income Details 	Year of Cessation 01 Jan 2024 - 31 Aug 2024 (S\$)	Year Prior to Year of Cessation 01 Jan 2023 - 31 Dec 2023 (S\$)
Income		
Gross Salary, Fees, Leave Pay, Wages and Overtime Pay	48,000.00	51,000.00
Contractual Bonus	0.00	0.00
Non-Contractual Bonus	0.00	0.00
Date of Payment		
Director's Fees	0.00	0.00
Approved at the company's AGM/ EGM on		
Others		
Total Income (S\$)	48,000.00	51,000.00
Is the employee's Income Tax borne by employer?	No	No
Deductions		
	Year of Cessation 01 Jan 2024 - 31 Aug 2024 (S\$)	Year Prior to Year of Cessation 01 Jan 2023 - 31 Dec 2023 (S\$)
Employee's compulsory contribution to CPF/ Designated Pension or Provident Fund (less amount refundable/ to be refunded)	0.00	0.00
Donations deducted through salaries: Yayasan Mendaki Fund/ Community Chest of Singapore/ SINDA/ CDAC/ ECF/ other tax exempt donations	0.00	0.00
Contribution deducted from salary for Mosque Building Fund	0.00	0.00
Life insurance premiums deducted through salaries	0.00	0.00

Step	Action
Consolidated Statement	
3	<p>Check through the statement and ensure that the information reflected is true, correct and complete.</p> <p>You can click on EDIT and be directed to the respective page to make changes.</p>
<p>Note: If you have declared nil income for the Year of Cessation and/or the Year Prior to Year of Cessation, you will be prompted to state your reason for declaring the nil income.</p>	

Attachment of Appendices



Document Submission

Select file(s) to upload that are applicable to your submission.


Supported File Type(s) XLSX, PDF, PNG, JPG

Maximum File Size 10.00 MB per file

Important Note System may remove or modify the file after scanning for malicious and unacceptable content.

You can attach 1 file per document type.

The file name must be in English and must not exceed 50 characters.

Type of Document	Uploaded File(s)
Appendix 1 - Total Benefits-in-kind*	

BACK

SUBMIT TO APPROVER

SAVE DRAFT SAVE AS PDF/PRINT CANCEL FILING

Step	Action
	Consolidated Statement - File Form IR21 with attachment (Preparer view)
1	Click on UPLOAD FILE(S) .
2	Select the file to be submitted and click on Open
Note: Document attached must be within the maximum file size and of acceptable file type, as indicated.	

Document Submission

Select file(s) to upload that are applicable to your submission.

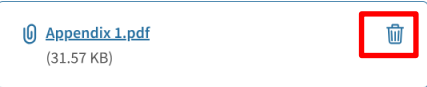
Supported File Type(s) XLSX, PDF, PNG, JPG

Maximum File Size 10.00 MB per file

Important Note System may remove or modify the file after scanning for malicious and unacceptable content.

You can attach 1 file per document type.

The file name must be in English and must not exceed 50 characters.

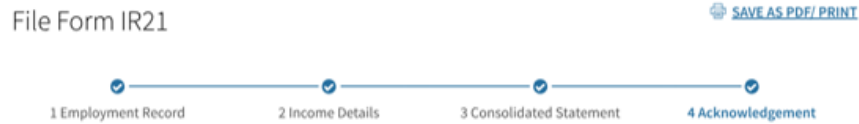
Type of Document	Uploaded File(s)
Appendix 1 - Total Benefits-in-kind*	

[SAVE DRAFT](#)
[SAVE AS PDF/PRINT](#)
[CANCEL FILING](#)

0031092125

Step	Action
	Consolidated Statement - File Form IR21 with attachment (Preparer view)
3	A Trash Bin Icon will appear after a file is selected. You can remove the file and click on UPLOAD FILE(S) to re-attach the correct file.
4	To check the file name to ensure that the correct file has been attached before click on SUBMIT TO APPROVER .
<p>Note:</p> <p>a) Preparer can only submit document to Approver. Only Approver can submit document to IRAS.</p> <p>b) Approver can remove and re-attach document(s) before submission to IRAS.</p> <p>c) If Preparer needs to revise the Form IR21 and the attachment, Approver should remove the files before clicking on SAVE DRAFT.</p>	

Acknowledgement Page – Successful Submission to Approver



Acknowledgement

Successful Submission to Approver
 Your filing has been saved for your Approver's submission. Please inform your Approver to submit the Form IR21 in the next 21 days (by 21 Aug 2024). Otherwise, this record will be deleted.

Employer Name	TUVWXYZ PTE LTD	Employer Tax Ref No.	0123456789A
Acknowledgement No.	5550000002078	Date/ Time	31 Jul 2024 05:22 PM
Authorised Person	XXX		

AA BB

Tax Ref No.	Employment Period with the Company	File Form Type
F1234567V	01 Jan 2023 - 31 Aug 2024	Original

Document Submission

Type of Document	Status	Uploaded File(s)
Appendix 1 - Total Benefits-in-kind	Submitted	Appendix 1.pdf (31.57 KB)

Next Step

- You may:
- search records via [View Form IR21 Records](#).
 - access [File Form IR21](#) if you are filing tax clearance for another employee.

Step	Action
	Successful Submission to Approver - For Preparer
1	You will receive this confirmation page when your draft is successfully saved for your approver's review.
2	Click on SAVE AS PDF/PRINT icon on the top right corner to print this page or save a PDF copy for your record.
3	<p>Next Step Section: Click hyperlinks on:</p> <ul style="list-style-type: none"> • View Form IR21 Records <ul style="list-style-type: none"> - to check status of Tax Clearance or • File Form IR21 <ul style="list-style-type: none"> - to file a new form for another employee.
<p>Note: This draft, that is pending your Approver's review, is not to be considered as a submitted Form IR21 to IRAS.</p> <p>Please inform your Approver to complete the review and submit the Form IR21 by the due date given. Otherwise, the record will be deleted.</p>	

Approver’s View File Form IR21

Document Submission

Select file(s) to upload that are applicable to your submission.

Supported File Type(s) XLSX, PDF, PNG, JPG

Maximum File Size 10.00 MB per file

Important Note System may remove or modify the file after scanning for malicious and unacceptable content.

You can attach 1 file per document type.

The file name must be in English and must not exceed 50 characters.

Type of Document	Details	Uploaded File(s)
Appendix 1 - Total Benefits-in-kind*	Last updated by ABCD XX, 31 Jul 2024	 Appendix 1.pdf (31.50 KB - Scanned Copy) 

Employer Declaration

I declare that the information given in this form, appendices and in any documents attached is true and complete.*

Contact Person Information

Filer Information

Authorised Person
XXX

Contact Person

Name (if different from above)

Email Address*

Contact No.*

31 Jul 2024 05:22PM

[BACK](#) [SUBMIT](#)

[SAVE DRAFT](#) [SAVE AS PDF/PRINT](#) [CANCEL FILING](#)

Step	Action
	File Form IR21 with attachment (Approver view)
1	Once you have retrieved the draft IR21, Approver will be brought to Consolidated Statement page.
2	Click on Document hyperlink to view the document.
3	If the Form IR21 and document(s) are ready to submit, check the box under EMPLOYER DECLARATION.
4	Enter the contact person’s name, contact number and email address.
5	Click on SUBMIT button to send the Form IR21 to IRAS.

Acknowledgement Page – Successful Submission to IRAS



Acknowledgement

Successful Submission
We have received your Form IR21 and will be processing it.

Employer Name	TUJWXYZ PTE LTD	Employer Tax Ref No.	0123456789A
Acknowledgement No.	555000002086	Date/ Time	01 Aug 2024 10:51 AM
Authorised Person	XXX		

A copy of this acknowledgement is available at View Notices digital service.

AA BB		
Tax Ref No.	Employment Period with the Company	File Form Type
F1234567V	01 Jan 2023 - 31 Aug 2024	Original

Document Submission

Type of Document	Status	Uploaded Files(s)
Appendix 1 - Total Benefits-in-kind	Submitted	Appendix 1.pdf (31.50 KB)

Next Step

- Inform your employee to update his/ her latest contact details with IRAS.
- If you need to submit any supporting documents or make changes to the amount of money withheld, please email the details via [myTax Mail](#).
- The Clearance Directive will be made available on myTax Portal within 3 working days from the date Form IR21 is processed.
- Search records via [View Form IR21 Records](#).
- Access [File Form IR21](#) if you are filing tax clearance for another employee.

Step	Action
	Acknowledgement Page - For Approver
1	You will receive this Acknowledgement page, with an acknowledgement number, upon successful submission to IRAS.
2	Click on SAVE AS PDF/PRINT icon on the top right corner to print this page or save a PDF copy for your record. Note: The acknowledgement page can also be retrieved from View Notices digital service.
3	Next Step Section: Click hyperlinks on: <ul style="list-style-type: none"> • View Form IR21 Records <ul style="list-style-type: none"> - to check status of Tax Clearance or • File Form IR21 <ul style="list-style-type: none"> - to file a new form for another employee - to make amendments to the income details or file additional remuneration paid after year of cessation

Amended Form IR21

File Form IR21

You are now filing a Form IR21 for:

Tax Ref No. F1234567V **Employment Period** 01 Jan 2023 - 31 Aug 2024

Select the type of filing for the employee:*

Amend previous filing

Report income payable or paid to the employee after 2024

[CANCEL](#) **PROCEED**

Step	Action
	File Form IR21 – Amend previous filing
1	Click on the radio button of the Amend previous filing if you want to revise the Form IR21 details.
2	Click on PROCEED button to launch and complete the e-Filing pages
Note: The Amended Form IR21 will supersede all other Form IR21 submitted previously for the employee.	

Post-Cessation Benefits (PCB)

File Form IR21

You are now filing a Form IR21 for:

Tax Ref No. Employment Period
F1234567V 01 Jan 2023 - 31 Aug 2024

Select the type of filing for the employee:*

Amend previous filing

Report income payable or paid to the employee after 2024

[CANCEL](#) **PROCEED**

Step	Action
	File Form IR21 – Report income payable or paid after year of cessation
1	Click on the radio button of the Report income payable or paid to the employee after year of cessation if the employee will be receiving income which is payable after year of cessation.
2	Click on PROCEED button to launch the Post-Cessation Benefits Provided after year of cessation page.

User Guide – File Form IR21 (Tax Clearance)

File Form IR21

[SAVE DRAFT](#)



AA BB

Tax Ref No. File Form Type
F1234567V Post-Cessation Benefits

Post-Cessation Benefits Provided after Year 2024

Report additional income payable or paid to the employee after the year of cessation. Please select Amended Form to report amount that was paid in the year of cessation.

Are you reporting new Post-Cessation Benefits?

- Yes
- No

Income

1. Employment Period with the Company

01 Jan 2023 - 31 Aug 2024

2. Non-Contractual Bonus (\$\$)

.00

Date of Payment

dd/mm/yyyy

3. Pension/ Retirement Benefits accrued from 01 Jan 1993 (Other than CPF benefits) (\$\$)

.00

Date of Payment

dd/mm/yyyy

4. Discretionary Benefits Provided (\$\$)

.00

Details of Discretionary Benefits Provided

Date of Payment

dd/mm/yyyy

5. ESOP/ ESOW under approved tracking option that has been exercised or vested (\$\$)

[Appendix 2](#) (PDF, 1.2 MB)

.00

6. Is the employee's Income Tax borne by employer?*

[What is meant by tax borne by employer?](#)

Select

Step	Action
	File Form IR21 – Post-Cessation Benefits Provided after year of cessation (Part 1)
1	Complete the income details of the benefits provided after year of cessation, where applicable.
2	a) Select Yes if you are reporting new PCB b) Select NO if you need to make changes to the previous PCB filing.

Deductions

7. Employee's compulsory contribution to CPF/ Designated Pension or Provident Fund (less amount refundable/ to be refunded) (S\$)

.00

8. Donations deducted through salaries: Yayasan Mendaki Fund/ Community Chest of Singapore/ SINDA/ CDAC/ ECF/ other tax exempt donations (S\$)

.00

9. Contribution deducted from salary for Mosque Building Fund (S\$)

.00

Monies Withheld for Tax Clearance

10. Amount of monies withheld for tax clearance (S\$)* ⓘ

CONTINUE

SAVE DRAFT CANCEL FILING CLEAR ALL

Step	Action
	File Form IR21 – Post-Cessation Benefits Provided after year of cessation (Part 2)
1	Complete the Deductions, where applicable.
2	Complete the Monies Withheld for Tax Clearance section.
<p>Note: For the “Amount of monies withheld for tax clearance”, please indicate the <u>new</u> withheld amount (excluding the previous withheld amount filed in the Original IR21).</p> <p>If you are only making changes to the “Amount of Monies Withheld for Tax Clearance”, please inform IRAS via myTaxMail or “Contact Us” via our website at www.iras.gov.sg.</p>	

File Form IR21

[SAVE DRAFT](#) [SAVE AS PDF/PRINT](#)

[< BACK TO PREVIOUS](#)



Consolidated Statement

This is a consolidation of the information you have entered. Verify all entries before you submit.

! A copy of this Consolidated Statement will be made available at the Summary of Form IR21 digital service for up to 60 days from the date of submission. Please save a copy of this Consolidated Statement for your reference before you leave this page.

AA BB

Tax Ref No.	File Form Type
F1234567V	Post-Cessation Benefits

Post-Cessation Benefits Provided after Year 2024 [EDIT](#)

Income

Are you reporting new Post-Cessation Benefits?	Yes
Employment Period with the Company	01 Jan 2023 - 31 Aug 2024
Non-Contractual Bonus (S\$)	0.00
Date of Payment	
Pension/ Retirement Benefits accrued from 01 Jan 1993 (Other than CPF benefits) (S\$)	0.00
Date of Payment	
Discretionary Benefits Provided (S\$)	0.00
Details of Discretionary Benefits Provided	
Date of Payment	
ESOP/ ESOW under approved tracking option that has been exercised or vested (S\$)	1,000.00
Is the employee's income Tax borne by employer?	No

Step	Action
	File Form IR21 – Post-Cessation Benefits Provided after year of cessation (Part 3)
1	Check through the statement and ensure that the information reflected is true, correct and complete.

Deductions	
Employee's compulsory contribution to CPF/ Designated Pension or Provident Fund (less amount refundable/ to be refunded) (\$\$)	0.00
Donations deducted through salaries: Yayasan Mendaki Fund/ Community Chest of Singapore/ SINDA/ CDAC/ ECF/ other tax exempt donations (\$\$)	0.00
Contribution deducted from salary for Mosque Building Fund (\$\$)	0.00
Monies Withheld for Tax Clearance	
Amount of monies withheld for tax clearance (\$\$)	1,000.00
Did you withhold all monies due to employee?	Yes

Document Submission

Select file(s) to upload that are applicable to your submission.

Supported File Type(s) XLSX, PDF, PNG, JPG

Maximum File Size 10.00 MB per file

Important Note System may remove or modify the file after scanning for malicious and unacceptable content.

You can attach 1 file per document type.

The file name must be in English and must not exceed 50 characters.

Type of Document	Details	Uploaded File(s)
Appendix 2 - Employee's Stock Option (ESOP)/ Employee Share Ownership (ESOW) Plans*		UPLOAD FILE(S)

Step	Action
	File Form IR21 – Post-Cessation Benefits Provided after year of cessation (Part 4)
2	Check through the statement and ensure that the information reflected is true, correct and complete

Published by
Inland Revenue Authority of Singapore

Published on 22 Apr 2025

The information provided is intended for better general understanding and is not intended to comprehensively address all possible issues that may arise. The contents are correct as at 22 Apr 2025 and are provided on an “as is” basis without warranties of any kind. IRAS shall not be liable for any damages, expenses, costs or loss of any kind however caused as a result of, or in connection with your use of this user guide.

While every effort has been made to ensure that the above information is consistent with existing policies and practice, should there be any changes, IRAS reserves the right to vary its position accordingly.

© Inland Revenue Authority of Singapore