INLAND REVENUE
AUTHORITY
OF SINGAPORE

User Guide

File Form IR21 (Tax Clearance)

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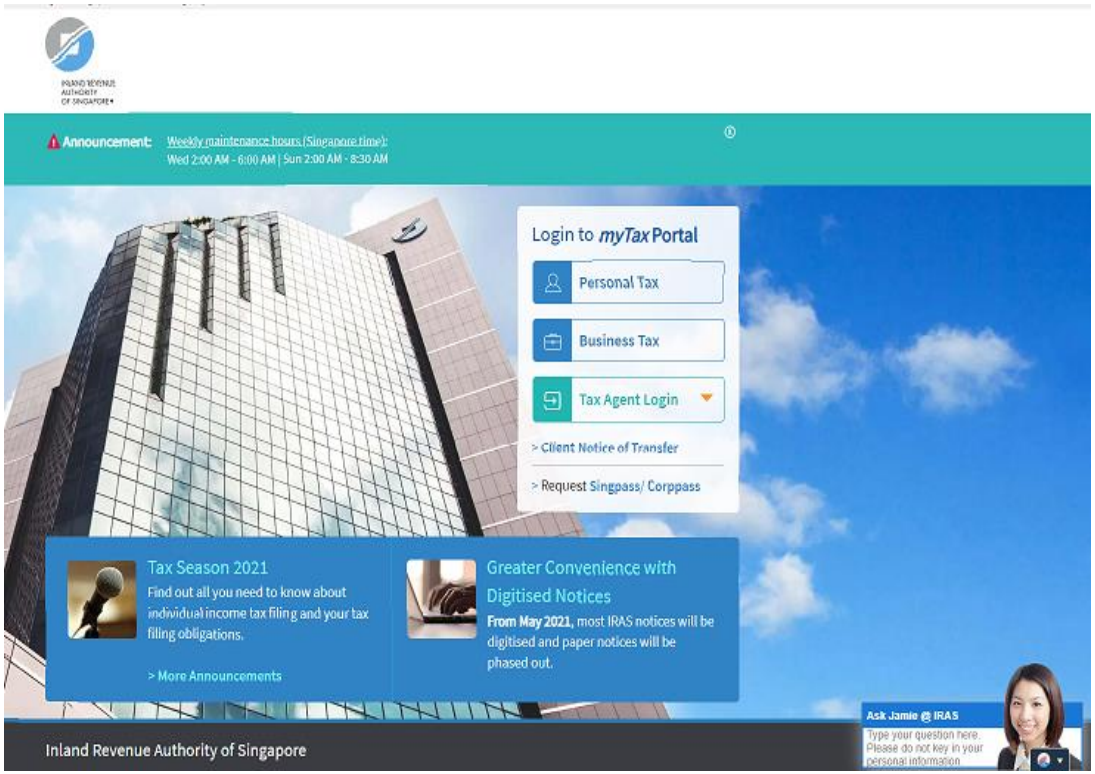
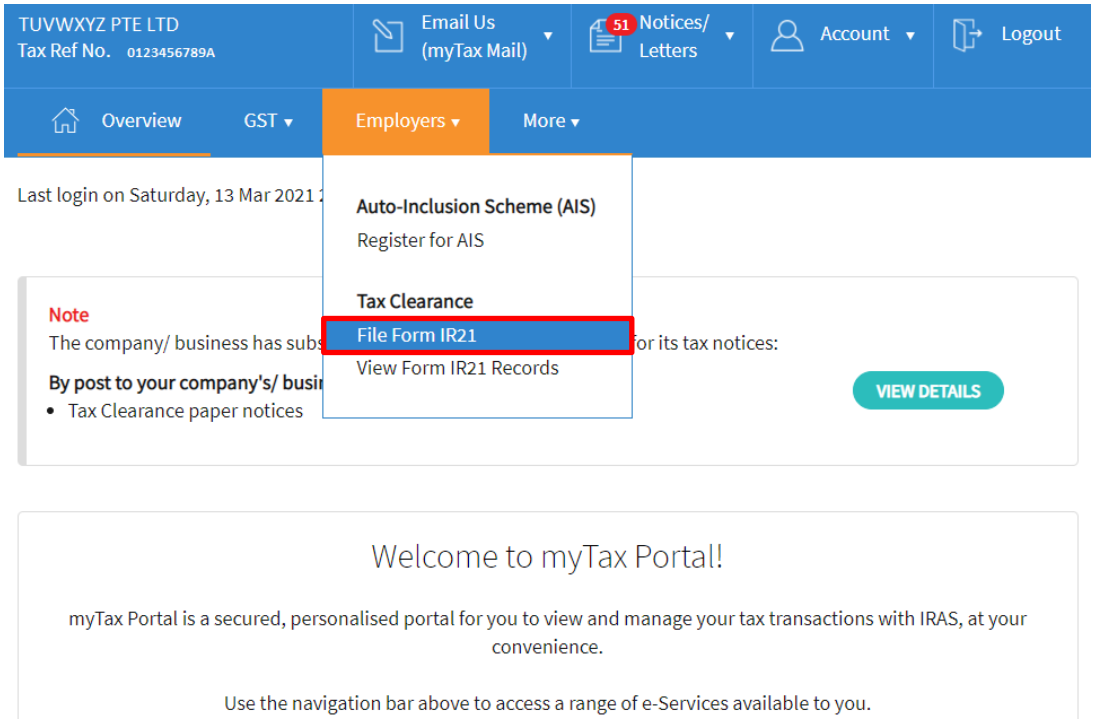
Login to myTaxPortal



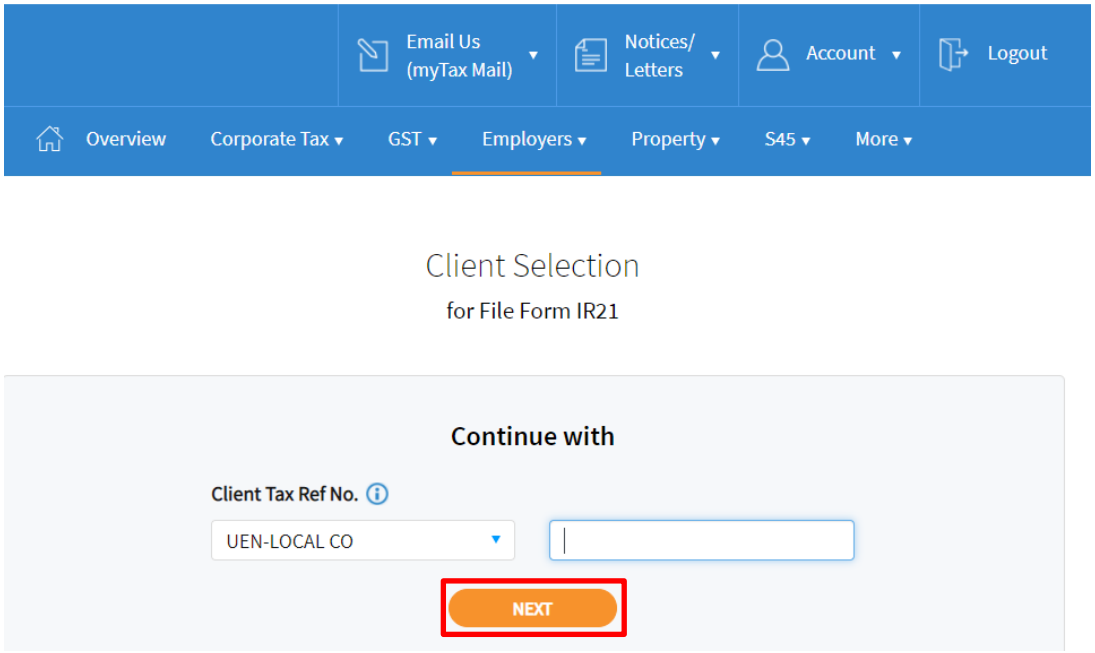
Step	Action/Note
	myTax Portal Login page
1	Go to myTax Portal Login page (https://mytax.iras.gov.sg)
2	Select login for - Business Tax or - Tax Agent Login > Business Client

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 > e-Services > Others > Corppass.



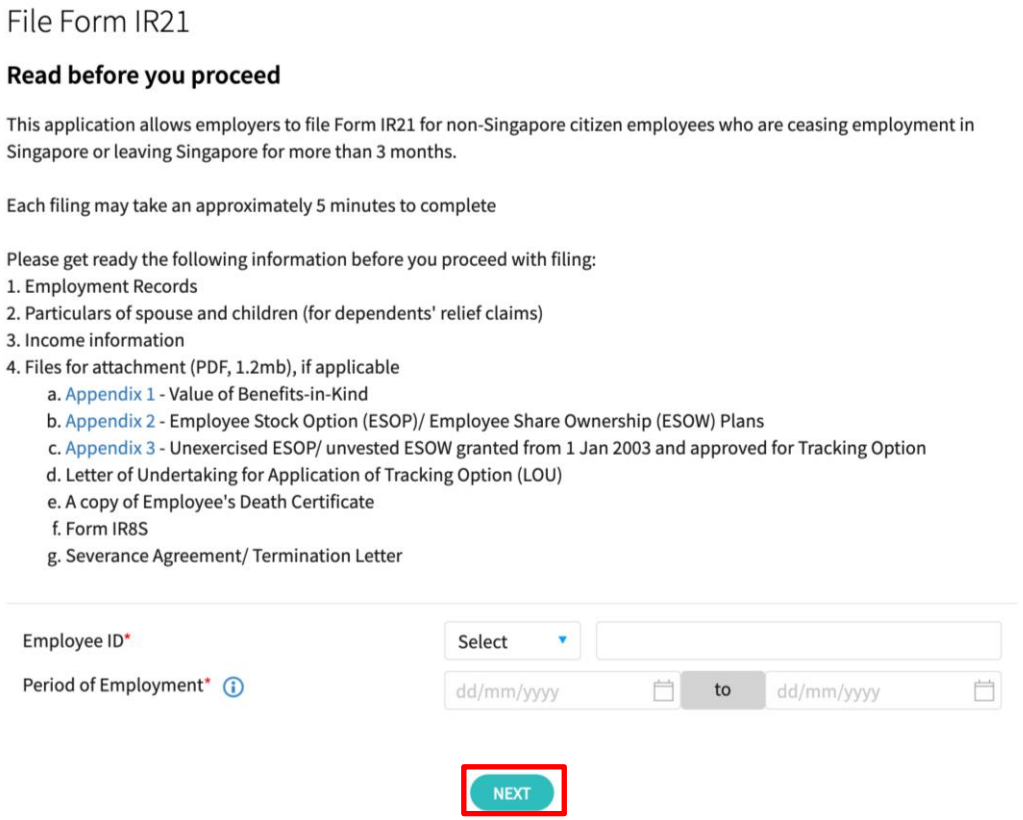
Step	Action/Note
	myTax Portal Welcome Page
1	To file Form IR21, select **Employer**
2	Select **File Form IR21** (Under Tax Clearance)



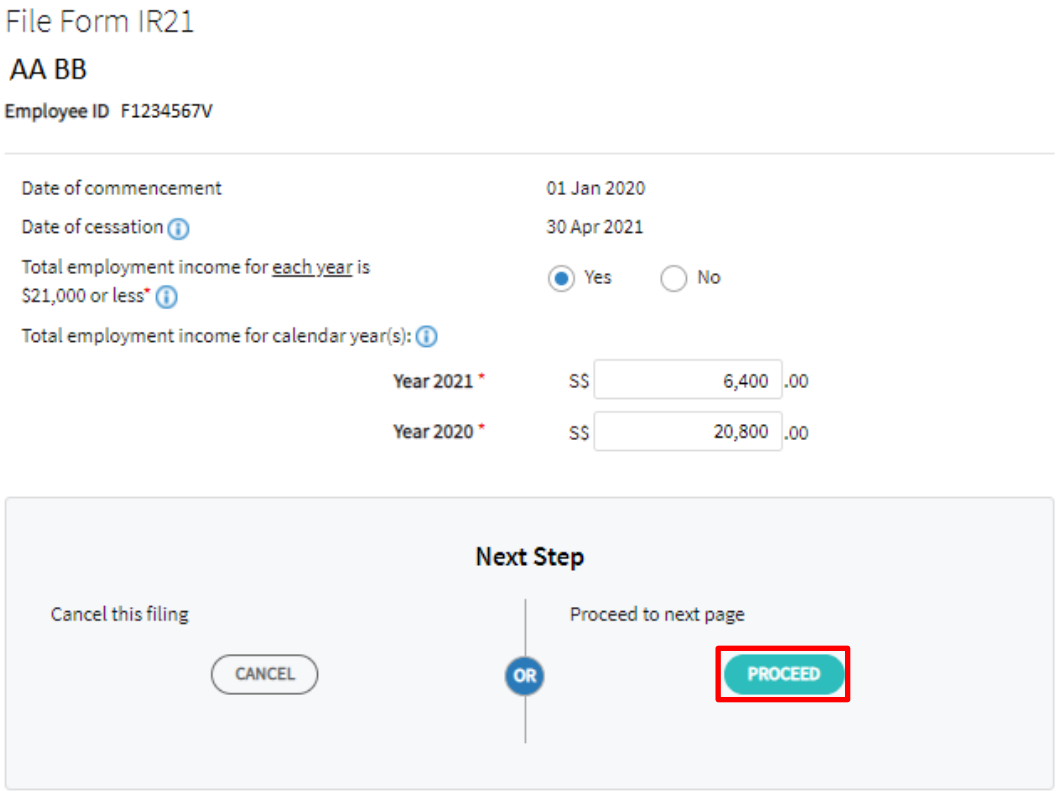
Step	Action/Note
	File Form IR21 – Client/ Third Party Selection (only applicable to tax agents)
	If you have logged in for your Client's Tax Matters, you are required to provide your client's tax reference number.
1	Enter your client's Tax Reference Number.
2	Click on **NEXT**.

Preparer's View

File Form IR21

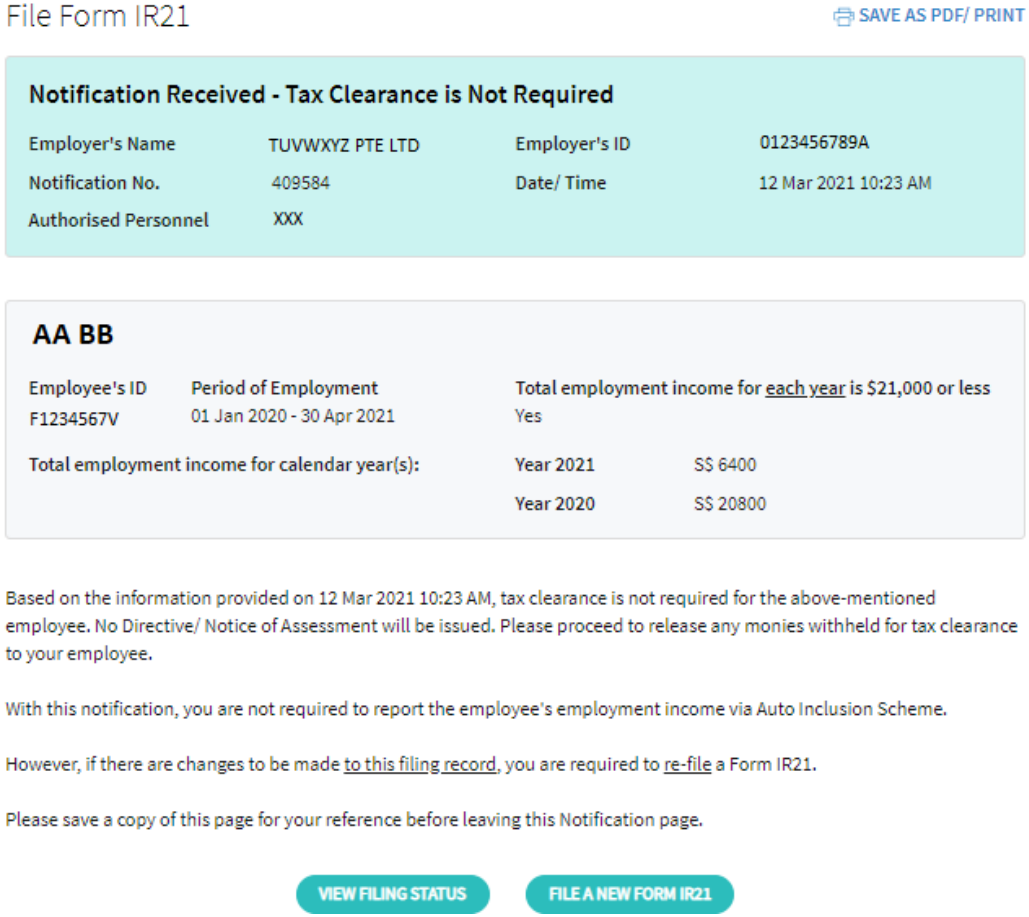


Step	Action/Note
	File Form IR21 page – Part 1
1	Get ready the information as stated in the page before proceeding to file.
2	Complete the fields. **Note:** Period of Employment is the period your employee started working for the company [Date of commencement] to the last date of employment with the company [Date of cessation].
3	Click on **NEXT** for system to process your inputs. Refer to Page 9 of the guide if Tax Clearance is required (Eg: No. of days employed is more than 60 day but less than 183 days).
Note: Do get ready the required documents before you proceed with filing. You may attach your own computation as submission. If you do not have your own computation, download and complete Appendix 1 to 3.	



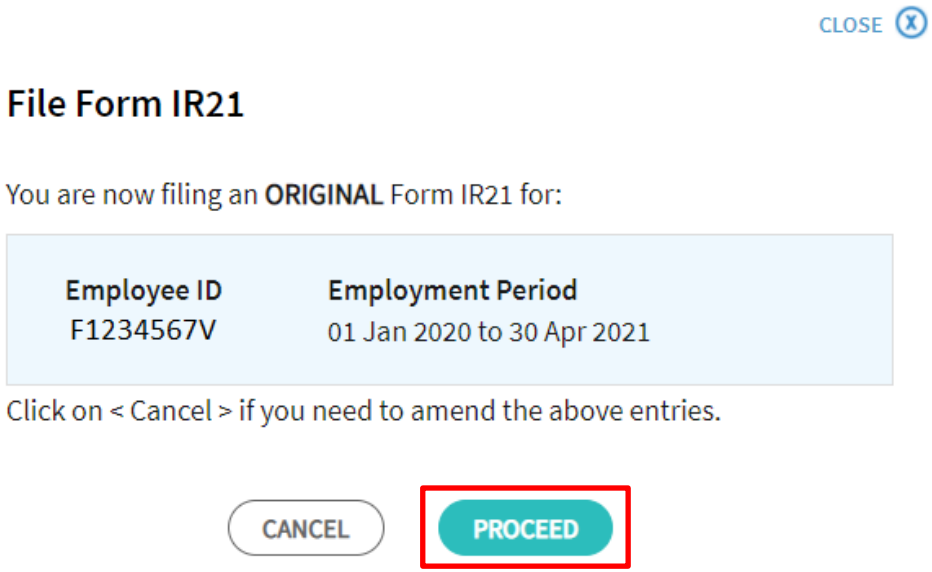
Step	Action/Note
	File Form IR21 page – Part 2
	Once the **NEXT** button is clicked, [Date of commencement] and [Date of cessation] cannot be modified. Click on **CANCEL** if you need to edit your entries for the 2 fields. Please click on ⓘ for assistance. **Note:** Date of commencement is the date that your employee starts working for the company. If you have keyed wrongly the [Date of commencement] and/or [Date of cessation], please delete the current draft and refile a new IR21.
4	Complete the entries as required.
5	Verify your entries.
6	Click on **PROCEED** after you have confirmed your entries as the information provided would not be modifiable in the subsequent pages. Refer to Page 9 of the guide if Tax Clearance is required (Eg: Total employment income for each year above $21,000)

Notification Page – Tax Clearance Not Required



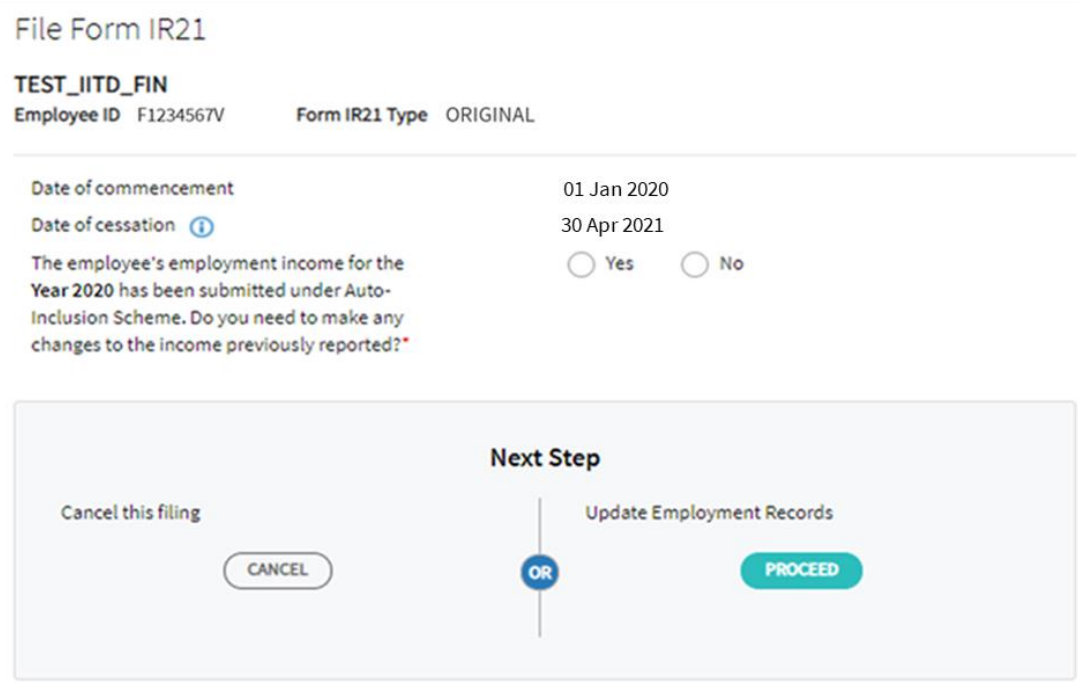
Step	Action/Note
	(1) Notification Page
	You will receive this notification page if Tax Clearance is not required for your employee after you have filled up the relevant information on Page 6 and 7 of this guide.
1	Click on the **SAVE AS PDF/PRINT** icon on the top right hand corner to print this page or save a PDF copy for your record. Filing process ends here. **Note:** Please note that even though IR21 is not required for your employee, as you have filed the employee's income details with IRAS, you are not required to report the employee's employment income via Auto Inclusion Scheme (AIS) in the following year.
2	Click on: • **FILE A NEW FORM IR21** to begin a new filing; or • **VIEW FILING STATUS** to view filing and processing status of Form IR21 records.

File Form IR21 – Original Form IR21



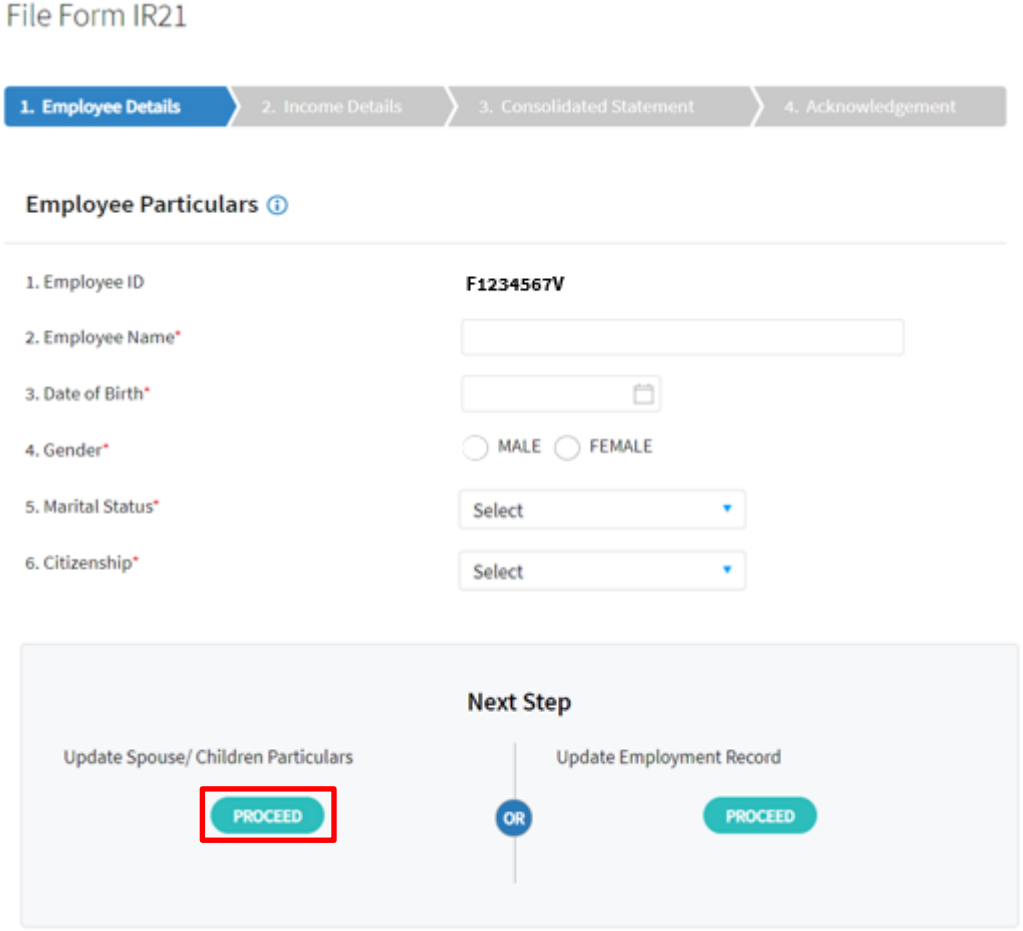
Step	Action/Note
	(2) File Form IR21 – Original Form IR21
	You will be prompted with this message if Tax Clearance is required for your employee.
1	Click on **PROCEED** button after you have confirmed the entries as the information entered would not be modifiable in the subsequent pages.

Employee's Income under Auto Inclusion Scheme (AIS)



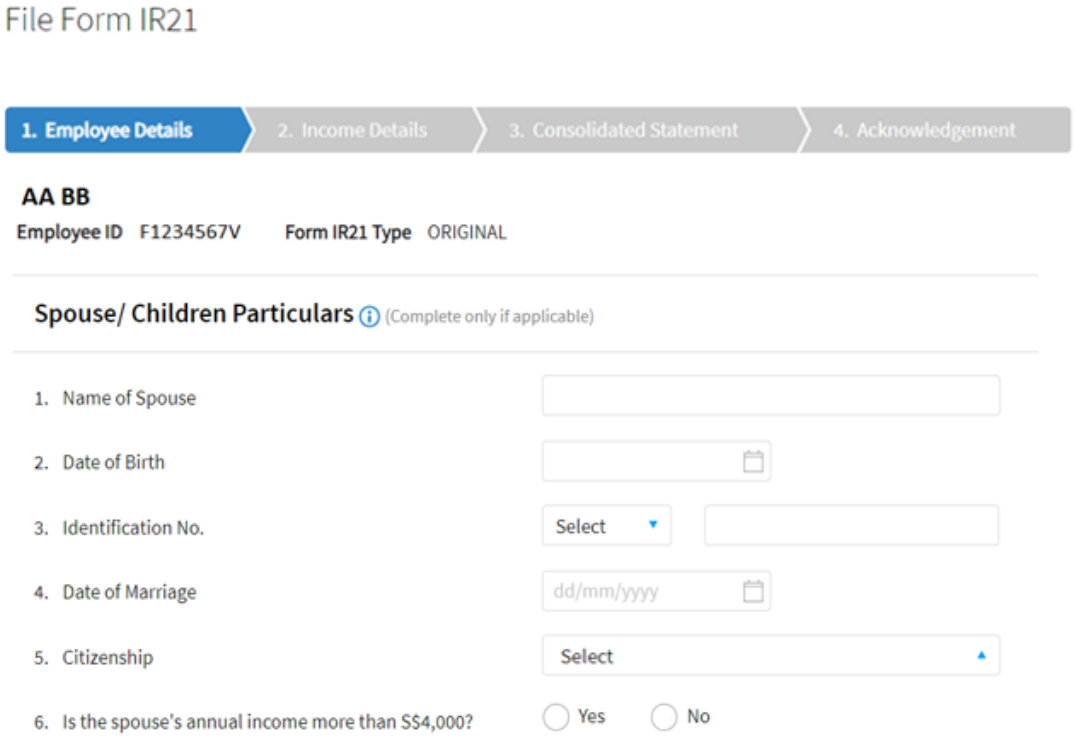
Step	Action/Note
	(3) Employee's Income under Auto Inclusion Scheme (AIS)
	You will be brought to this page if the employee's income for the reported year has been transmitted via AIS.
1	Select **YES** if you need to make changes to the income previous reported via AIS. Otherwise, select **NO**.
2	Click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

Employee's Details

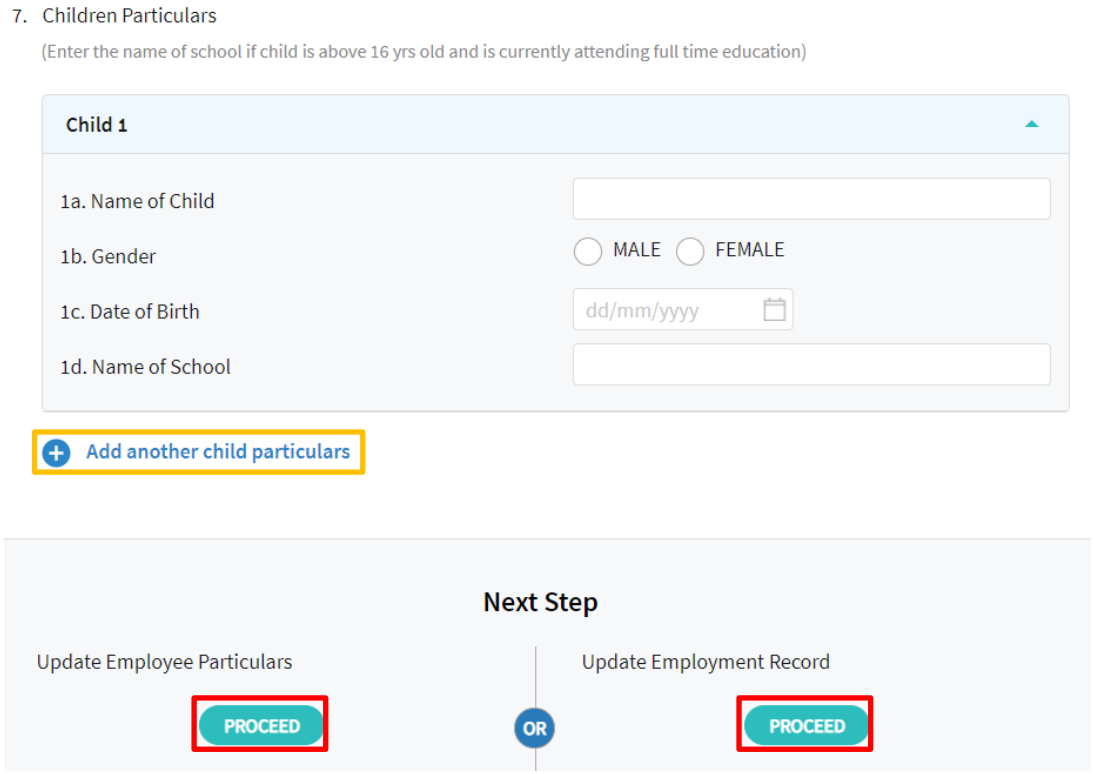


Step	Action/Note
	Employee's Details
	It is mandatory to complete the employee's details if this page is displayed.
1	Complete this page and verify your entries.
2	**Next Step Section** i) Click on the **PROCEED** button on the left to update spouse's and/ or children's particulars; (optional) - refer to Page 11 of this guide or ii) Click on **PROCEED** button on the right to update employment record – refer to Page 13 of this guide. **Note:** At any point of time, you may click on: • **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. 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 not considered as a Form IR21 submission.

Spouse and Child Relief(s)

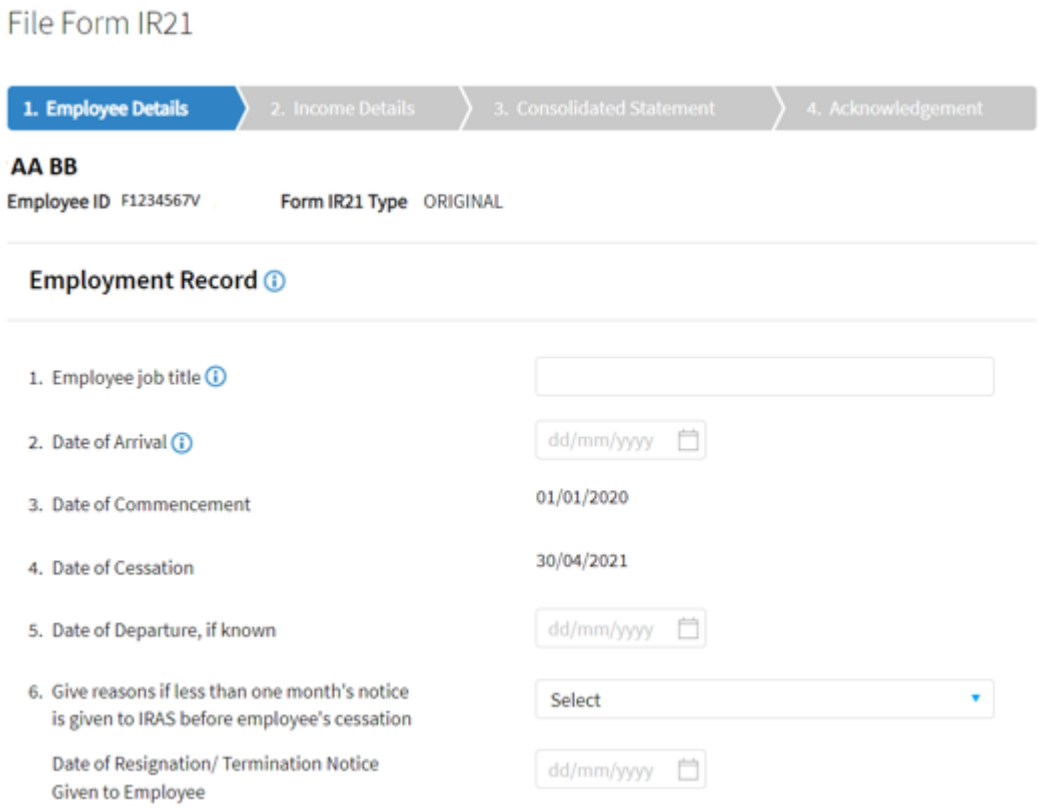


Step	Action/Note
	Spouse's / Children's Particulars **Part 1 – Spouse's Particulars (optional)**
1	Complete the dependent's particulars if your employee is married.

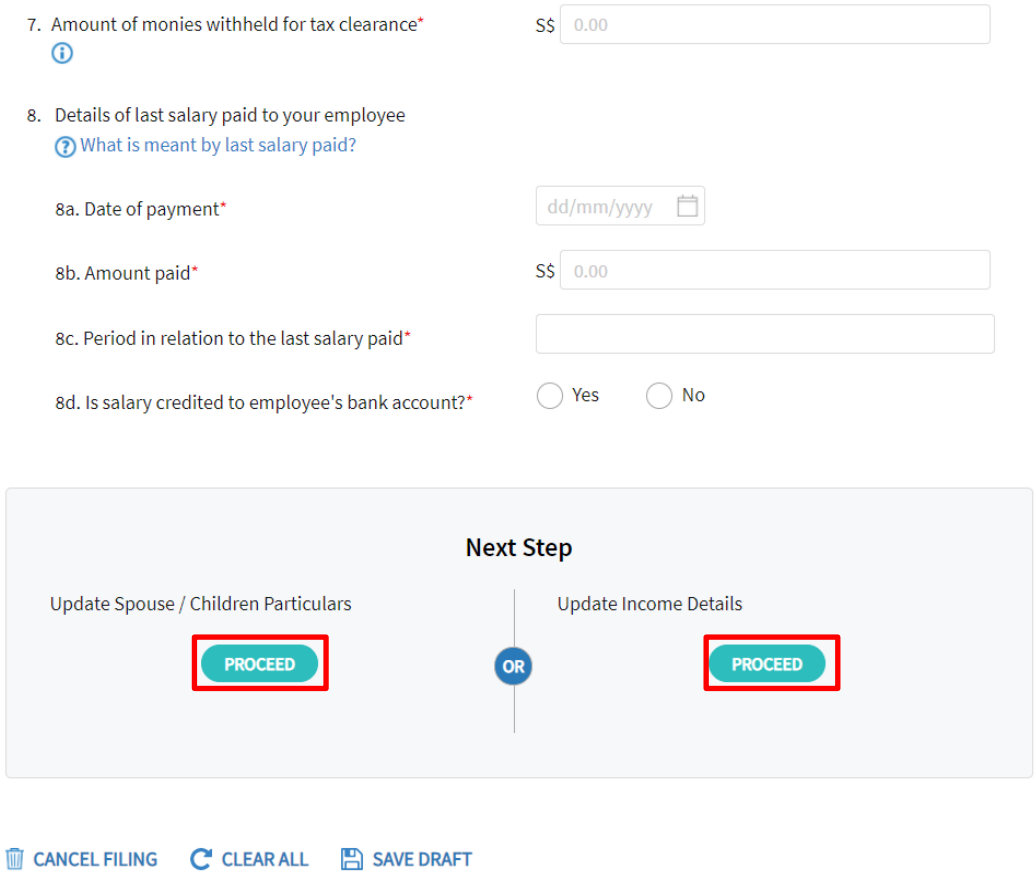


Step	Action/Note
	Spouse's / Children's Particulars **Part 2 – Children's Particulars (optional)**
2	Complete the dependent's particulars if your employee is married.
3	Click on **ADD ANOTHER CHILD PARTICULARS** if required.
	Note: Complete the entries as required. Missing fields may affect the employee's claims on the spouse and child relief(s). For other relief(s) that your employee is eligible, please drop us an email via myTax Mail or email us at taxclear@iras.gov.sg.
4	**Next Step Section:** i) Click on the **PROCEED** button on the right to go to **Employment Record page** (refer to Page 13 of this guide); or ii) Click on the **PROCEED** button on the left to go to **Employee Particulars** (refer to Page 10 of this guide) if need to make further changes.

Employment Record

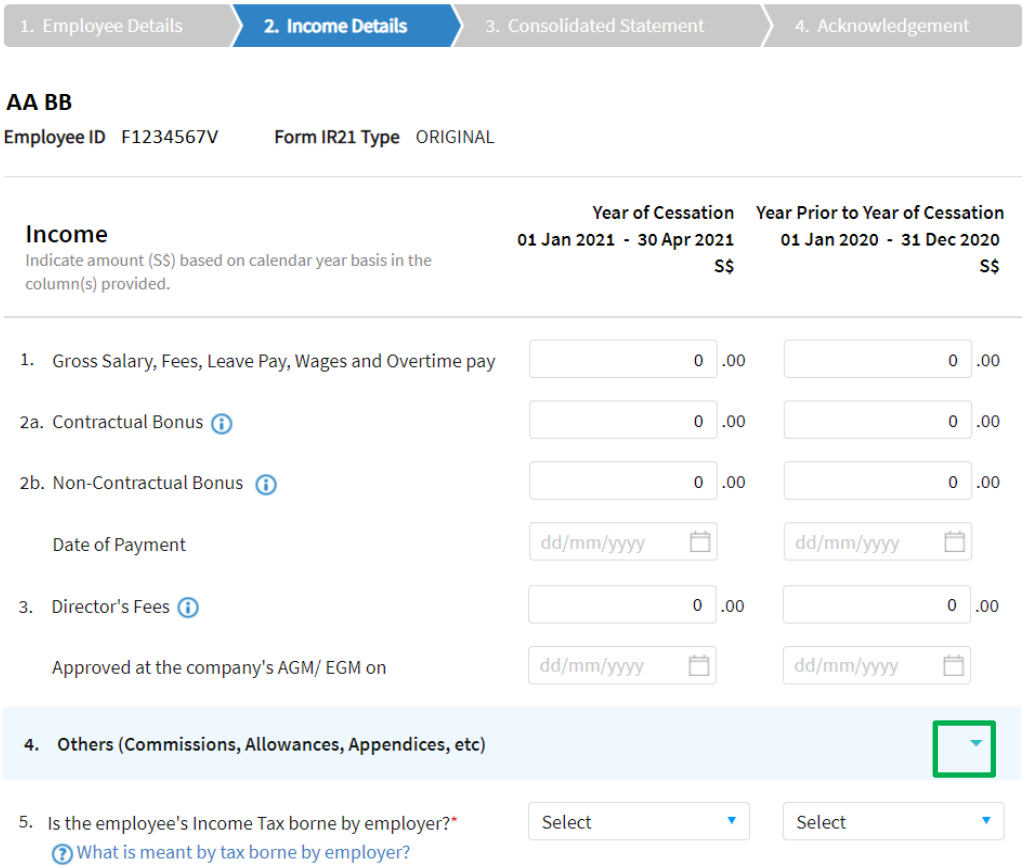


Step	Action/Note
	Employment Record – Part 1
1	Complete this page.
	Note: i) Date of Arrival and Date of Departure can be left blank if the information is not available.

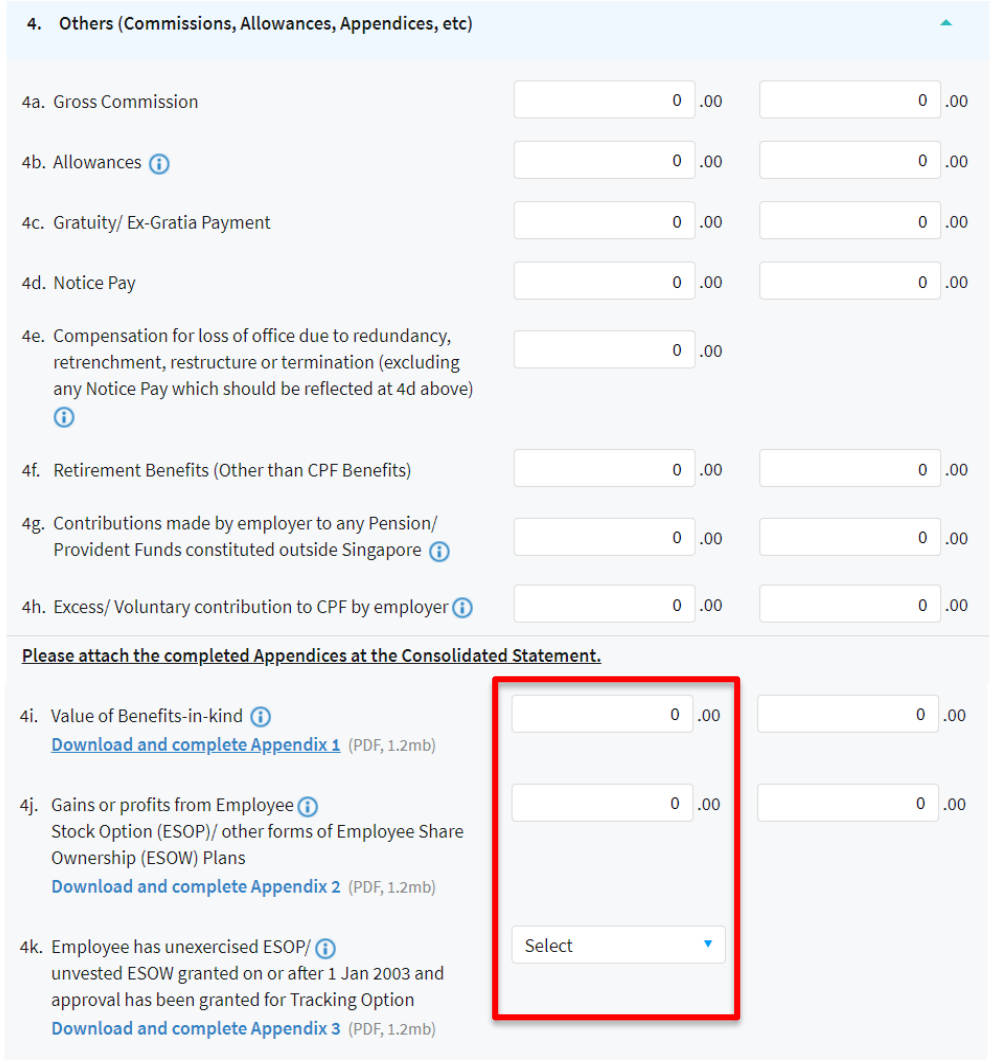


Step	Action/Note
	Employment Record – Part 2
2	Continue to complete the rest of the information on this page. **Note:** Last Salary Paid refers to the last salary payment made to the employee. Click on for more information.
3	**Next Step Section** i) Click on the **PROCEED** button on the right to go to **Income Details page** (refer to Page 15 of this guide); or ii) Click on the **PROCEED** button on the left to go to **Spouse/Children Particulars** if need to make further changes. (refer to Page 11 and 12 of this guide)

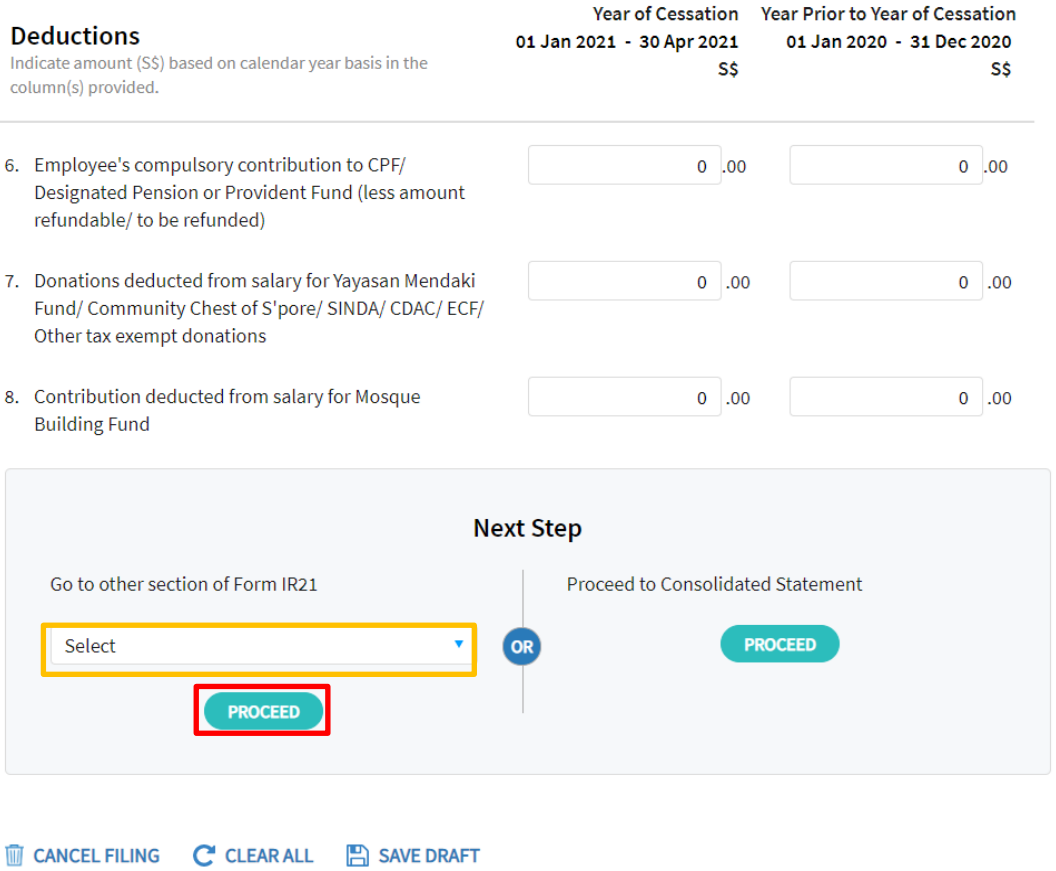
Income Details



Step	Action/Note
	Income Details – Part 1
	Note: i) All income fields are to be reported in Singapore dollars under the respective years. ii) Complete the applicable fields for the year of cessation and the year prior to the year of cessation (if shown) respectively.
1	For Item 4 - Others (Commissions, Allowances, Appendices, etc), click on triangle icon as highlighted in green to expand the income fields from Item 4a to 4k, where applicable. (Refer to screenshot on Page 16 of this guide)
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.

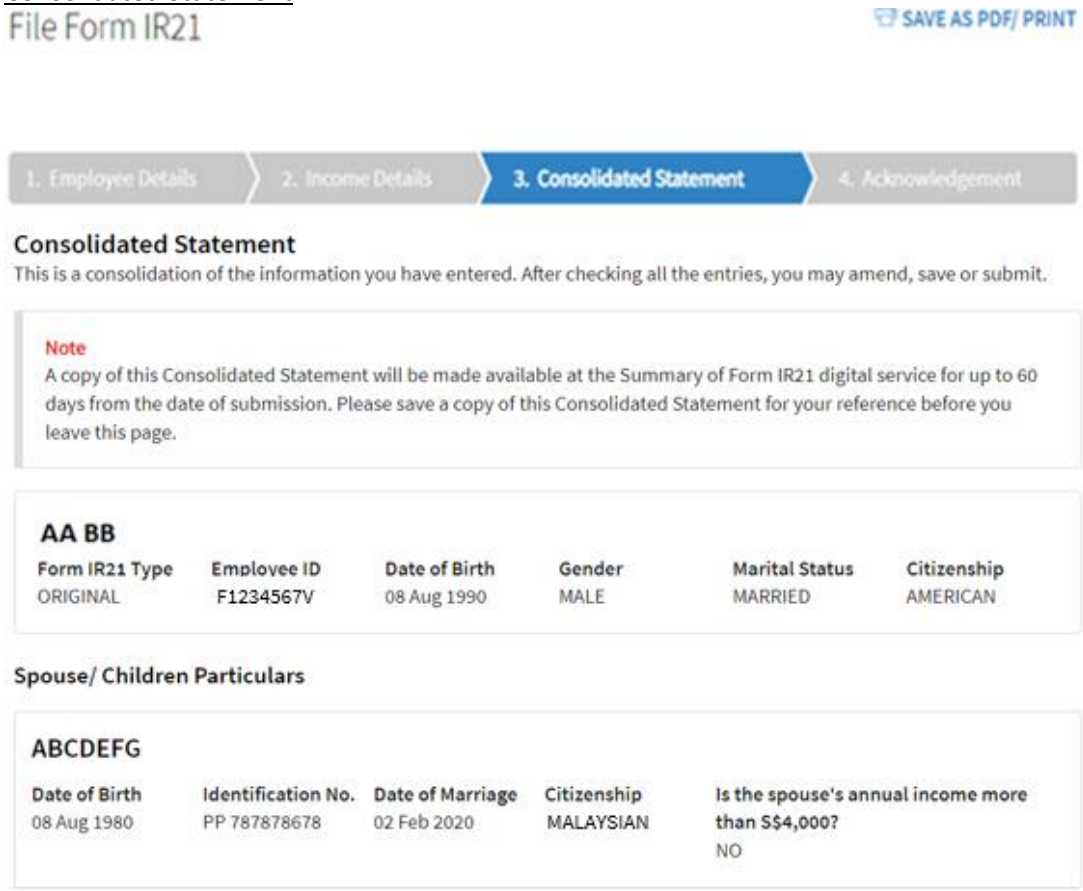


Step	Action/Note
	Income Details – Part 2
2	Complete the other income details for the relevant year, where applicable.
3	For Item 4i to 4k, please ensure that you have updated the relevant fields You will be required to attach the appendices in the Consolidated Statement page before the submission of IR21 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: • 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. **Note:** Click on **SAVE DRAFT** before downloading the appendices so that you would be able to retrieve your filing information subsequently.

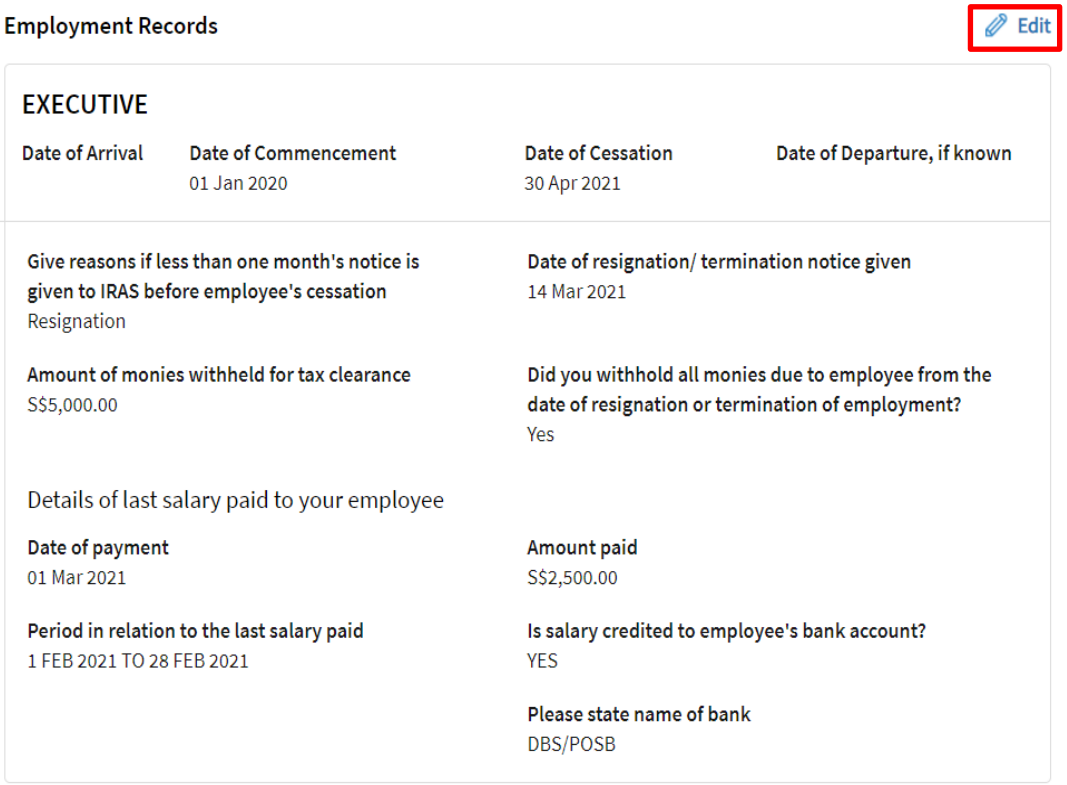


Step	Action/Note
	Income Details – Part 3
4	Complete the Deductions section, where applicable
5	**Next Step Section** i) Click on the **PROCEED** button on the right to view and verify the **Consolidated Statement** (refer to Page 18 of this guide); or ii) Select the link from the drop-down list on the left and click on **PROCEED** button to go to the other e-Filing page directly.

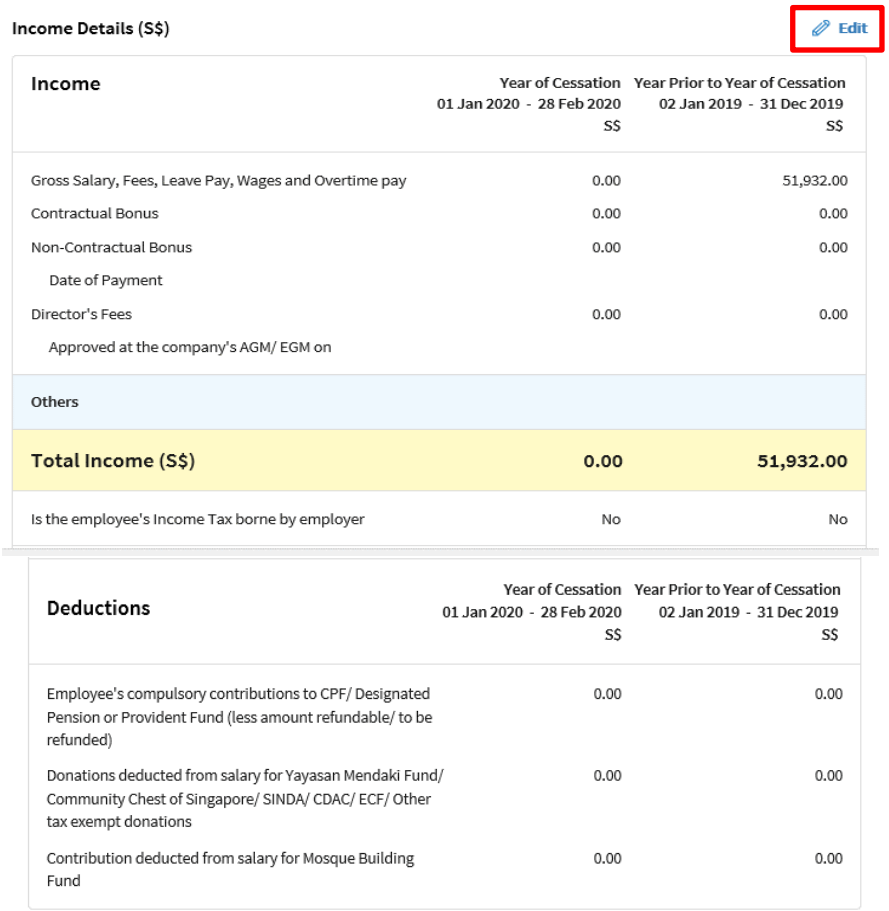
Consolidated Statement



Step	Action/Note
	Consolidated Statement – Submission of Employment Income via Auto-Inclusion Scheme
1	Check through the statement and ensure that the information reflected is true, correct and complete.



Step	Action/Note
	Consolidated Statement – Employment Records
2	Check through the statement and ensure that the information reflected is true, correct and complete. You can select **EDIT** and be directed to the respective page to make changes.



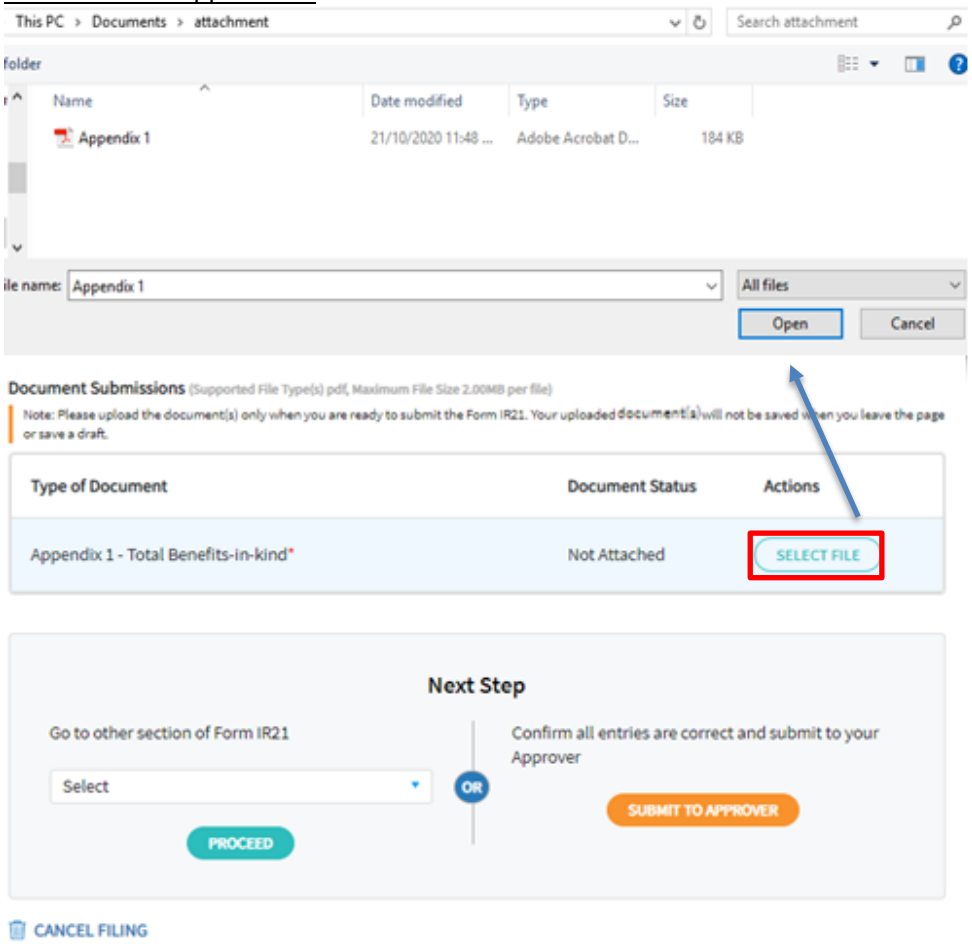
Income Details (S$) Edit

Income	Year of Cessation 01 Jan 2020 - 28 Feb 2020 S$	Year Prior to Year of Cessation 02 Jan 2019 - 31 Dec 2019 S$
Gross Salary, Fees, Leave Pay, Wages and Overtime pay	0.00	51,932.00
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$)	**0.00**	**51,932.00**
Is the employee's Income Tax borne by employer	No	No

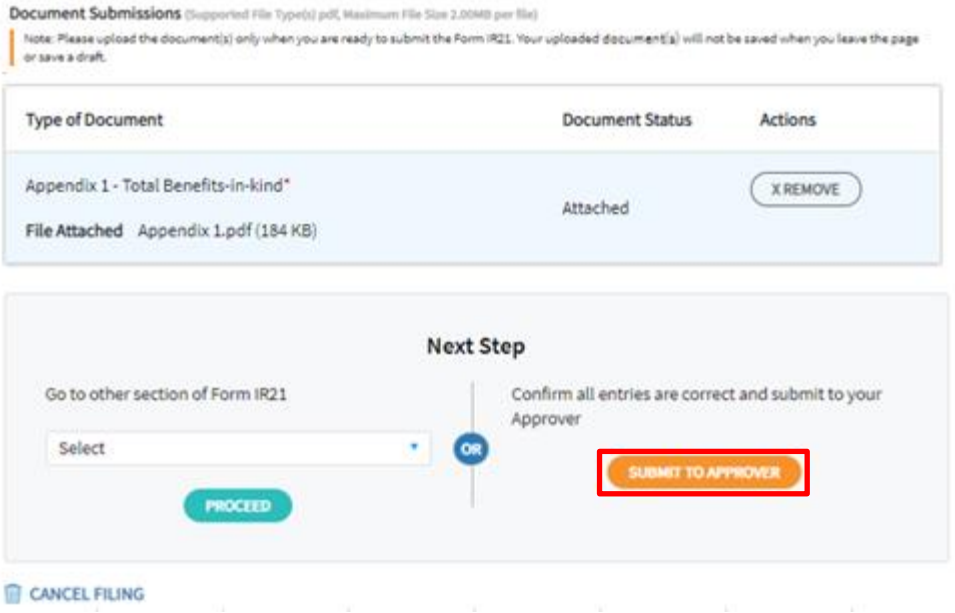
Deductions	Year of Cessation 01 Jan 2020 - 28 Feb 2020 S$	Year Prior to Year of Cessation 02 Jan 2019 - 31 Dec 2019 S$
Employee's compulsory contributions to CPF/ Designated Pension or Provident Fund (less amount refundable/ to be refunded)	0.00	0.00
Donations deducted from salary for Yayasan Mendaki 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

Step	Action/Note
	Consolidated Statement – Income Details
3	Check through the statement and ensure that the information reflected is true, correct and complete. You can select **EDIT** and be directed to the respective page to make changes.
	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.

Attachment of Appendices

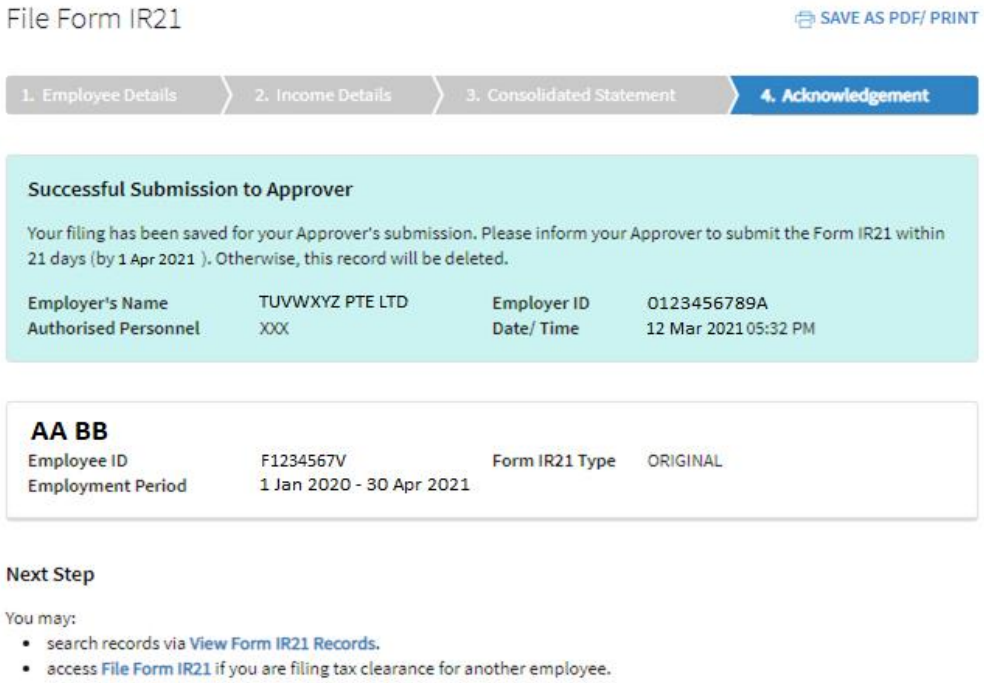


Step	Action/Note
	Consolidated Statement - File Form IR21 with attachment **Preparer view (Part 1)**
1	Click on **SELECT FILE.**
2	Select the file to be submitted and click on Open
	Note: i) Document attached must be within the maximum file size and of acceptable file type, as indicated. ii) Uploaded document will not be saved when you leave the page or save draft. Hence, document should be uploaded only when you are ready to submit. If you face issues uploading the appendices, you may try the following methods to covert the excel appendices to PDF before attaching: i) Save as PDF for the Appendix directly from Excel and upload the PDF onto the IR21 filing. ii) Microsoft print in PDF & relaunch the PDF in Google Chrome or Microsoft Edge & re-saving as PDF. Once done, upload the PDF onto the IR21 filing. iii) Use free Primo software to convert the documents to PDF. The software can be downloaded at www.primopdf.com If you still encounter difficulties uploading the document(s), you may contact us via our LiveChat service for assistance.



Step	Action/Note
	File Form IR21 with attachment **Preparer view (Part 2)**
1	A **REMOVE** button will appear after a file is selected. You can remove the file and click on **SELECT FILE** to re-attach the correct file.
2	To check the filename to ensure that the correct file has been attached before click on **SUBMIT TO APPROVER**.
	Note: i) Preparer can only submit document to Approver. Only Approver can submit document to IRAS. ii) Approver will be able to view and approve document(s) uploaded by Preparer. a. Approver will also be able to remove the and re-attach document(s) before submission to IRAS. b. If Preparer needs to revise the Form IR21 and the attachment, Approver should remove the files before clicking on **SAVE DRAFT**.

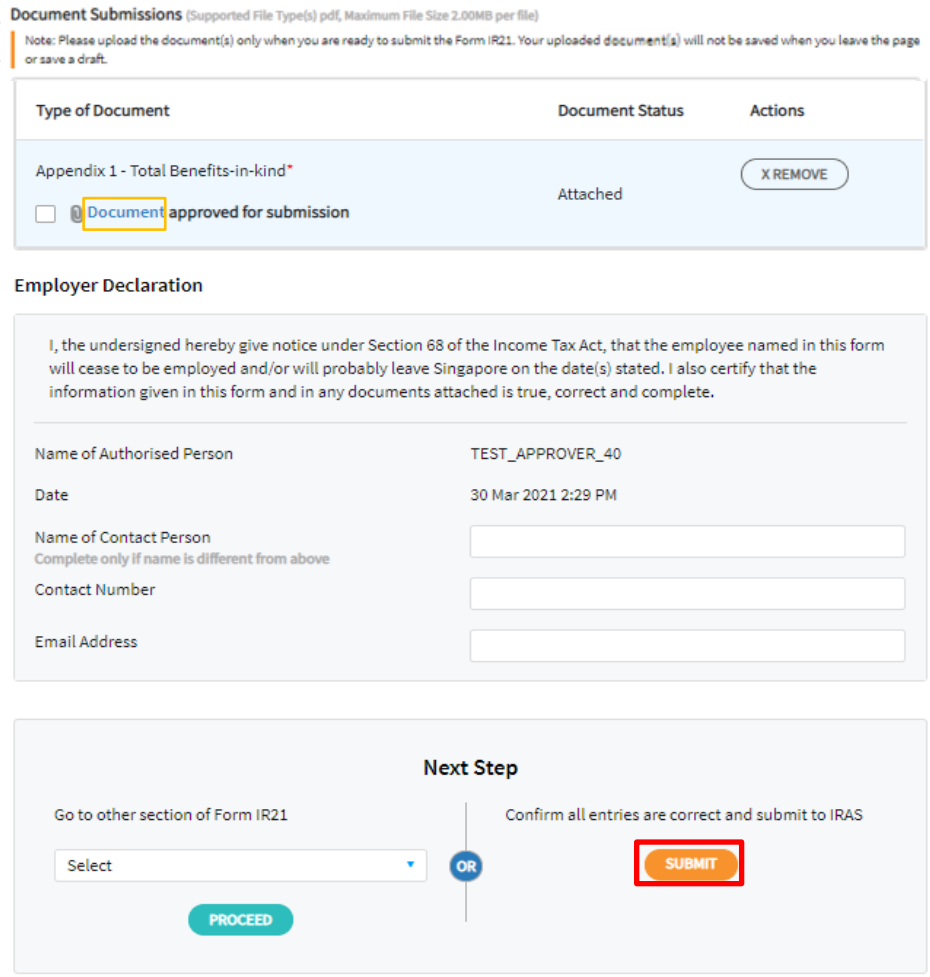
Acknowledgement Page – Successful Submission to Approver



Step	Action/Note
	Successful Submission to Approver **- For Preparer**
	You will receive this confirmation page when your draft is successfully saved for your approver's review. **Note:** This draft, that is pending your Approver's review, is not to be considered as a submitted Form IR21 to IRAS. Please inform your Approver to complete the review and submit the Form IR21 by the due date given. Otherwise, the record will be deleted.
1	Click on **SAVE AS PDF/PRINT** icon on the top right corner to print this page or save a PDF copy for your record.
2	**Next Step Section:** Click hyperlinks on: • **View Form IR21 Records** to check status of Tax Clearance (Please click here for View e-IR21 records guide) or • **File Form IR21** to file a new form for another employee.

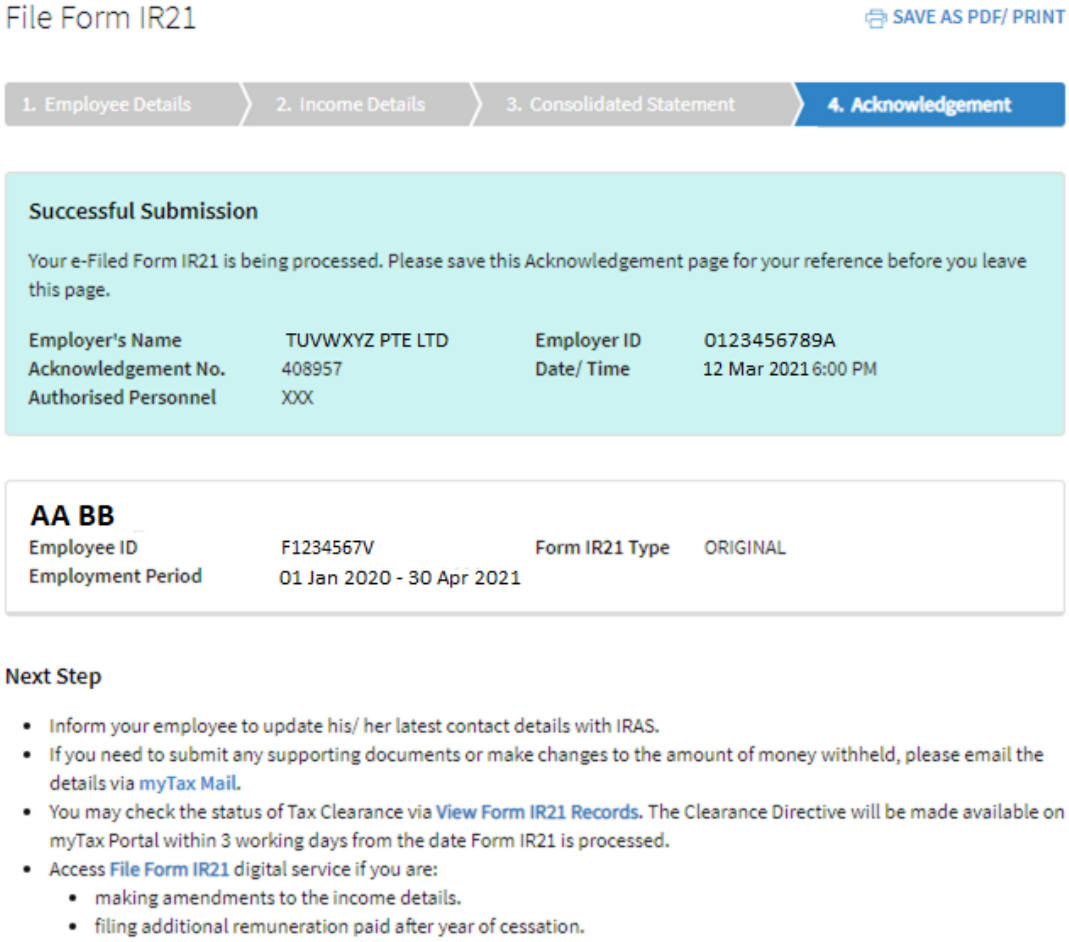
Approver's View

File Form IR21



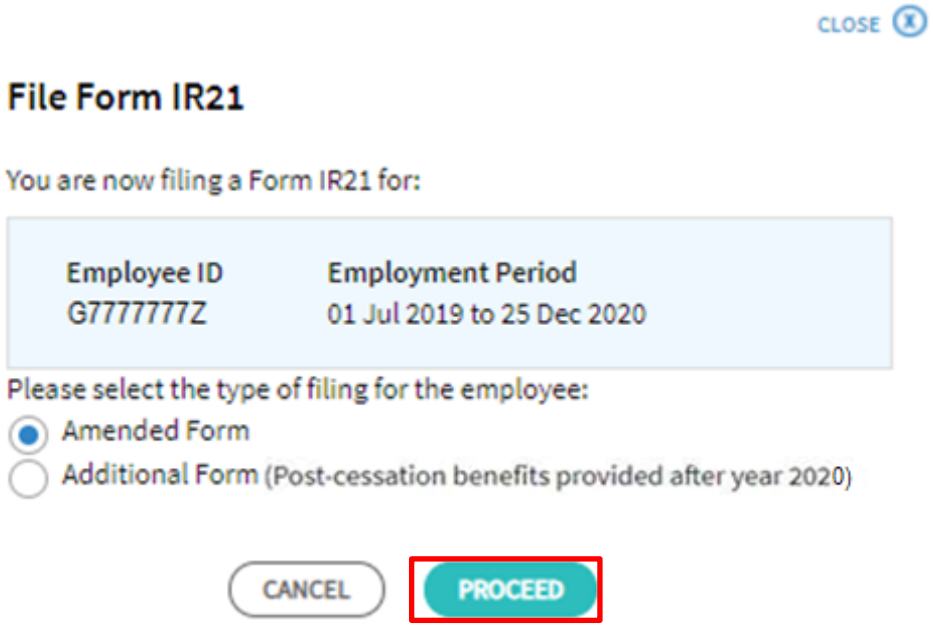
Step	Action/Note
	File Form IR21 with attachment **Approver view**
	Once you have retrieved the draft IR21, Approver will be brought to Consolidated Statement page please refer to the steps in Page 18 to 20 of this guide.
1	Click on Document hyperlink to view the document.
2	If the Form IR21 and document(s) are ready, check the box next to the Document approved for submission.
3	Provide the contact person's name, contact number and email address.
4	Click on **SUBMIT** button to send the Form IR21 to IRAS.
	Note: i) Approver could only view the document(s) uploaded by Preparer after IRAS system has scanned the document(s). Approver may see a message "Please try again after 30 minutes as file scanning is in progress." if the scanning has not been completed. ii) If Preparer needs to upload a revised document, Approver must remove the document and click on **SAVE DRAFT**. Preparer will then be able to re-attach document and submit to Approver. iii) If approver wants to reupload the document(s) and is facing issues, please refer to Page 21 of this guide for more information.

Acknowledgement Page – Successful Submission to IRAS



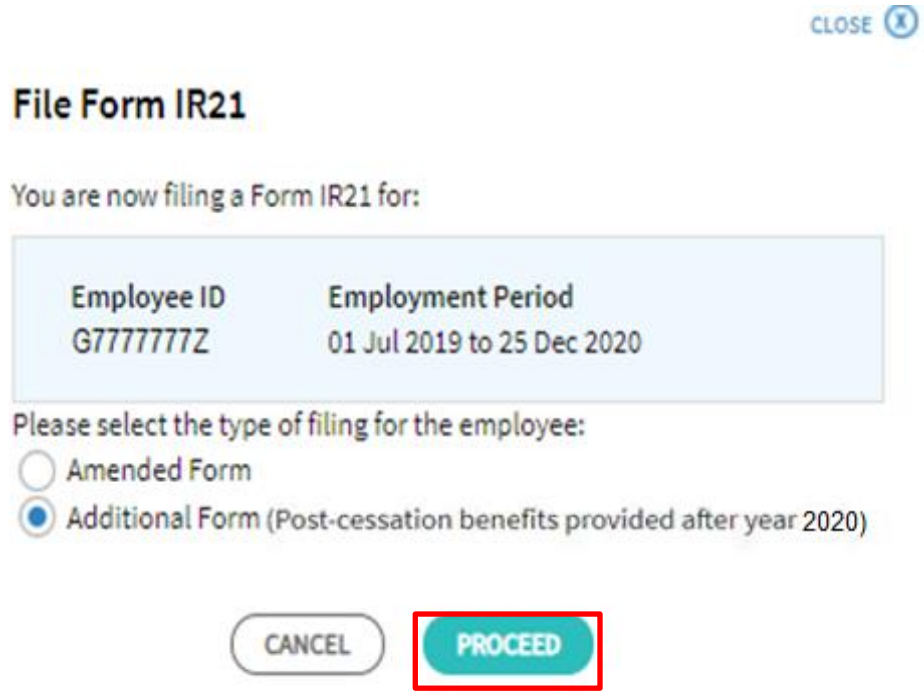
Step	Action/Note
	Acknowledgement Page **- For Approver**
	You will receive this Acknowledgement page, with an acknowledgement number, upon successful submission to IRAS.
1	Click on **SAVE AS PDF/PRINT** icon on the top right corner to print this page or save a PDF copy for your record. **Note:** The acknowledgement page can also be retrieved from View Tax Clearance Notices/ Letters.
2	**Next Step Section:** Click hyperlinks on: • **View Form IR21 Records** to check status of Tax Clearance (Please click here for View e-IR21 records guide) or • **File Form IR21** to make amendments to the income details or file additional remuneration paid after year of cessation (refer to Page 28 onwards of this guide).

Amended Form IR21 filing



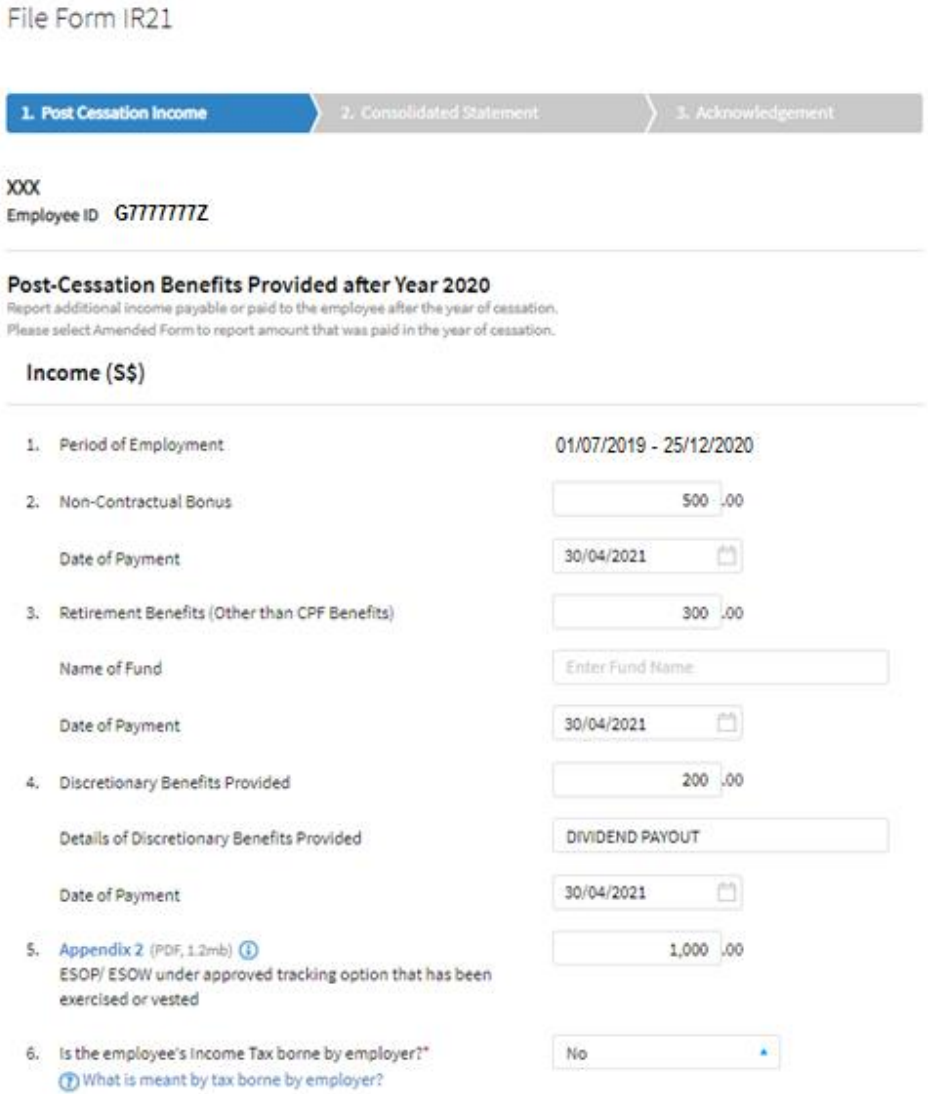
Step	Action/Note
	File Form IR21 – Amending previous filing
1	If you need to revise Form IR21 details from previous filing, you could click on **NEXT** button at File Form IR21 page to begin a new filing (refer to page 3 to 6 of this guide). You will be prompted with the employment period of the previous Original Form IR21 submission and two selections on the type of filing you wish to submit. Click on the radio button of the Amended Form if you want to revise the Form IR21 details of the previous filing.
2	Click on **PROCEED** button to launch and complete the e-Filing pages (Refer to Page 13 – 23) **Note:** System will display the previous Form IR21 details if the form was filed via the new e-Filing template. Otherwise, you are required to provide the full details as the Amended Form IR21 will supersede all other Form IR21 submitted previously for the employee. The simplified Amended IR21 will only supersede any income previously declared for the cessation year.

Additional Form IR21 Filing

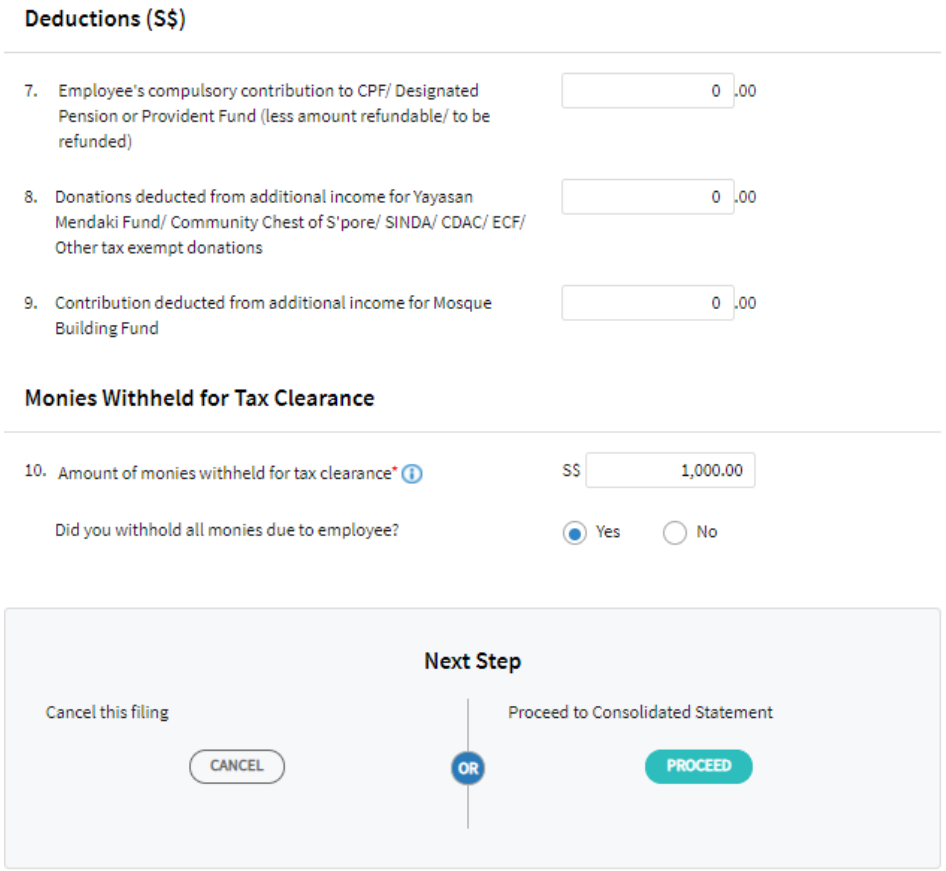


Step	Action/Note
	File Form IR21 – Reporting additional income paid after year of cessation
1	If you need to report additional income paid after cessation year, you could click on **NEXT** button at File Form IR21 page to begin a new filing (refer to page 3 to 6 of this guide). You will be prompted with the employment period of the previous Original Form IR21 submission and two selections on the type of filing you wish to submit. Click on the radio button of the Additional Form (Post-cessation benefits provided 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.
	Note: Please verify the filing information before you submit the Additional Form IR21 (Post-cessation benefits provided after year of cessation). If you need to make changes to the previous Additional filing, please do so by submitting the form again. If you wish to amend the previous Additional Form IR21 filled, the Date of Payment should remain the same. Otherwise, it will be treated as additional payment.

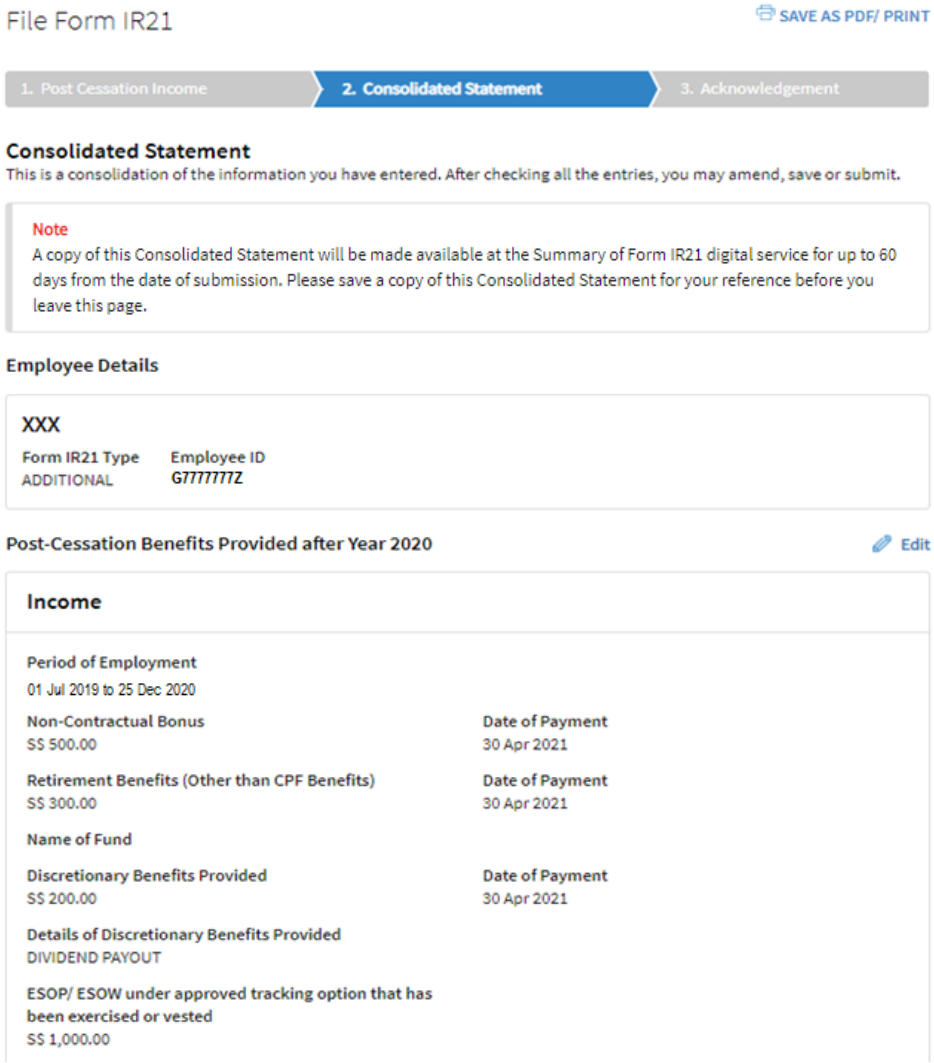
Amended/Additional Form IR21 filing



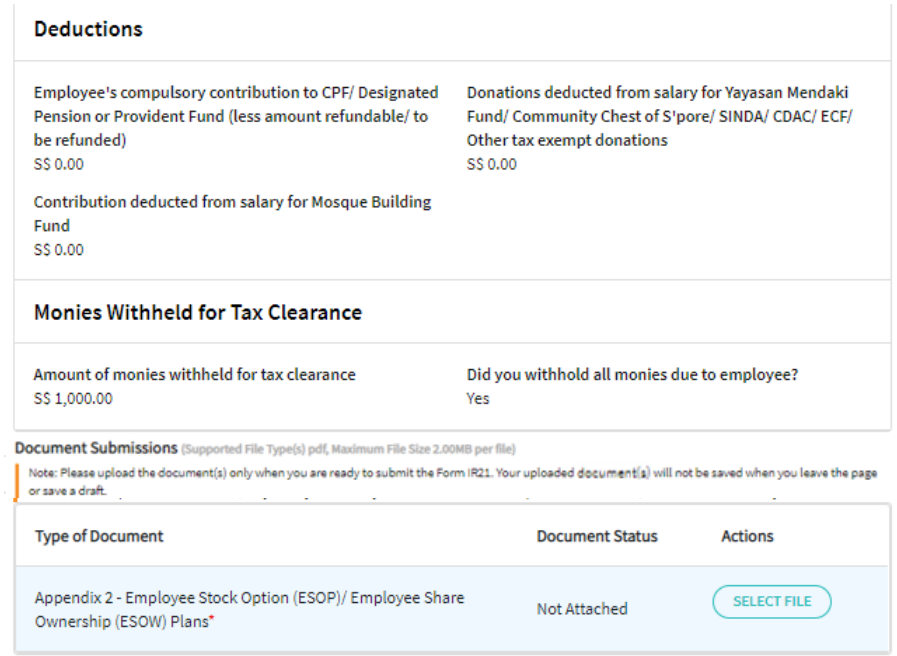
Step	Action/Note
	File Form IR21 – Post-Cessation Benefits Provided after year of cessation (Part 1)
1	Complete the income details of the benefits provided after year of cessation, where applicable.



Step	Action/Note
	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. **Note:** For the "Amount of monies withheld for tax clearance", please indicate the new withheld amount (excluding the previous withheld amount filed in the Original IR21). If you are only making changes to the "Amount of Monies Withheld for Tax Clearance", please inform IRAS via myTaxMail or taxclear@iras.gov.sg. You do not need to file an Amended/Additional Form IR21.
3	**Next Step Section** Click on the **PROCEED** button on the right to view and verify the Consolidated Statement



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



Step	Action/Note
	File Form IR21 – Post-Cessation Benefits Provided after year of cessation (Part 4)
	Consolidated Statement – Part 2
2	Check through the statement and ensure that the information reflected is true, correct and complete
	Note: i) Refer to page 21 for the guide on how Preparer submits form to Approver. ii) Refer to page 24 for the guide on how Approver submits form to IRAS. iii) Refer to page 21 and 22 for the guide on how to attach and submit documents to IRAS.

Contact Information

For enquiries on this user guide, please call 1800-3568300 or email taxclear@iras.gov.sg.

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