

## Annex A: Summary of Benefits for Adoption of Seamless Filing from Software

To allow businesses/employers more time to transit to and familiarise with using seamless filing from software, IRAS will be providing the following two benefits:

Benefits	Details
<b>1. Extended filing due date for Form C-S and GST F5 and F8 returns</b>	<p>a. IRAS will automatically extend the CIT filing due date by 15 days (i.e., from 30 Nov to 15 Dec) for Year of Assessment (YA) 2023 to YA 2025 Form C-S returns filed seamlessly from software. Businesses filing YA 2023 to YA 2025 Form C-S returns seamlessly from software do not need to request for the extension.</p> <p>b. IRAS will also grant an extension of GST filing due date by 2 weeks upon request, if software issues or errors are encountered when filing GST F5 or F8 returns due from 1 Jan 2023 to 31 Dec 2025 seamlessly from software. The request for extension must be made at least 3 working days before the GST filing due date.</p>
<b>2. Waiver of penalties for errors made in the return due to unfamiliarity with its use</b>	IRAS will be waiving penalties for errors made in tax returns due to unfamiliarity with the use of seamless filing from software. The waiver is applicable for Form C-S, GST F5 and F8, AIS, and IR21 returns due from 1 Jan 2023 to 31 Dec 2025 that are filed by their respective filing deadlines. The waiver does not apply to errors made without reasonable excuse, through negligence, or with wilful intent to evade tax.