



INLAND REVENUE
AUTHORITY
OF SINGAPORE

"I was on No-Filing Service (NFS) last year. Why do I *need* to file this year?"



You will be required to file an Income Tax Return for the Year of Assessment (YA) 2023 if you have not been selected for the No-Filing Service (NFS) due to one or more of these events in the year 2021:

- Your employer was not on the Auto-Inclusion Scheme (AIS);
- You had declared non-auto-included sources of income (e.g. employment income from your employer who was not participating in the AIS);
- You had claimed employment expenses;
- You ceased employment or did not receive any employment income;
- You were in receipt of income from a trade, business, profession or vocation, including commission or driving income which was not e-Submitted to IRAS by the submission due date;
- Your gross commission exceeded \$50,000;
- You were in receipt of rental income

What You Need to Do

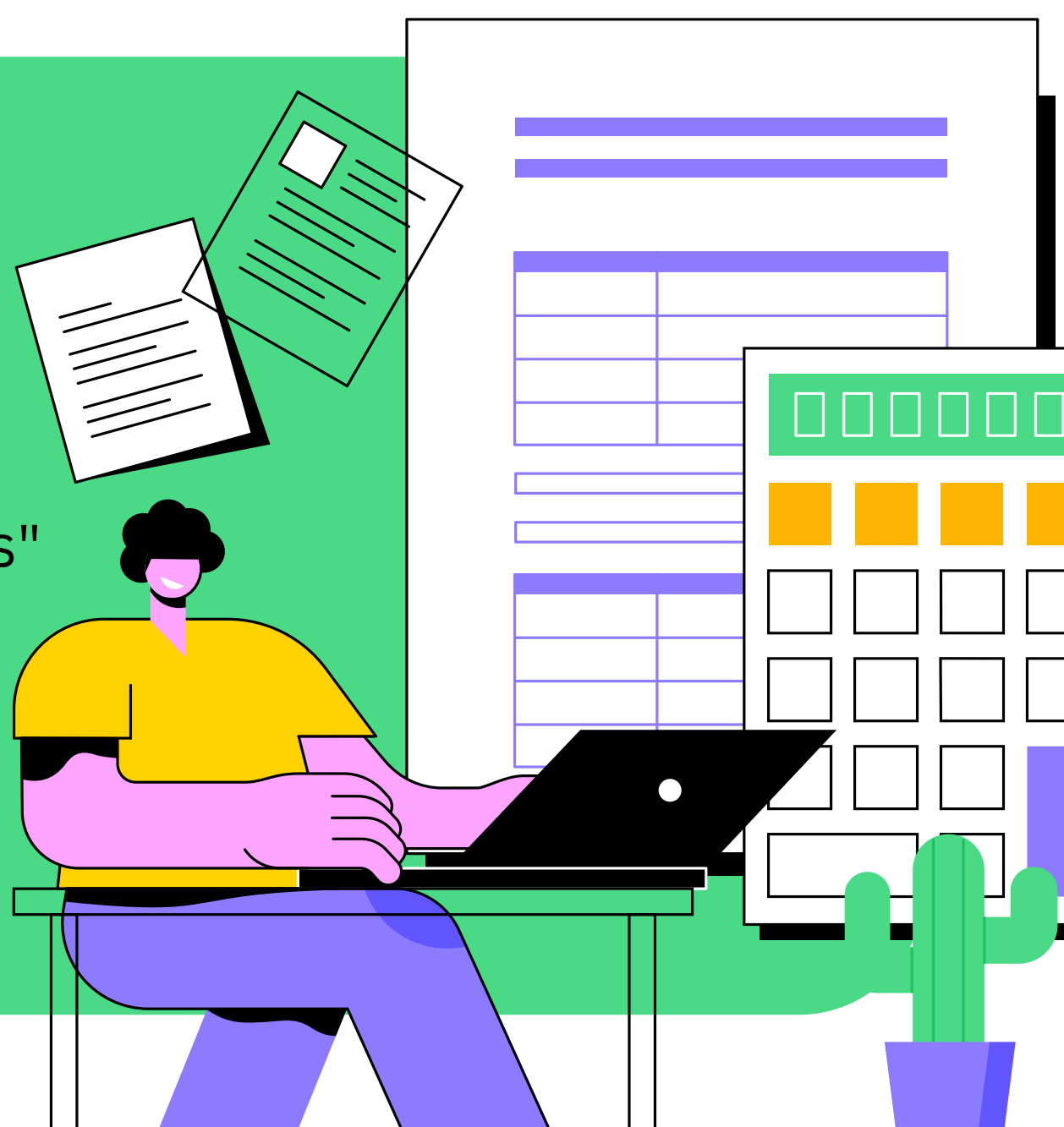


e-File between 1 Mar to 18 Apr

- Log in to myTax Portal
- Select "Individuals" > "Filing Matters" > "File Income Tax Return"



Visit go.gov.sg/taxseason2023 for more information.



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This information guide aims to provide a better general understanding of taxpayer's tax obligations and is not intended to comprehensively address all possible tax issues that may arise.

This information is correct as at 23 Feb 2023. While every effort has been made to ensure that this information is consistent with existing law and practice, should there be any changes, IRAS reserves the right to vary our position accordingly.