



INLAND REVENUE  
AUTHORITY  
OF SINGAPORE

# Frequently Asked Questions for Intermediaries - Submit Commission Records



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## Answers

### 1. What are the benefits of submitting the commission income information to IRAS?

Submitting the commission income information to IRAS benefits both the commission-paying intermediaries and commission agents receiving payments:

Commission-paying intermediaries	Self-employed commission agents
<ul style="list-style-type: none"><li>✓ Ensure greater accuracy in the organisation's records, which in turn:<ul style="list-style-type: none"><li>• minimises potential disputes with commission agents regarding their income; and</li><li>• helps you better comply with IRAS' record keeping requirements on your expenditure.</li></ul></li></ul>	<ul style="list-style-type: none"><li>✓ Simplified tax filing experience and pre-filled income information, minimising errors during self-declaration process</li><li>✓ Enable qualifying commission agents to enjoy <a href="#">No-Filing Service (NFS)</a> and potentially doing away with the need to file a tax return, with the automatic computation of business expenses based on <a href="#">Fixed Expense Deduction Ratio (FEDR)</a></li><li>✓ Facilitate administration of government grants for self-employed commission agents</li></ul>

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**2. What do I need to do if I have received IRAS’ notices to collect and submit commission records but I did not pay/ will not be making any payments to commission agents (including non-individuals)?**

<p><b>For NEW organisations that have never submitted any commission income information to IRAS under the e-Submission of Commission in the past</b></p>	<p><b>For EXISTING organisations that have previously submitted commission information to IRAS under the e-Submission of Commission but did not make any payments to commission agents in the preceding year</b></p>
<p>Complete the form at <a href="http://go.gov.sg/iras-commission">go.gov.sg/iras-commission</a>.</p> <p>Please select ‘No’ when completing Questions 3 and 4 of the registration form and declare that your organisation:</p> <ul style="list-style-type: none"> <li>• did not pay/ does not have the intention to pay commission or any other income in the current year to commission agents; and/ or</li> <li>• does not have the intention to pay commission or any other income next year onwards for services provided by commission agents.</li> </ul>	<p>Complete the declaration form at <a href="http://go.gov.sg/iras-commission-declaration">go.gov.sg/iras-commission-declaration</a>.</p> <p>When completing the declaration form, please declare that your organisation:</p> <ul style="list-style-type: none"> <li>• did not make payments to commission agents in the preceding year; and/ or</li> <li>• did not pay/ does not have the intention to make any payments to commission agents in the current and future years.</li> </ul>

If your organisation makes such payment(s) in the future, please inform us by submitting a new registration form at [go.gov.sg/iras-commission](http://go.gov.sg/iras-commission).

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**3. My organisation did not receive any IRAS notice to collect and submit the commission records. Am I required to submit the commission income information to IRAS for my commission agents?**

Yes, you will need to complete the registration form at [go.gov.sg/iras-commission](https://go.gov.sg/iras-commission).

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**4. I am the only sales agent in my sole-proprietorship business; or my partner(s) and I are the only sales agents in the partnership business. Do I/ we need to submit my/ our commission income information to IRAS via the e-Submission of Commission Income?**

You do not need to submit the commission income information via the e-Submission of Commission Income. You and your partner(s) should report the commission income as part of your respective trade, business, profession or vocation income when filing the Income Tax Returns.

- If your organisation has received the notice from IRAS to collect and retain the identification and income information of commission agents, inform us by completing the registration form at [go.gov.sg/iras-commission](https://go.gov.sg/iras-commission); and
- selecting "No" to Questions 3 and 4 of the registration form and declare that your organisation:
  - did not pay/ does not have the intention to pay commission or any other income in the current year to commission agents; and/ or
  - does not have the intention to pay commission or any other income next year onwards for services provided by commission agents.

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## **5. How do I submit the commission income information to IRAS?**

Income data can be transmitted electronically to IRAS via the following digital modes:

- a) Online data entry in [myTax Portal](#);
- b) Uploading the [standard Excel template](#) defined by IRAS in [myTax Portal](#); or
- c) Application Programming Interface (API).

For more information, you may refer to [Submit commission records](#).

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## **6. What should you do if your commission agents inform you that the pre-filled income in their electronic Income Tax Returns differ from their records?**

If there is an error in the income records of the commission-paying organisation, the organisation should [submit an amendment file](#) to IRAS.

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**7. How long does it take for the amended commission income to be reflected in the Individual Income Tax Returns of the commission agents?**

Commission agents may view the amended information in [myTax Portal](#) within 7 days after the commission-paying organisation has submitted the amended records to IRAS. If the amended records are not reflected by the filing due date (i.e. 18 Apr), the commission agent should amend the 'Revenue' field to reflect the correct amount and submit the Income Tax Return by 18 Apr to avoid late filing penalties.

However, the amended information will not be displayed if the amendment is submitted after 18 Apr or if the commission agent had already filed the Income Tax Return. For such cases, commission agents will have to wait for the income tax bill (i.e. Notice of Assessment) and [file for an amendment](#) to the assessment. Therefore, it is crucial to ensure that the information submitted to IRAS is accurate.

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## 8. What are the fields in the electronic Income Tax Return that a commission agent can edit during e-Filing?

Apart from amending the pre-filled income in the 'Revenue' field, commission agents can:

- enter their claim for actual allowable business expenses incurred in the 'Allowable Business Expenses' field, if they do not want or are not eligible to claim the 25% Deemed Expenses/ FEDR option;
- edit the 'Nature of Business'; and/or
- update 'Accounting Period' fields

REMOVE

**Sole-Proprietorship/ Self-Employment Income 1**

Are you declaring a business that was registered with ACRA?\*

Yes

No

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Name of Business

Select ▼

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Nature of Business\*

COMMISSION AGENT/ AGENCY - OTHERS ▼

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Accounting Period\* ⓘ

01/01/20XX 📅 to 31/12/20XX 📅

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**2-LINE/ 4-LINE STATEMENT**

**Revenue**  
Total amount received from customers, and other business-related income such as allowances and incentives (before deducting expenses).

Revenue (S\$)\*

45,000 .00

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**Less: Expenses (S\$)\***

25% Deemed Expenses (Applicable when your total commission income is S\$50,000 or less. To be eligible for Enterprise Innovation Scheme (EIS), please claim actual allowable business expenses.)

Actual Allowable Business Expenses ⓘ

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**Adjusted Profit/ Loss**  
The amount after deducting allowable business expenses from gross profit/ loss.

Adjusted Profit/ Loss (S\$)\*

33,750.00

Select 'No' if the commission agent is an individual.

Leave this field **empty** if the commission agent is an **individual**.

Indicate the start and end date of your accounting period.

If you do not have an accounting period, you can complete it as:

- Accounting Period From: "01/01/20XX"
  - Accounting Period To: "31/12/20XX"
- where 20XX refers to the calendar/basis year in which you earn your commission income.

**Example:**

You will indicate the following when filing your Income Tax Return:

- For Year of Assessment 2025  
01/01/2024 to 31/12/2024
- For Year of Assessment 2026  
01/01/2025 to 31/12/2025

^ Commission agents with annual gross commission income of \$50,000 or less can choose to claim tax deductions based on 25% of their gross commission income instead of the actual allowable business expenses incurred by them.

**Note:**

The '25% Deemed Expense' option is checked by default in the electronic Income Tax Return. Should commission agents choose to claim tax deductions based on the actual allowable business expenses incurred, the commission agent should select the 'Actual Allowable Business Expenses' option. Please refer to [Fixed Expense Deduction Ratio \(FEDR\) for self-employed persons and platform workers](#) for more details.

Please also note that commission agents, being self-employed persons, should declare their income under item 2 "Trade, Business, Profession or Vocation" of the Income Tax Return. Commission agents should not reclassify their commission income to other income sources, such as employment income.

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