

FAQ on Pre-filling of Income for Private Hire Car (PHC) drivers

<p>1. Can I participate in the Pre-filling of Income initiative?</p>	<p>If your transport service operator is participating in the Pre-filling of Income initiative, you will receive a notification from your operator seeking your consent to opt-in to the initiative. For enquiries on the one-time opt-in process, please contact your operator.</p> <p>Please note that the Pre-filling of Income initiative is not applicable to salaried drivers hired as employees by PHC operators, owners of transportation businesses registered with ACRA and drivers who provide solely social carpool services.</p>
<p>2. What information will be transmitted to IRAS under the Pre-filling of Income initiative?</p>	<p>The total driving income such as gross passenger fares¹ and any incentives/ rebates²/ promotion payments/ miscellaneous payments earned for the calendar year (1 Jan to 31 Dec) will be transmitted to IRAS, regardless of whether the income has been cashed out from the e-wallet.</p> <p>¹ Exclude Electronic Road Pricing (ERP) toll charges and platform fee paid by passengers as these are not treated as drivers' earnings.</p> <p>² Exclude road tax rebate and additional petrol duty rebate as these rebates should be accounted for as a reduction of business expenses. For more information, please refer to the Tax Treatment of Government Assistance Schemes and Payouts for Private Hire Car (PHC)/ Taxi Drivers.</p>
<p>3. Do I need to file an Income Tax Return as my income information has been pre-filled by IRAS?</p>	<p>Yes, you are required to file an Income Tax Return between 1 Mar and 18 Apr if:</p> <ul style="list-style-type: none"> • you receive a notification to file from IRAS. This is regardless of how much you have earned in the previous year or whether your income information has been pre-filled by IRAS. • you did not receive a filing notification from IRAS but: <ul style="list-style-type: none"> ➢ you have self-employment income (including driving income) with a net trade income of more than \$6,000; or ➢ your total annual income (from all sources) is more than \$22,000. <p>To file an Income Tax Return, please use the "File Income Tax Return" digital service at myTax Portal. When filing, please verify the pre-filled income and make changes (e.g. declare your other sources of income and update your tax reliefs) if it is inaccurate. Penalties may be imposed for late filing or non-filing of tax return by 18 Apr.</p> <p>For information on how to e-file your Income Tax Return, please visit IRAS' website on e-Filing your Income Tax Return.</p>

	<p><u>No-filing Service (NFS) / Direct Notice of Assessment (D-NOA)</u></p> <p>However, you are generally not required to file an Income Tax Return if you have received a notification informing you that you have been selected for NFS/ D-NOA.</p> <p>If you have been selected for NFS, you will be able to verify your pre-filled information using the “File Income Tax Return” digital service at myTax Portal between 1 Mar and 18 Apr, and can make changes to the Income Tax Return (e.g. declare your other sources of income and update your tax reliefs) if it is inaccurate.</p> <p>If you have been selected for D-NOA, you will receive your tax bill (i.e. Notice of Assessment) in mid-Mar, which you would need to verify and ensure that it is accurate. If there are any inaccurate information (e.g. income and/or tax relief claims) in your tax bill, please file an amendment using the “Amend Tax Bill” digital service in myTax Portal within 30 days from the date stated in your tax bill.</p> <p>For more information on NFS/ D-NOA, please visit IRAS’ website on Direct Notice of Assessment (D-NOA) or No-Filing Service (NFS) for self-employed persons and platform workers.</p>
<p>4. I have opted-in to the Pre-filing of Income initiative in the Year of Assessment (YA) 2025. If I wish to continue with the initiative in YA 2026, do I need to opt-in again in YA 2026?</p>	<p>Under the one-time opt-in approach introduced in YA 2023, you will only need to opt-in to the Pre-filing of Income initiative once.</p> <p>If you have opted-in to the initiative in YA 2025, you are not required to opt-in again in YA 2026.</p> <p>For enquiries on the opt-in and opt-out processes, please contact your transport service operator.</p>
<p>5. The income that is pre-filled in my Income Tax Return is different from my record. What should I do?</p>	<p>Please clarify with your transport service operator on the correct amount of income.</p> <p>If required, you may amend the ‘Revenue’ figure that was pre-filled in the Income Tax Return accordingly and submit it by 18 Apr.</p> <p>If you have been selected for Direct Notice of Assessment (D-NOA), you can amend the pre-filled Revenue by submitting an filing an amendment within 30 days after you received tax bill (i.e. Notice of Assessment) in mid-Mar.</p>
<p>6. I have opted-in to the Pre-filing of Income initiative. Where can I view my pre-filled information?</p>	<p>You can view your pre-filled information in the “File Income Tax Return” digital service at myTax Portal from 1 Mar to 18 Apr.</p> <p>If you have been selected for Direct Notice of Assessment (D-NOA), you can verify your pre-filled information by referring to the “Pre-filled Income and Deduction Statement” that is send together with your tax bill (i.e. Notice of Assessment) in mid-Mar.</p>

<p>7. I have opted-in to the Pre-filing of income initiative. When will I be able to view the pre-filled amount in my Income Tax Return?</p>	<p>IRAS will notify your transport service operator after the transmitted income has been pre-filled into your Income Tax Return successfully. You may check with your operator.</p>
<p>8. I did not participate in the Pre-filing of Income initiative. Do I need to declare my earnings in the Income Tax Return?</p>	<p>Yes, you are required to declare your driving income and other sources of income in your Income Tax Return.</p> <p>For information on how to e-file your Income Tax Return, please visit IRAS' website on e-Filing your Income Tax Return.</p> <p>To simplify tax filling, if your transport service operator is participating in the Pre-filing of Income initiative, you are encouraged to opt-in to this initiative so that your income information can be pre-filled in your Income Tax Return.</p>
<p>9. Why are salaried PHC drivers hired as employees by the PHC operators, excluded from the Pre-filing of Income initiative?</p>	<p>The employment income of salaried PHC drivers would automatically be transmitted to IRAS under the Auto-Inclusion Scheme (AIS) for employees. For more information, please visit IRAS' website on Auto-Inclusion Scheme (AIS) for Employment Income.</p>
<p>10. I am a social carpooling driver. Do I need to declare my income received from providing carpooling trips?</p>	<p>You do not have to declare your income received from carpooling trips if you provide not more than two social carpooling trips a day and the amount collected is solely for covering the costs incurred by you for the carpool trips.</p> <p>Please note that this tax treatment does not apply to a driver carrying on a trade, business or vocation for transport-related activities (e.g. taxi-drivers, drivers providing chauffeured ride services). The income derived from carpooling by these drivers will be subject to tax, and needs to be declared in the "Sole-Proprietorship/ Self-Employment Income" page under "Trade, Business, Profession or Vocation" section of your Income Tax Return.</p>
<p>11. Besides my PHC driving income which has been pre-filled into my Income Tax Return, I have received income as a personal driver under private arrangement which is not linked to any transport service operators. Must I declare this income?</p>	<p>Yes. You are required to declare the driving income received under private arrangement by manually adding on to the pre-filled amount in your Income Tax Return.</p>
<p>12. I am both a PHC driver and a delivery rider. If I have opted in to the Pre-filing of Income initiative with the PHC operator, will my income as a delivery rider be submitted to IRAS and pre-filled as well?</p>	<p>If you have opted in to the Pre-filing of Income initiative with the PHC operator, only your driving income as a PHC driver will be submitted to IRAS and pre-filled in your Income Tax Return.</p> <p>If you also derived income as a delivery rider, you would need to manually declare the amount in the "Sole-Proprietorship/ Self-Employment Income" page under "Trade, Business, Profession or Vocation" section of the Income Tax Return.</p>

<p>13. I have signed-up with two transport service operators as a PHC driver. Do I need to opt-in to the Pre-filing of Income initiative with each operator separately?</p>	<p>Yes, you will need to opt-in to the Pre-filing of Income initiative with each operator separately if you would like to have your driving income from both operators pre-filled in your tax return.</p> <p>If you opt-in with one of the operators but not the other, only your driving income from this operator whom you have opted-in with will be submitted to IRAS and pre-filled. Hence, you will have to add on your income from the operator that you did not opt-in with into your Income Tax Return.</p>
<p>14. I have filed my Income Tax Return but realised that I have declared my driving income incorrectly. How can I amend my tax return?</p>	<p>You may re-file your Income Tax Return once by 18 Apr using the "File Income Tax Return" digital service at myTax Portal.</p> <p>When you re-file, you must include all your income details, expenses and tax relief claims, where applicable. Once you have re-filed successfully, your new submission will supersede the previous submission.</p> <p>If you are unable to re-file (e.g. you are re-filing after 18 Apr or you have already re-filed), you will need to file an amendment/ objection using the "Amend Tax Bill" digital service at myTax Portal after you have received your tax bill (i.e. Notice of Assessment). You will typically receive your tax bill between end-Apr and Sep, which you will need to file the amendment within 30 days from the date stated in your tax bill.</p>