

FAQ on pre-filling of transport service drivers' information

1. What is pre-filling and when was it introduced?	<p>Pre-filling was introduced in 2015. With pre-filling, income information will be automatically filled in your electronic tax form. This makes tax filing simple and convenient.</p>										
2. Who gets their income pre-filled?	<p>IRAS continually seeks ways to collaborate with members of the community so that more taxpayers may benefit from the pre-filling scheme.</p> <p>Income is currently pre-filled for commission earners such as property agents and insurance agents.</p> <p>As of 2018, about 9,000 PHC drivers had their income pre-filled. For 2019, IRAS will continue to expand the pre-filling to more drivers.</p>										
3. What information will be transmitted to IRAS for Year of Assessment 2019?	<p>The total driving income including gross passenger fares and incentives from 1 Jan 2018 to 31 Dec 2018 will be transmitted. Earnings not cashed out will be included in the transmission.</p>										
4. Will the income information of all drivers be transmitted to IRAS?	<p>Participating drivers who have accepted the invitation to participate in the pre-filling scheme will have their income information transmitted to IRAS.</p>										
5. How will pre-filling benefit us?	<p>By participating in the pre-filling scheme, you get to enjoy greater convenience when tax filing as your income would be pre-filled in your tax return.</p> <p>With effect from Year of Assessment 2019, you may automatically enjoy tax deduction for a deemed amount of expenses incurred calculated based on 60% of your driving income.</p> <p><u>Example</u></p> <table border="1" data-bbox="788 1435 1449 1794"> <tr> <td>Gross Passenger Fares</td> <td>\$80,000</td> </tr> <tr> <td>Incentives/Rebates/Promotion/Miscellaneous Payments</td> <td>\$20,000</td> </tr> <tr> <td>Revenue (pre-filled)</td> <td>\$100,000</td> </tr> <tr> <td>Less: 60% Deemed Expenses (60% of \$100,000)</td> <td>\$60,000</td> </tr> <tr> <td>Adjusted Profit</td> <td>\$40,000</td> </tr> </table>	Gross Passenger Fares	\$80,000	Incentives/Rebates/Promotion/Miscellaneous Payments	\$20,000	Revenue (pre-filled)	\$100,000	Less: 60% Deemed Expenses (60% of \$100,000)	\$60,000	Adjusted Profit	\$40,000
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6. My information is pre-filled. Am I still required to file the form?	<p>Yes. If you have received a filing notification from IRAS, you are required to file the form. You can log in to mytax.iras.gov.sg to check the pre-filled information and relief details, declare other income received in Singapore, claim any relevant reliefs and submit a return during the annual tax filing season. Penalties may be imposed for late filing or non-filing of tax return.</p>										

7. Can I participate in the pre-filling scheme?	<p>Eligible drivers will receive a notification to participate. We will extend the benefits to all drivers in due course.</p> <p>Drivers engaged as employees (see Q9) and Grab Hitch drivers providing solely social carpooling services (see Q10) are excluded.</p>
8. I did not participate in the pre-filling scheme. Do I need to declare my earnings in the tax form?	<p>Yes. You are required to declare your income in your annual income tax return based on records maintained by yourself.</p> <p>To simplify tax filling, you are encouraged to participate in the pre-filling scheme so that your income information can be pre-filled in your tax return.</p>
9. Why are private-hire car drivers engaged as employees excluded from the pre-filling?	<p>Their employment income would automatically be transmitted to IRAS under the Auto-Inclusion Scheme (AIS) for employees. For more information, please refer to the Auto-Inclusion Scheme (AIS) for Employment Income.</p>
10. I am a Grab Hitch driver. Do I need to declare my income received from providing carpooling trips?	<p>You do not have to declare your income received from carpooling trips if you provide not more than 2 carpooling trips a day and the amount collected is to cover the costs incurred by you for the carpool trips.</p> <p>If you are a Grab driver who also provide Grab Hitch trips, the income derived from such carpooling trips must be declared. Such income will not be pre-filled and must be manually declared.</p>
11. Instead of the 60% deemed expenses amount, can I claim tax deduction based on the actual amount of expenses incurred?	<p>Yes. You can choose to claim the actual amount of expenses incurred based on records maintained by you by amending the pre-filled information in your tax form.</p>
12. Am I required to retain supporting documents if I go with the 60% deemed expenses amount?	<p>No, you need not keep records or retain supporting documents if you go with the 60% deemed expenses amount.</p> <p>If you wish to claim the actual amount of expenses, you are required to retain the relevant supporting documents.</p>
13. I am both a private-hire car driver and a taxi driver. Can I claim the 60% deemed expenses amount for my private-hire car driving income, and actual amount of expenses for my taxi driving income?	<p>No, you are required to exercise the same option for all your driving income.</p>
14. I also drive for privately arranged trips (i.e. not linked to any apps nor operators). Must I declare this income?	<p>Yes. You are required to declare such income by adding the amount in your annual income tax return.</p>
15. The income that is pre-filled in my tax return is different from my record. What should I do?	<p>You may amend the amount in the electronic tax form accordingly. You should also clarify with your transport service operator.</p>

