



INLAND REVENUE  
AUTHORITY  
OF SINGAPORE

## FAQ

# Revise Duplicate Relief Claim



**Q1 Why is there a review on the personal tax reliefs claimed?**

**A1** We conduct regular reviews of income tax assessments to verify the eligibility of tax reliefs claimed and allowed in the tax assessments.

**Q2 What is the “Revise Duplicate Relief Claim” digital service?**

**A2** This digital service is for you to e-submit your “Revise Duplicate Relief Claim” reply. This is a convenient and secure communication channel to submit your reply online. You will receive an acknowledgement upon successful transmission.

You will need to reply via the digital service if:

1. There is more than one person claiming the relief on the same dependant. For example, you and your sister are claiming Grandparent Caregiver Relief (GCR) on your mother. As GCR cannot be shared, only you or your sister can claim the maximum relief of \$3,000 provided you have met the other qualifying conditions; or
2. The total amount claimed by all claimants exceeds the maximum allowable relief amount. For example, you and your spouse are each claiming Qualifying Child Relief (QCR) of \$4,000 for your child. As the maximum QCR per child is \$4,000, you and your spouse must apportion the amount between the two of you; or
3. The dependant is the subject of claim for more than one relief. For example, your father is claiming Spouse Relief on your mother and you are claiming Parent Relief on her too. With the exception of GCR, a dependant cannot be the subject of claim for more than one relief.

When replying via the digital service, please ensure that:

1. You have satisfied all the qualifying conditions for claiming the relief.
2. All the original claimants must review and agree on the apportionment to make up the 100% for reliefs that can be shared.
3. You reply within 21 days from the date of our letter.

## FAQ – Revise Duplicate Relief Claim

### **Q3 How do I submit my reply via this digital service?**

**A3** Login to myTax Portal. Click on "Individuals" and Select "Revise Duplicate Relief Claim" under "Submit Requested Information".

You need Singpass or Singpass Foreign user Account (SFA) to log in to myTax Portal.

### **Q4 What should I do if I encounter errors when using the digital service?**

**A4** Follow the instructions on the screen. If the error persists, please email us at myTax Mail with the following information to enable us to look into the matter:

- a) Date and time that you encountered the problem;
- b) Description of the problem;
- c) The operating system you are using (e.g. Windows 10, Macintosh OS, etc);
- d) The browser type and version number (e.g. Internet Explorer 11, Firefox 2.0, etc);
- e) Device used (mobile phone or desktop); and
- f) Full screenshot of the error message encountered.

Note: Collapsed fields only applicable for mobile view.

### **Q5 Do I have to reply even if I wish to maintain my claim?**

**A5** All claimants will need to submit their replies by the stipulated due date, regardless of whether you would like to maintain your original claim, amend or withdraw claims.

If we do not receive a reply from any of the claimants by the due date, the relief may be apportioned equally or withdrawn depending on the situation. Please refer to Q12 on how the relief will be allowed in such situations.

### **Q6 Am I able to view the replies submitted by other claimants?**

**A6** You will be able to view the other claimants' replies on the same dependant only if they have successfully submitted their replies via this digital service. All claimants' replies will be reflected in the digital service immediately and are accurate as at the date and time of access.

## FAQ – Revise Duplicate Relief Claim

**Q7 Can I change the reply made by the other claimant on the same dependant?**

**A7** No. You cannot change the other claimant's reply. Please discuss with the other claimant(s) and agree on how the relief for your dependant is to be claimed.

**Q8 What should I do if I noted that there is/are error(s) made by other claimant(s)?**

**A8** If there is/are error(s) in the reply(ies) made by any of the claimant(s), please inform the affected claimant(s) to correct his/her reply by the due date. You can still proceed to enter and submit your reply by the due date.

**Q9 How should I reply if other claimants and I do not agree on the amount of dependant relief (e.g. parent relief) to be claimed by each of us?**

**A9** You only need to indicate the percentage of relief which you would like to claim in your reply. Please refer to Q12 on how the relief will be allowed in such situations.

**Q10 What should I do if I see that the total claims made by other claimants already exceed 100%?**

**A10** If there are errors in the replies made by any of the claimants, please inform the respective claimants to correct his/her reply by the due date.

If there are disagreements among the claimants, please continue to enter your share of claim and submit your reply. Please refer to Q12 on how the relief will be allowed in such situations.

**Q11 What will happen if I do not submit a reply?**

**A11** All claimants are required to submit the reply by the stipulated due date. If we do not receive a reply from any of the claimants by the due date, the relief may be apportioned or withdrawn depending on the situation. Please refer to Q12 on how the relief will be allowed for such situations.

**Q12 How will the relief be allowed if claimants cannot agree on the apportionment or do not reply?**

## FAQ – Revise Duplicate Relief Claim

### **A12** (A) Reliefs that can be shared among claimants

The following reliefs can be shared among claimants claiming the same type of relief in respect of the same dependant:

- a) Qualifying/Handicapped Child Relief
- b) Parent/Handicapped Parent Relief
- c) Handicapped Sibling Relief

The relief will be apportioned and allowed equally for all the claimants if there are:

- i. disagreements among the claimants and the total relief claims exceeded 100%; or
- ii. no reply is received from any of the claimants.

### **(B) Reliefs that can be only claimed by one claimant**

The following reliefs has precedence over other reliefs:

- a) Spouse Relief has precedence over Parent/Handicapped Parent Relief and Handicapped Sibling Relief
- b) Handicapped Child Relief has precedence over Handicapped Sibling Relief

The duplicate claims for Grandparent Caregiver Relief will be allowed to the claimant that would result in the maximum tax benefit for the family unit if there are disagreements or non-reply.

### **Q13 How do I enter my revised claim?**

**A13** Please follow the instructions on the screen. More information is provided in the “Review and Revise” page and in the icon.



### **Q14 What is the minimum percentage of the relief I can enter in the digital service?**

**A14** The minimum percentage of the relief you can enter in the digital service is 0.01%.

### **Q15 I have multiple duplicate reliefs claim. Can I submit the replies separately?**

## FAQ – Revise Duplicate Relief Claim

**A15** You are required to submit your replies for the various reliefs altogether in one session. The relevant duplicate reliefs will be shown in the separate tabs on the screen. Please note that you are required to click on each tab and submit your reply.

There will be a red "!" icon to prompt you should there be any incomplete submission. After completing the tabs, please click submit and you should be able to view an Acknowledgement Page.

Note: The desktop version will display multiple tabs with the various duplicate reliefs, while the mobile version may display a drop down list instead of tabs.

### **Q16 Will I get an acknowledgement after submitting my reply?**

**A16** Yes. If the submission is successful, you will see the Acknowledgement page indicating “Successful Transmission” with an acknowledgement number.

### **Q17 What should I do if I do not see the Acknowledgement Page after clicking “SUBMIT”?**

**A17** If you do not see the Acknowledgement Page, please submit your reply again.

### **Q18 Can I view my submission if I were to login again?**

**A18** Yes, you are able to view the reply submitted by you.

If you wish to view your reply before the due date, you can log into the digital service again.

If you wish to view your reply after the due date, you can view the details in the Acknowledgement page at myTax Portal:

Step 1: Log in to myTax Portal

Step 2: Click on "Notices/ Letters" and Select "Individual"

Step 3: You should be able to see the following documents if you have successfully submitted.

- Acknowledgement of Duplicate Relief Claim Revision; or
- Acknowledgement of Duplicate Relief Claim Revision (Amended)

## FAQ – Revise Duplicate Relief Claim

**Q19 Can I amend (re-file) my reply after submitting a reply via the digital service?**

**A19** Yes, however, you can only amend your reply once before the due date stated in our letter to you.

**Q20 What is the due date to reply?**

**A20** The due date is 21 days from the date of our letter. Please submit your reply via the digital service by the due date.

**Q21 When will I receive my revised tax bill?**

**A21** You will receive the revised tax bill by February of the following year after we review the replies by all claimants.

**Q22 How much additional tax do I need to pay if I withdraw my claim for relief?**

**A22** The additional tax payable is approximately the amount of relief to be withdrawn multiplied by your marginal tax rate applicable. You may wish to calculate your tax liability via our Income Tax Calculator:

[www.iras.gov.sg](http://www.iras.gov.sg) > Quick Links > Calculators > Select from Category 1

**Q23 Can I still login after the due date to file my reply?**

**A23** You are required to reply by the due date. Any request for extension of time to reply will be considered on a case-by-case basis. Please call us at 1800 356 8300 or email us your request via myTax Mail with the reasons for requesting an extension.

**Q24 Can I use the the ‘Object to Assessment’ digital service instead?**

**A24** No. You are required to use the “Revise Duplicate Relief Claim” digital service to submit your reply.

**Q25 Are there other ways to reply if I am unable to reply via the digital service?**

## FAQ – Revise Duplicate Relief Claim

**A25** You are strongly encouraged to reply via the digital service as it is fast, easy and secure. However, if you face difficulty in using the digital service, you can reply by:

- Email to myTax Mail
- Mail to Inland Revenue Authority of Singapore, 55 Newton Road, Singapore 307987 (Postage free).

**Q26 Do the other claimants need to sign on my reply slip?**

**A26** No. Other claimant(s) may continue to reply via the digital service.

**Q27 How many reply slips must I submit?**

**A27** You are only required to submit one reply slip for all duplicate claim of reliefs.



Published by  
Inland Revenue Authority of Singapore

Published on 1 Mar 2023

The information provided is intended for better general understanding and is not intended to comprehensively address all possible issues that may arise. The contents are correct as at 1 Mar 2023 and are provided on an “as is” basis without warranties of any kind. IRAS shall not be liable for any damages, expenses, costs or loss of any kind however caused as a result of, or in connection with your use of this user guide.

While every effort has been made to ensure that the above information is consistent with existing policies and practice, should there be any changes, IRAS reserves the right to vary its position accordingly.

© Inland Revenue Authority of Singapore