Before Annual Filing Season

Here are some basic information to note. Income is taxed on a preceding year basis i.e. what you earn this year will be taxed next year. The annual filing season starts in early March and ends in mid-April. Here is what you can do for a hassle-free filing experience:

1. Apply for your SingPass account
   SingPass is your common user ID and password to access the Singapore government’s online services.

   We have a dedicated secure platform myTax Portal (mytax.iras.gov.sg) to handle your tax matters.

   You can use SingPass to log in to myTax Portal. If you do not have SingPass, it can be requested online at mytax.iras.gov.sg > Request SingPass.

   At myTax Portal, you can view your tax bills, installment plan and correspondences online. You can also email us at the secured email channel myTax Mail.

2. Update your contact details in myTax Portal
   You can update your contact details in myTax Portal so that our letters and notices are sent to your latest address.

   In myTax Portal, you can update your residential/mailing address, local contact number and email address. Login using SingPass to: mytax.iras.gov.sg > Update Contact Details.

Filing Season (1 Mar - 18 Apr)

During the filing season from 1 March, do check your mailbox regularly for our tax package. The package you receive will provide more details on what you should do during the filing season. You may receive one of the following packages:

1. Filing package
   File your tax at myTax Portal with your SingPass. If your employer is not participating in the AIS*, you can obtain a Form IRA (Return of Employee’s Remuneration for the Year ended 31 December) from your employer and proceed to file your Income Tax Return.

   You need to declare the income received in the previous year.

   Example: Income earned in year 2016 is reported during the filing season from 1 March 2017 to 18 April 2017.

2. No-Filing Service (NFS) package
   You do not need to file an Income Tax Return as you only had auto-included income in the preceding year.

   If your employer is in AIS*, you do not need to report the employment income from that employer as it will be automatically included in your tax assessment.

* Under the Auto-Inclusion Scheme (AIS), employers submit the employment income information of their employees electronically to IRAS. The submitted information will be automatically included in the employees’ income tax assessment.

Benefits of e-Filing instead of paper filing

Filing Convenience:
1. Guidance with SingPass
2. Income will be pre-filled if employer is under AIS*
3. View estimated tax payable
4. Option to Save Draft up to 31 days
5. View your submission, i.e. Consolidated Statement 3 to 5 days after you e-file

Instant Acknowledgement
Receive instant acknowledgement upon successful e-filing.

Do you know?

- Update your local mobile number and you will receive the following IRAS mobile services:
  - Reminders to file and pay your tax
  - Notification of your tax bill on myTax Portal

Ways to reduce tax

Claim for common deductions:
- Allowable expenses
- Donations
- Reliefs (e.g. spouse and child)

If you are making a claim for the deduction, you can do so by filing your tax return.

For eligibility and conditions, visit our website:
www.iras.gov.sg > Individuals > Taxpayers > Deductions for Individuals (Filing)
(Expenses, Donations, Reliefs, Rebates)
After Filing Season

After processing your tax assessment, we will send your tax bill to your last known address based on our record. It is important that you inform us of any change to your mailing address promptly so that correspondences can reach you on time.

If you require assistance on how to read your tax bill, please refer to our website: www.iras.gov.sg > Individuals > Taxpayers > Paying your tax bill

Pay Your Taxes

You have 30 days from the date of tax bill to make payment. You can pay your taxes via the following modes:

1) GIRO (General Inter-bank Recurring Order)
   - Sign up for the 12 months interest-free instalments, or opt for one-time GIRO deduction.
   - Note: This is not applicable if you have ceased employment.

2) Electronic Mode:
   a. Internet Banking
   b. ATM card at any AXS station or SAM
   c. Use NETS over the counter at any Singapore Post Branch
   d. Use NETS over the counter at any Singapore Post Branch

   IRAS offers a debit service which allows cashless payment with a card and PIN issued by an authorised bank in Singapore. You will need to have an open account with the bank in order to use the services.

Do you know?

Applying for GIRO payment is easy. You can do so via the following 3 ways:

- via Internet Banking
- via AXS
- complete a GIRO application form which is available at www.iras.gov.sg

Tax Clearance Process

1. Give notice to your employer
   Your employer must inform IRAS as soon as they know you are leaving.

2. Employer notifies IRAS and withhold all monies due to you
   Your employer informs IRAS by filing Form IR21 (Notification of A Non-Citizen Employer's Cessation of Employment Or Departure From Singapore).

3. IRAS processes tax clearance
   Employers can e-file or paper file the Form IR21. e-File Form IR21 will generally be processed within 7 working days. Paper-filed Form IR21 is usually processed within 21 days.

4. IRAS issues the tax bill
   IRAS sends a Tax Clearance letter to inform your employer to pay tax using the monies withheld. A separate tax bill will be sent to you.

5. Pay your taxes
   - Your existing GIRO Instalment Plan, if any, will be terminated and you will need to settle all your taxes before departure.
   - If the monies withheld by your employer are sufficient to pay your tax, your employer will release the balance of the monies withheld to you after paying your tax to IRAS. Otherwise, you must settle the difference by making a one-off payment in the form of cash or a cashier's order at any Singapore Post Branch. Personal cheques will not be accepted.

Tax Residency

<table>
<thead>
<tr>
<th>Resident Status</th>
<th>Tax Implications</th>
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</thead>
<tbody>
<tr>
<td>Resident</td>
<td>All income is taxed at progressive resident rates from 20% to 22%. You may be able to claim deduction (e.g. relief, donation) to reduce your taxes.</td>
</tr>
<tr>
<td>Non-Resident</td>
<td>Employment income is taxed at 15% or progressive resident rates, whichever gives rise to a higher tax amount. Director fees and other income will be taxed at 22%.</td>
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</tbody>
</table>

In order to determine your tax residency, visit our website www.iras.gov.sg > Individuals > Guide for New Individual Taxpayers (Foreigners)

Learn with IRAS
Check out sl@elearn.iras.gov.sg for a step-by-step online guide on filing your tax return.

Getting in touch with us
Feel free to surf our website at www.iras.gov.sg > Individuals > Taxpayers. Tax calculators are available to check and compute your individual income tax payable.

You are welcome to dial our helpline on 1800-356-3000 where our friendly call centre officers will assist you during office hours (Monday to Friday, 8 a.m. to 5 p.m.).

You can also email us anywhere, anytime using a secured email channel: mytax Mail at mytax Portal.

Stay connected with us!

www.facebook.com/irasg
www.twitter.com/iras_sg

This information guide aims to provide a better understanding of taxpayers' tax obligations and is not intended to comprehensively address all possible tax issues that may arise. This information is correct as at 3 Oct 2016. While every effort has been made to ensure that the information is consistent with existing law and practice, should there be any changes, IRAS reserves the right to vary our position accordingly.