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ELECTRONIC COMMUNICATION BETWEEN IRAS AND TAX AGENTS DURING COVID-19

Background

1. Due to the evolving COVID-19 situation, IRAS and tax agents are implementing telecommuting. As a result, there may be delays in sending/ receiving hardcopy letters.
2. To ensure taxpayers and tax agents representing them can continue to communicate with IRAS in a timely and secure manner, IRAS has put in place additional temporary arrangements to enable electronic communications between IRAS and tax agents during COVID-19. This document sets out the current approach and the additional arrangements.

IRAS' Guiding Principles for Electronic Communications Remain Unchanged

3. *myTax Portal* is the preferred online electronic platform for corresponding between IRAS and tax agents, as it is authenticated and secure. This ensures that taxpayers' information is kept confidential. Tax agents are strongly encouraged to submit applications/ documents through existing e-Services in *myTax Portal*.
4. Tax agents should request their clients to authorise them using CorpPass to handle their clients' tax matters. They would then be able to liaise with IRAS using *myTax Portal* on their clients' behalf.
5. Electronic submission of documents for Corporate Tax purposes can be done via the "[Submit Document](#)"¹ e-Service on *myTax Portal*. Documents submitted through this mode do not need to be password protected as it is done through a secure and authenticated platform.

Additional Temporary Arrangement

6. Where access to e-Services or *myTax Portal* is not readily available, tax agents may submit applications/ documents to IRAS' central mailboxes or via the email templates on the IRAS website. As these are unsecured platforms, the following rules apply:
 - a. The application forms/ documents containing confidential information must be password-protected. The password to be used shall be provided by IRAS.
 - b. The sign-off in each unsecured email should clearly state the Tax Agent's firm name.
7. There is no need to submit a duplicate hardcopy letter/ application to IRAS if tax agents have submitted them through *myTax Portal* or IRAS' central mailboxes.

¹ For submission of financial statements, tax computations, revised tax computations, Declaration Form for S19B Allowances on IPR, R&D Claim Form and Form for Reporting of Related Party Transactions.

Submission of Documents to IRAS

8. The tables below summarise the submission modes to IRAS during COVID-19 for matters relating to Corporate Tax, Individual Income Tax, S45 Withholding Tax and Enforcement issues. For submission relating to GST, the pre-COVID-19 arrangements with tax agents will continue to apply.

Corporate Tax Matters

S/N	Category/ Purpose	Mode of Submission to IRAS
1	Applications/ Submission of documents for which e-Services are available on myTax Portal. Please refer to the list of e-Services for Companies/ Tax Agents .	Submit through the relevant e-Service. Please <u>only submit documents once</u> ² .
2	Application/ submission of documents where no e-Service is available	<p>a. GIRO Application and Tax Reclaim Forms – post the original signed form to IRAS.</p> <p>b. Application for Advance Ruling – email softcopy³ of the signed⁴ application form to CTRuling@iras.gov.sg. Subject heading of the email to include the company’s name and Tax Ref No.</p> <p>c. All other applications/ documents – email softcopy of the signed application forms/ documents via myTax Mail in myTax Portal.</p> <p>Please select the correct category for the “Nature of Enquiry” field. For instance, select the enquiry nature “Reply to IRAS” for responses to IRAS’ query letters. This will ensure that email sent is routed to the appropriate IRAS officer for follow up actions without delay.</p>
3	For companies in exceptional cases where tax agent has no access to myTax Portal	Email softcopy ³ of the signed ⁴ application forms/ documents to CT-SGUnited@iras.gov.sg . Subject heading of the email to include the company’s name and Tax Ref No.

² Do not submit duplicate hardcopy application forms/ documents to IRAS nor make duplicate submission across e-Services (e.g. submitting revised tax computation via “Submit Document” e-Service and myTax Mail).

³ Any softcopy application form/ document which contains confidential information (e.g. application for advance ruling, document that contains information about the company’s income) that is sent via unsecured email platform (i.e. not through myTax Mail in myTax Portal) must be password-protected. The password to be used shall be provided by IRAS.

⁴ Scanned image of signature is acceptable. Do not use digital signatures with embedded codes.

S/N	Category/ Purpose	Mode of Submission to IRAS
4	For Trusts, Clubs and Associations	Email softcopy ³ of the signed ⁴ application forms/ documents to: <ul style="list-style-type: none"> • trust@iras.gov.sg – for trust cases • ca@iras.gov.sg – for clubs & associations cases Subject heading of the email to include the taxpayer's name and Tax Ref No.

Individual Income Tax Matters

S/N	Category/ Purpose	Mode of Submission to IRAS
1	Applications/ Submission of documents for which e-Services are available on myTax Portal. Please refer to the list of: <ol style="list-style-type: none"> e-Services for Individuals e-Services for Employers e-Services for Self-Employed/ Sole-Proprietors/ Partners e-Services for Partnerships 	Submit through the relevant e-Service. Please <u>only submit documents once</u> ² .
2	Application/ submission of documents where no e-Service is available <ol style="list-style-type: none"> For individuals, i.e. Locals (Singapore citizen or Singapore PR), foreigners/ Not Ordinarily Resident or employees working for foreign employers For businesses, i.e. Self-employed/ Sole-proprietors/ Partners/ Partnerships 	Email softcopy ³ of the signed ⁴ application form/ document via: <ol style="list-style-type: none"> Email Us (Individuals) on IRAS website Email Us (Businesses) on IRAS website Please refer to Annex A for details on how to use Email Us.
3	For Compliance cases (e.g. Tax agent providing employees' income information under the Company Voluntary Disclosure Programme)	Email to IIT_Compliance@iras.gov.sg ⁴ .

S45 Withholding Tax Matters

S/N	Category/ Purpose	Mode of Submission to IRAS
1	Applications/ Submission of documents for which e-Services are available on	Submit through the relevant e-Service. Please <u>only submit documents once</u> ² .

S/N	Category/ Purpose	Mode of Submission to IRAS
	myTax Portal. Please refer to the list of e-Services for Withholding Tax .	
2	Application/ submission of documents where no e-Service is available	Email softcopy ³ of the signed ⁴ application form/ documents to enfs45@iras.gov.sg .

Enforcement Matters

S/N	Enforcement matters relating to	Email Address
1	Corporate tax	enfct@iras.gov.sg
2	GST	enfgst@iras.gov.sg
3	Withholding tax	enfs45@iras.gov.sg
4	Other taxes	enfmisctax@iras.gov.sg

IRAS' Letters to Tax Agents During COVID-19

9. IRAS will continue to send query/ response letters to companies/ tax agents. As per current arrangement, the soft copies of the letters will be available for viewing on myTax Portal, where applicable.
10. For letters that are addressed to tax agents and that are available for viewing on myTax Portal, IRAS will consolidate a list of the new letters issued by tax type and send an email alert for each tax type to the tax agent's designated mailbox every Mon, Wed and Fri. This is to alert the tax agent that IRAS has sent a letter to them on their clients' tax matters. The tax agent can then login to his client's myTax Portal or contact his client to login to view the correspondence electronically and continue to manage the client's tax matters. If the Mon, Wed or Fri falls on a Public Holiday, the email alert will be sent on the next working day.
11. For letters that are addressed to tax agents but are not available for viewing on myTax Portal, IRAS will email a password-protected softcopy of the letter to the respective tax agent.
12. The new arrangements outlined in paragraphs 10 and 11 will be in place until such time that the COVID-19 situation is over and tax agents/ companies are back to their usual operations.

Administrative Details

13. Tax agents that wish to avail themselves to the arrangements outlined in paragraphs 6 to 11 during COVID-19 must send an email to CT-SGUnited@iras.gov.sg with the following information:
 - a. Subject heading "Request to Adopt Electronic Communication with IRAS during COVID-19".
 - b. Name, designation, email address and mobile phone number of contact person.

- c. Tax agent firm's designated mailbox for receiving email alerts from IRAS (only one email address per firm is allowed).
14. IRAS will then contact the person with the relevant details such as designated password to use for protecting softcopy of documents to be sent to IRAS over unsecured email platforms and the date from which IRAS will start sending the email alerts when new letters are issued to the tax agent.

Closing Remarks

15. The COVID-19 situation is rapidly changing, and new measures may be put in place over time. Please contact us digitally if you have any feedback or concerns.
16. For enquiries regarding electronic communications with IRAS during the COVID-19 outbreak, please send an email addressed to all three IRAS officers:
- a. Regina_Foo@iras.gov.sg
 - b. Chew_Hui_Ghee@iras.gov.sg
 - c. Tan_Joke_Mei@iras.gov.sg

Annex A - Using Email Us on IRAS website for Individual Income Tax matters

a) [Income tax on individuals](#) (e.g. Employees, Contract Staff, Retirees, Odd-job workers)

	Fields in template	Points to note
1	Full name/email address/contact no.	Enter sender's information.
2	Tax Reference Number	Enter Taxpayer's information. If there are more than 1 affected taxpayers <ul style="list-style-type: none"> - prepare separate listings based on the categories in #3 below - complete separate enquiry for each category and attach the relevant listing - indicate the information of the first taxpayer on the list in this field.
3	I have an enquiry on	Select the appropriate category based on the <p>A. Nature of enquiry (see examples below) :</p> <p>(i) NOR/ foreign employers matters - General tax matters (for Not Ordinarily Resident or employees working for foreign employers)</p> <p>(ii) Tax clearance for non-Singaporean employees</p> <p>(iii) Enforcement enquiry</p> <p>OR</p> <p>B. Tax Reference Type (For other enquiries):</p> <p>(i) NRIC holder - General Tax matters (for Singaporean or Singapore PR)</p> <p>(ii) Non-NRIC holder (e.g. FIN) - General Tax matters (for Foreigner)</p>
4	Description of my enquiry	Max 4000 characters. If your enquiry is more than the limit, please indicate 'See attached file' and send your enquiry as an attachment.

b) [Income tax on businesses](#) (e.g. Partnerships, Partners, Sole-Proprietors, Self-Employed, Taxi Drivers, Insurance Agents, Hawkers, Freelancers)

	Fields in template	Points to note
1	Full name/email address/contact no.	Enter sender's information.

	Fields in template	Points to note
2	Tax Reference Type/Tax Reference Number	<p>Enter Taxpayer's information.</p> <p>For individual taxpayer (sole-proprietor, partner or self-employed person), enter NRIC, FIN or ASGD.</p> <p>For partnership business, enter the partnership's UEN, ROB number or ASGD.</p> <p>If there are more than 1 affected individuals / partnerships, attach a list and indicate the information of the first taxpayer on the list in this field.</p>
3	I have an enquiry on	Select the appropriate category based on the Nature of enquiry.
4	Description of my enquiry	Max 4000 characters. If your enquiry is more than the limit, please indicate 'See attached file' and send your enquiry as an attachment.