



INLAND REVENUE
AUTHORITY
OF SINGAPORE

Introduction to e-Submission of Commission Income



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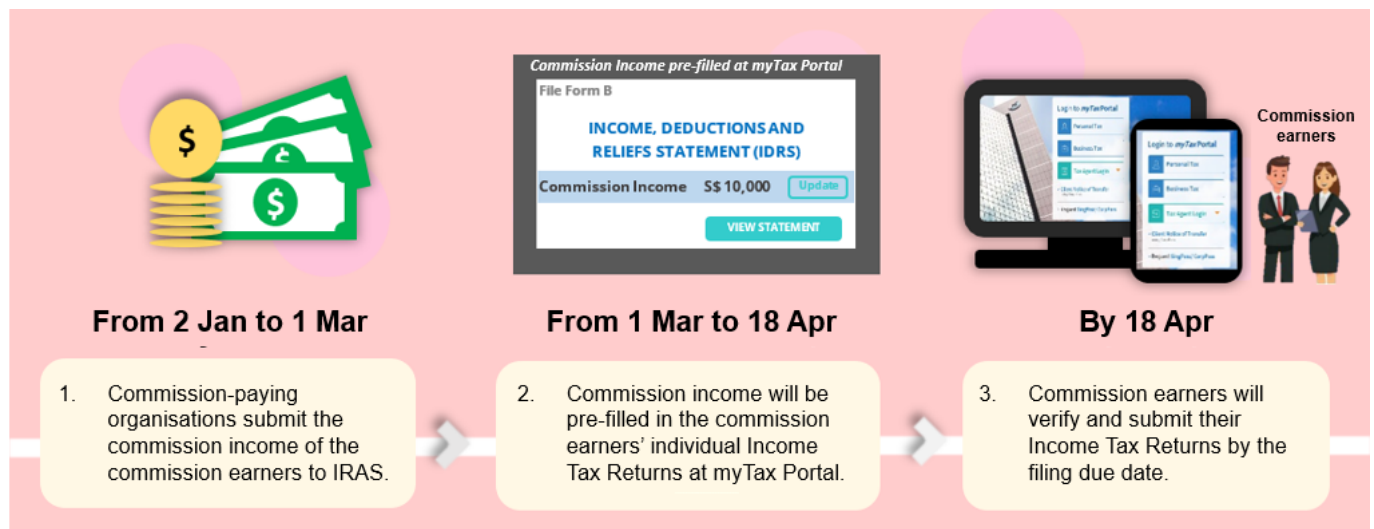
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e-Submission of Commission Income

What is e-Submission of Commission Income?

Under e-Submission of Commission Income, organisations report the commission payment details to IRAS electronically for services rendered by its **non-employees**. This includes:

- **Individuals:** A self-employed who performs work for others (e.g. provide a service) under a contract for service and is in a position to earn a business profit/loss. His/her income is derived from providing professional or personal services to bring in the sales/revenue for the organisation.
- **Non-individuals:** Other organisations



To participate in e-Submission of Commission Income, please complete the [Registration Form](#).

e-Submission process

The e-Submission of Commission Income information commences on **2 Jan annually**. There are 3 steps to the submission process:



Step 1: Get the information ready

a. Particulars of commission earners

Individuals:

- ✓ Name
- ✓ NRIC/FIN
- ✓ Nationality
- ✓ Gender
- ✓ Date of Birth
- ✓ Designation

Non-Individuals:

- ✓ Registered name
- ✓ Unique Entity Number (UEN)

b. Amount of gross commission

Include referral fee, other allowance, incentives payment, etc. earned within the year.

For more information, please refer to [Frequently Asked Questions \(FAQs\) on Preparing Information for e-Submission of Commission Income](#).



Step 2: Choose mode of submission

Use 'Submit Commission Records' at myTax Portal

or

Use your own software

For organisations that do not have their own software to prepare the commission file.

Submit commission information directly to IRAS via Application Programming Interface (API) service.

For more information, please refer to [Submit commission records](#).



Step 3: Submit commission information

Submit by **1 Mar** every year

[Authorise](#) your staff to access [myTax Portal](#) and perform the submission.

Tips!

- ✓ Ensure that the amounts are reported accurately for the commission earners.
- ✓ Ensure that you have submitted for all your commission earners.
- ✓ Submit early by 10 Feb to avoid last minute rush and to allow qualifying commission earners to enjoy [No-Filing Service](#).

Amend submitted records

To maintain data integrity, IRAS cannot edit or delete submitted records. Commission-paying organisations are required to submit amendment records if there are changes to the:

- Commission earner's ID
- Gross commission amounts

How does the system work?

The system adds up all the gross commission amounts submitted for each commission earner. Therefore, you should submit **only the difference** in the gross commission amount(s) for the **affected** commission earner(s).

For example:

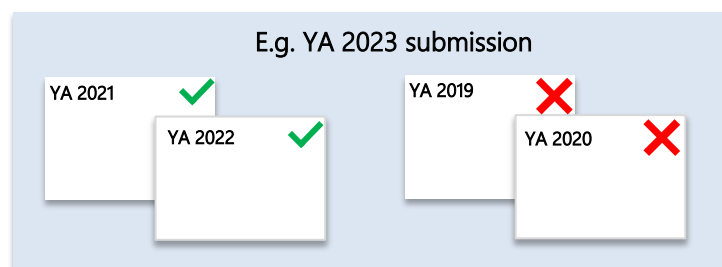
Scenario	Actual Commission (\$)	Original Submission (\$)	Amount to be given in the amendment file (\$)
Amount was under declared	25,000	21,000	4,000
Amount was over declared	6,000	8,000	-2,000

Do not submit an amendment record if the change involves:

- The commission earner's personal particulars (e.g. "Date of Birth", "Designation", etc). However, you will need to email the changes to [myTax Mail](#) (select Others > e-Submission > Commission) using your CorpPass
- Submitted information that is more than 2 back years

For example:

If the current year of submission is for commission income earned during the year 2022 (Year of Assessment 2023), the system can only accept submissions for information of 2020 and 2021 (Years of Assessment 2021 and 2022 respectively).



For adjustment of commission income information beyond 2 back years, please email the changes to IRAS via [myTax Mail](#) (select Others > e-Submission > Commission) with your CorpPass.

The due date to submit amendment records electronically is on **31 Mar**. This allows accurate commission income information to be updated into your commission earners' electronic Income Tax Returns before they e-File their income tax.

For more information, please refer to [Amend submitted commission income records](#) on IRAS' website.

What should commission earners do during e-Filing?

Commission earners are responsible to ensure that their income details are complete and accurate.

Commission earned from the commission-paying organisation will be pre-filled in the electronic individual Income Tax Return as shown below.

1. IDRS
2. My Tax Form
3. Consolidated Statement
4. Declaration
5. Acknowledgement

Income, Deductions and Reliefs Statement (IDRS)

[Learn more about IDRS](#)
[Check if your employer has submitted your employment income information to IRAS](#)

Total Trade Income	S\$ 165,000.00
Commission Income 2020.	S\$ 165,000.00

Shown below are the details of your commission income received in 2016. Please check with your commission paying company if there is a discrepancy between the amount shown and the amount you received. Please click on <EDIT MY TAX FORM> below and go to <Trade, Business, Profession or Vocation> for item Sole-Proprietorship/ Self-employed Income to complete your declaration.

[List of commission paying companies that submitted commission income information to IRAS.](#)

Company A Pte Ltd	S\$ 140,000.00
Company B Pte Ltd	S\$ 15,000.00
Other Companies	S\$ 10,000.00

Total Reliefs	S\$ 1,500.00
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Earned Income Relief will be automatically calculated and included in your assessment based on your eligibility.

NMan - self/wife/parent	S\$ 1,500.00
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NMen Relief is allowed based on your eligibility and records from Mindef/MHA in the preceding work year (i.e. from 1 Apr to 31 Mar). This amount will be allowed in your tax assessment. Any subsequent adjustment made by Mindef/MHA will be processed and a revised assessment issued to you

Your estimated income tax payable is S\$13,575.00

Your estimated income tax payable is based on the income, deductions and reliefs but before any tax adjustments or Parenthood Tax Rebate entitlement.

10001

Next Step

Edit My Tax Form to declare any other income or make changes to pre-filled information (apart from the information provided by the relevant organisations).

EDIT MY TAX FORM

Check and confirm the pre-filled commission

Commission earners should check and confirm that the pre-filled income information is correct.

Total Trade Income	S\$ 165,000.00
Commission Income	S\$ 165,000.00 ▲
Check list of commission paying organisations that submitted income information to IRAS. Complete your 2-line/4-line statement at the Sole-Proprietorship/Self-employed income page under Trade, Business, Profession or Vocation section of My Tax Form.	
Company A Pte Ltd	S\$ 140,000.00
Company B Pte Ltd	S\$ 15,000.00
Other Companies	S\$ 10,000.00

Note: 1st and 2nd source of commission income are listed separately. If there are other sources of commission income, they will be added together and shown under 'Other Companies'.

Amend income (if necessary) and submit Income Tax Return

If the pre-filled commission amount is incorrect, commission earners are advised to check with their commission-paying organisations and where applicable, to amend the income in the electronic tax return accordingly.

Commission-paying organisations are encouraged to submit the amendment records to IRAS.

Sole-Proprietorship/ Self-employed Income 1		
Business Name		
Please select, if applicable		
Nature of Business		
OTHER COMMISSION AGENT / AGENCY		
Date of Commencement (For NEW business only)		
DD/MM/YYYY		
Accounting Period From	Accounting Period To	
DD/MM/YYYY	DD/MM/YYYY	
Are you the owner of the Sole-Proprietorship business registered with ACRA?		
<input type="radio"/> Yes		
<input type="radio"/> No		
2-Line/4-Line Statement		
Revenue (Total Sales/Income)	S\$	40000 .00
Less Expenses:		
	<input checked="" type="radio"/>	25% Deemed Expenses (Applicable when your total Revenue as a commission agent is not more than \$50,000)
	<input type="radio"/>	Actual Allowable Business Expenses i
Adjusted Profit/Loss (Revenue - Expenses)	S\$	30000 .00
Total Sole-Proprietorship/Self-employed Income	S\$	30000.00

Fields in Income Tax Return	Remarks
Business Name	Leave it as empty if you did not register your business with ACRA
Nature of Business	<p>To edit if the prefilled nature of business is incorrect by selecting any of categories below:</p> <ul style="list-style-type: none"> • Broker (Commodity and Futures) • Broker (Foreign Exchange) • Broker (Stocks, Shares, Bonds) • Insurance Agents / Agency • Real Estate Agent / Agency • Other Commission Agent / Agency
Date of Commencement	Complete only if you are a new commission agent and has just begun to earn your first dollar of revenue.
Accounting Period From Accounting Period To	<p>Indicate the start and end date of your accounting period.</p> <p>If you do not have an accounting period, you can complete it as:</p> <ul style="list-style-type: none"> • Accounting Period From: "01/01/20XX" • Accounting Period To: "31/12/20XX" <p>where 20XX refers to the calendar/basis year in which you earn your commission income (e.g. you will indicate 01/01/2022 to 31/12/2022 when filing your Income Tax Return for the Year of Assessment 2023)</p>
Did you register your agency/business with ACRA	<p>Select the radio button <No> if you did not register your business with ACRA.</p> <p>You should not be entering the commission-paying organisation's business registration number (i.e. UEN) in this field.</p>
2-Line / 4-Line Statement	<p>Under the field "Revenue (Total Sales/Revenue)", the amount will be pre-filled based on the commission income submitted by your commission-paying organisation.</p> <p>You should check and confirm that it is correct. You can amend the amount to declare any other sources of commission income such as co-brokering income not reported by your organization (if any). The amount you declare should be the gross amount of commission income, before deducting any allowable business expenses.</p> <p>For claiming of allowable business expenses, please refer to the screenshots below.</p>

If your total commission income (before deduction of expenses) from all commission sources is:

a) \$50,000 or less

Under the field "Less Expenses:", the commission earner will elect to claim tax deduction based on:

- 25% of gross commission income earned; or
- Actual [allowable business expenses](#) incurred by the commission earner.

2-Line/4-Line Statement

Revenue (Total Sales/Income) S\$.00

Less Expenses:

25% Deemed Expenses
(Applicable when your total Revenue as a commission agent is not more than \$50,000)

Actual Allowable Business Expenses ⓘ

Adjusted Profit/Loss (Revenue - Expenses) S\$.00

Total Sole-Proprietorship/Self-employed Income S\$ 37500.00

b) \$50,001 to \$200,000

You can claim tax deduction by deducting the [allowable business expenses](#) incurred against your gross commission income/revenue and report this net figure under the field "Adjusted Profit/Loss".

Unlike commission earners with total commission income \$50,000 or less, you cannot claim your allowable business expenses based on 25% prescribed deemed expenses against your gross commission income.

2-Line/4-Line Statement

Revenue (Total Sales/Income) S\$.00

Adjusted Profit/Loss
(Taxable Net Profit after deducting Allowable Business Expenses) S\$.00

Total Sole-Proprietorship/Self-employed Income S\$ 150000.00

c) More than \$200,000

You will need to complete the 4-line Statement by completing the following fields:

Fields in 4-line Statement	Remarks
Revenue (Total Sales/Income)	Check and confirm that it is correct. You can amend the amount to declare any other sources of commission income such as co-brokering income not reported by your organization (if any).

Gross Profit/Loss	Refers to the amount of revenue after deducting cost of goods sold. If your business does not involve the sale of goods, you can enter the gross profit based on the same amount of your gross commission income.
Less Allowable Business Expenses	Enter the amount of allowable business expenses that you have wholly and exclusively incurred to derive your commission income. Unlike commission earners with total commission income \$50,000 or less, you cannot claim your allowable business expenses based on 25% prescribed deemed expenses against your gross commission income.
Adjusted Profit/Loss	Refers to the taxable profit, after deducting allowable business expense from your gross profit. You will not need to enter this amount since this amount will be auto computed after you have entered the 3 figures above.

2-Line/4-Line Statement		
Revenue (Total Sales/Income)	S\$	<input type="text" value="300000"/> .00
Gross Profit/Loss	S\$	<input type="text" value="300000"/> .00
Less: Allowable Business Expenses 	S\$	<input type="text" value="140000"/> .00
Adjusted Profit/Loss (Taxable Net Profit after deducting Allowable Business Expenses)	S\$	<input type="text" value="160000"/> .00
Total Sole-Proprietorship/Self-employed Income	S\$	160000.00


If your revenue is more than \$500,000, you are also required to submit the certified statement of accounts when filing your Income Tax Return.

Certified statement of accounts comprises the:

- Profit and Loss Account; and
- Balance Sheet

signed by you indicating that the accounts are true and correct.

For more information and sample templates of statement of accounts, please visit IRAS' website on [Preparing statement of accounts](#).

	<p>Please note that you must apply for GST registration if the total taxable revenue of all your businesses and income derived from your trade, profession or vocation:</p> <ul style="list-style-type: none"> • have exceeded \$1 million at the end of the calendar year; or • is expected to exceed \$1 million in the next 12 months. <p>For more details, please refer to IRAS' website on Do I need to register for GST.</p>
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