



INLAND REVENUE
AUTHORITY
OF SINGAPORE

User Guide

Amendment Submission (For Commission-Paying Organisations)



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When to submit amended records?

To maintain data integrity, we cannot edit or delete submitted records at our end. Please refer to the table below:

What are the errors in your submitted records?	Is amendment file required?
Commission amounts submitted is incorrect	<input checked="" type="checkbox"/> Yes.
Commission earner's ID number is incorrect	<input checked="" type="checkbox"/> Yes.
Commission amounts submitted more than 2 years ago	<input checked="" type="checkbox"/> Yes. However, you will <u>not</u> be able to submit the records/ file electronically. For example, if the current year of submission is for income derived in year 2022 (YA 2023), our system can only accept commission information derived in year 2020 (YA 2021) onwards. For adjustment of commission information beyond 2 back years, email the changes to IRAS via myTax Mail (select Others > e-Submission > Commission) with your Corppass.
Commission earner's personal particulars are incorrect (e.g. date of birth, etc.)	<input checked="" type="checkbox"/> No. Email the correct details, including the affected commission earners' ID via myTax Mail (select Others > e-Submission > Commission) with Corppass.

How to prepare amended records for submission?

- Prepare amended record(s) for affected commission earner(s) only
- Provide the **difference** in the amount(s) between the commission reported to IRAS and the actual commission earned by the **affected** commission earner(s).
- Leave unaffected numeric fields blank
- Amendment records must be submitted electronically by **31 Mar**.

Note: Amendment is not required when there is a refund of retention money or contra loss. Commission-paying organisations should report the gross commission or net brokerage payable to the earners of commission without deducting the retention money or contra loss.

Examples:

Amend error in gross commission amount

Submit amendment record containing the difference in amount.

Type of Data	Example 1: Original submission is <u>lower</u> than actual commission	Example 2: Original submission is <u>higher</u> than actual commission
Actual Commission	\$25,000	\$6,000
Original Submission	\$21,000	\$8,000
Amount to submit in amendment file	\$4,000	-\$2,000

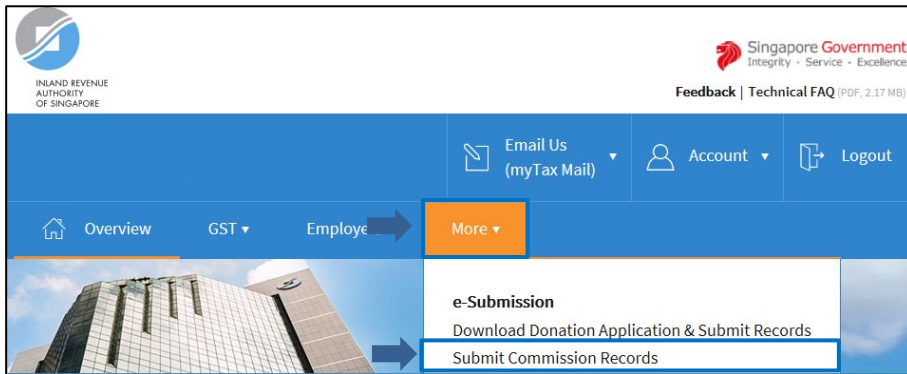
Amend records due to payee's incorrect ID submitted

Create two amendment records:

- 1) For the incorrect ID number with corresponding negative amounts to offset the previous submission.
- 2) For the correct ID number with the actual commission amount.

Type of Data	Example 3: Person A (<u>Incorrect</u> ID)	Example 4: Person B (<u>Correct</u> ID)
Actual Commission	\$0	\$5,000
Original Submission	\$5,000	\$0
Amount to submit in amendment file	-\$5,000	\$5,000

Prepare amendment records using Submit Commission Records at myTax Portal

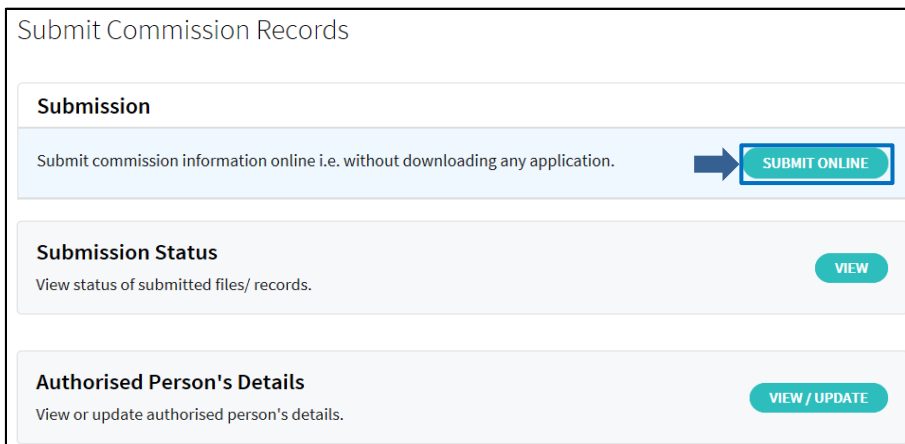


At [myTax Portal](#),

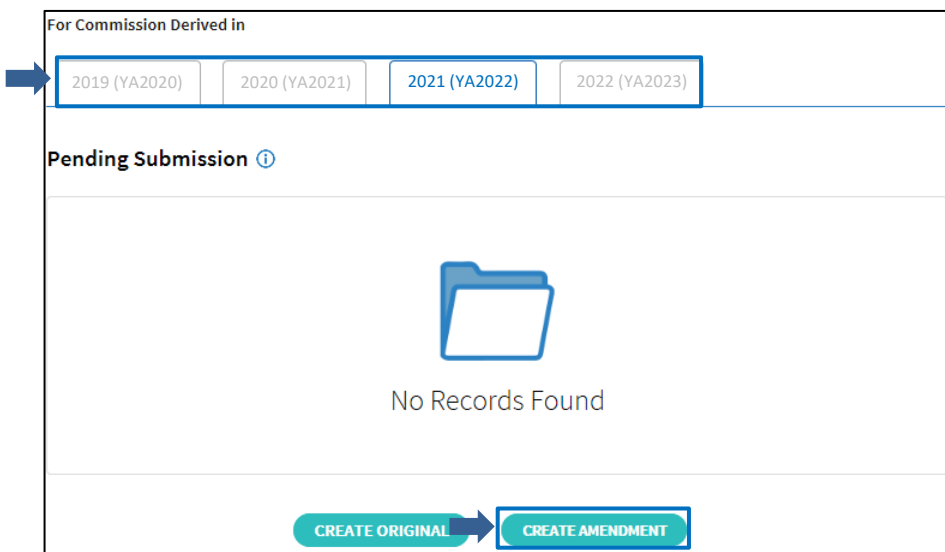
- Mouse over to <More>.
- Click <Submit Commission Records>.

Note:

Only staff who has been [authorised](#) with the "Approver" or "Preparer" role for "Submission of Commission Records" digital service at [Corppass](#) will be able to view the More tab and the link.



- Click <SUBMIT ONLINE> to begin.



- Select the correct year to prepare the amendment record.
- Click <CREATE AMENDMENT>.

Note:

Refer to [User Guide on Submit Commission Records at myTax Portal](#) for steps to create and submit records.

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