

Who can e-File?

Q1. Who can e-File Form IR21?

A1. You must be authorised by your company either as a Preparer or an Approver to e-File Form IR21.

Access Rights for the respective roles are as follows:

Preparer	Approver
<p>Employees given this role are able to:</p> <ul style="list-style-type: none"> ▶ prepare Form IR21 and submit the draft for their Approver’s review and submission. ▶ view/ edit/ delete drafts prepared by themselves and other Preparers within the organisation. ▶ view Form IR21 filing and processing status including those filed via other modes (e.g. post) ▶ view all Tax Clearance Correspondence / Notices sent by IRAS. <p>Preparers are not able to submit any forms without approval.</p>	<p>Employees given this role are able to:</p> <ul style="list-style-type: none"> ▶ prepare, approve and submit Form IR21 that are pending approval. ▶ view/ edit/ delete drafts prepared by Preparers, themselves and other Approvers within the organisation ▶ view Form IR21 filing and processing status including those filed via other modes (e.g. post) ▶ view all Tax Clearance Correspondence / Notices sent by IRAS.

Q2. How does a Preparer or an Approver access myTax Portal to prepare a new IR21?

A2. It is recommended that you refer to the step-by-step user guide on <https://www.iras.gov.sg/e-services/business/employers>

A summary of the steps is listed below:

- a) Launch myTax Portal login page.
- b) Select login for “Business Tax Matters” if you are filing on behalf of your employer or “Client Tax Matters” if you are filing on behalf of your client.
- c) Enter your CorpPass ID.
- d) For SingPass users, enter your personal SingPass ID and password. If you have set up the Two-Factor Authentication (2FA), enter the One-Time Password generated on your preferred 2FA login mode i.e. One-Key Token or Mobile SMS. Upon successful authentication via SingPass authentication system, enter your Organisation’s Unique Entity Number(UEN)/ Entity ID and click on “Login” button.
- e) For non-SingPass users, you will need to download a mobile application “CorpPass 2FA for Foreigners” and set up the CorpPass Two-Factor Authentication (2FA).

- f) If you are filing on behalf of your client, you will be prompted to specify your Client's tax reference number.
- g) Upon successful login, select the following links from the navigation menu bar:
 - Employer
 - File Form IR21 under Tax Clearance

Points to note before e-Filing

Q3. What information do I need to get ready before I start to e-File Form IR21?

- A3. You will need to get ready the employee's:
- Employee's Personal Particulars
 - Employment Records
 - Income Details

Q4. How do I navigate between different sections of the e-IR21?

- A4. To move to the next page, click on Proceed button under the Next Step section at the bottom of the filing page.
To navigate to the next recommended filing page, select the section on the right.
To access the other e-Filing pages directly, select from the drop-down list on the left.

Q5. What are the functionalities of the buttons?

- A5. At any point of time, you may click on:
- 'Cancel Filing' to discard the Form IR21
 - 'Clear All' to clear the entries on this page
 - 'Save draft' to save your entries as a draft for subsequent retrieval

Q6. Do I need to complete all the filing pages?

- A6. You are required to complete the Employment Record and Income Details page to complete your filing. The other pages only need to be completed where applicable.

Q7. Can I temporarily save a draft and retrieve it later for editing?

- A7. Yes, you can click on <Save Draft> at any point of filing. The draft Form IR21 will be stored on our server for 21 days, after which it will be deleted. This draft Form IR21 is not considered as a Form IR21 submission.

Q8. How do I submit my draft Form IR21 for my Approver's review?

- A8. Click on <Save For Approval> at Consolidated Statement page to submit your draft Form IR21 for your Approver's review.

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 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 our position accordingly.