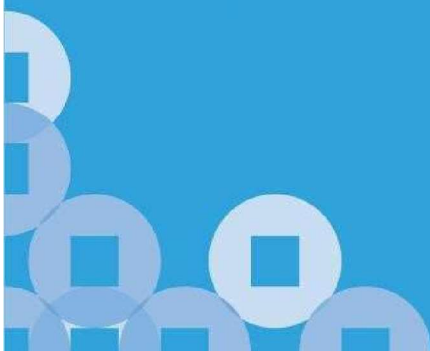




INLAND REVENUE
AUTHORITY
OF SINGAPORE

FAQ

[View Filing Status](#)



Q1. The status of my Return is shown as 'Processing'. When can I expect my Return to be processed?

A1. The income tax returns are processed in batches, from April to Sep. Most taxpayers should receive the tax bill (Notice of Assessment) from end April. Some taxpayers may receive their tax bills earlier than others.

If you have updated your mobile number (only local numbers) with IRAS, you will receive an SMS alert when your tax bill is finalised and ready for viewing online.

Q2. The status of my Return is shown as 'Not Required'. However, I have income for the previous year to declare. How can I declare such income?

A2. You are required to file your income tax return if your annual income in Singapore in the previous year was more than \$22,000. You may file by clicking on 'Individuals' > 'Filing Matters' and select 'File Income Tax Return'.

Q3. The status of my Return is shown as 'No-Filing Service'. Do I need to file?

A3. You are not required to file a tax return for the Year of Assessment (YA) 2020.

Your Notice of Assessment (NOA) or tax bill will be sent to you from end April 2020 onwards. Your NOA is computed based on your auto-included income and previous year's relief claims, which may be adjusted if you do not meet the eligibility criteria.

Please note that it is your responsibility to ensure that your NOA is accurate. If you have any other income that is not shown in the NOA, or your relief claims in the NOA are incorrect, please inform us within 30 days from the date of your NOA.

You may verify the details of your auto-included information and preview your Notice of Assessment (PNOA) at [myTax Portal](#) using your SingPass or IRAS Unique Account (IUA) from 1 Mar to 18 Apr 2020. (At [myTax Portal](#), click on 'Individuals' > 'Filing Matters' and select 'File Income Tax Return'.

- 1) If your PNOA is accurate, you may request an early assessment.
- 2) If your PNOA is not accurate, instead of informing us at the time you receive your NOA, you have the option of e-Filing a tax return to make the relevant changes. These changes could include:
 - Additional or non-auto-included sources of income (e.g. received rental income in 2019, joined a new employer that is not participating in the Auto Inclusion Scheme), or
 - Amendments to personal relief claims (e.g. have a newborn child in 2019, child started working and had income exceeding \$4,000 in 2019).

Q4. When is the filing due date?

A4. You are required to e-File by 18 April or complete the income tax return and send it back to us by 15 April each year. If you do not submit your return on time, enforcement actions may be taken against you.

Q5. What should I do if I cannot file my income tax by filing due date?

A5. If you require an extension of time, please use the digital service "Request Extension of Time to File".

Q6. What should I do if I receive an offer of composition or summons for failing to file my Income Tax Return and/or Accounts?

A6. You are deemed to have committed an offence if you fail to file your Income Tax Return by the due date. Instead of taking prosecution actions, IRAS may allow you to settle the offence through the payment of a composition amount.

If you receive an offer of composition, you should take the following actions immediately:

1. File your Income Tax Return; and
2. Pay the composition amount by the due date stated in the notice to avoid being summoned to Court.

If you receive a summons and do not wish to attend Court, you should take the following actions **at least one week before** the Court date:

1. File your Income Tax Return; and
2. Pay the composition amount using the payment slip.

If the online tax return is not available, please call 1800-356-8300 (+65 6356 8300) and select option 2 to obtain paper forms via post.

Please quote the payment slip number when making payment for the composition amount. You may obtain a copy of the payment slip via [myTax Portal](#) under "Notices/ Letters".

Note: Any payment made for the composition amount will be used to settle your unpaid taxes if you fail to file.

Q7. How will I know if I have been offered a composition or issued with a summons?

A7. A notice will be sent to your address in our records to inform you of the composition amount and/or summons details. You can also log in to [myTax Portal](#) and select "Individuals", "Filing Matters", then "View Late Filing Fee/Summons". You will see the list of outstanding matters pertaining to filing of Income Tax Return and/or certified accounts.

Contact Information

For enquiries on this user guide, please call 1800 356 8300 or email taxqueries@iras.gov.sg.

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