



INLAND REVENUE
AUTHORITY
OF SINGAPORE

User Guide

Request Penalty Waiver/ Extension of Time to File (Individual Income Tax)

INLAND REVENUE AUTHORITY OF SINGAPORE

Singapore Government
Integrity · Service · Excellence

Feedback | Technical FAQ (PDF, 2.17 MB)

Announcement: [Weekly maintenance hours \(Singapore time\):](#)
Wed 2:00 AM - 6:00 AM | Sun 2:00 AM - 8:30 AM

Login to *myTax* Portal

- Personal Tax**
with SingPass
- Business Tax**
with CorpPass
- Tax Agent Login**

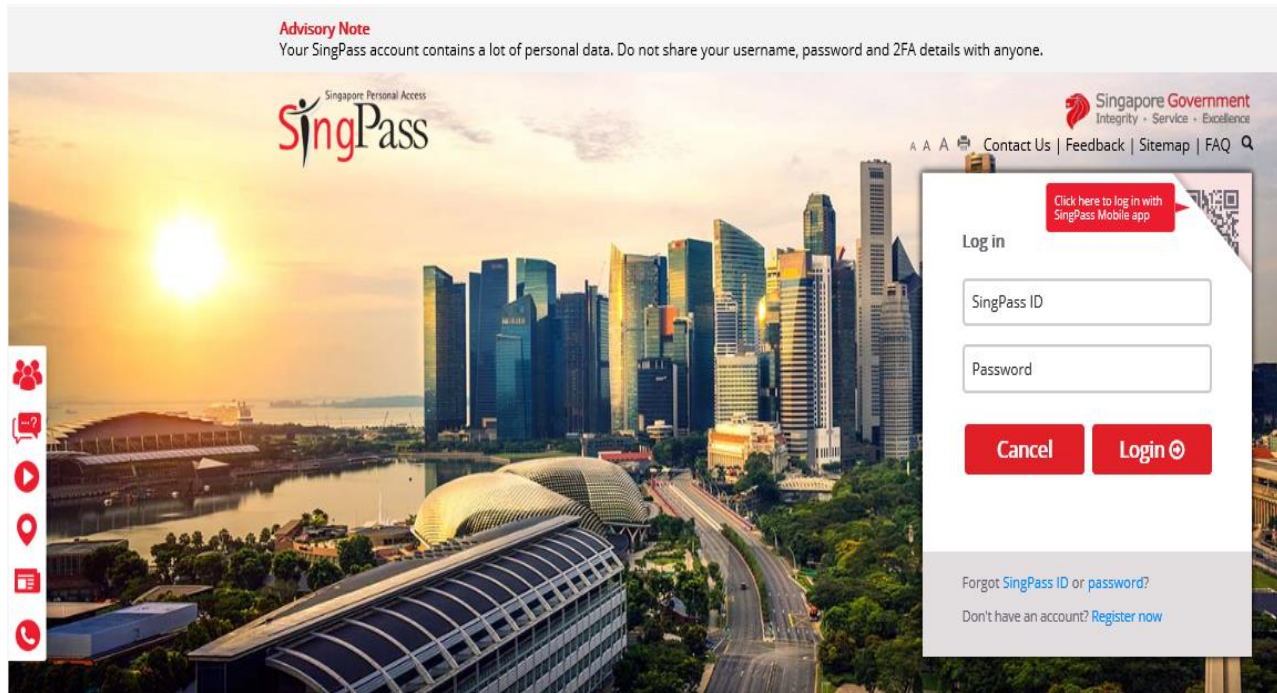
> **Client Notice of Transfer**
using CorpPass

> **Request SingPass/ CorpPass**

CorpPass
Businesses to transact with IRAS using CorpPass from 1 Sep 2018.

GIRO
Sign up for GIRO to enjoy up to 12 monthly interest-free instalments, or opt for once-a-year deduction.

- | Step No. | Action |
|----------|---|
| 1. | At <i>myTax</i> Portal login page, select Personal Tax with SingPass . |



- | Step No. | Action |
|----------|---|
| 1. | Enter your SingPass ID and Password . |
| 2. | Click on " Login " button. |

Upcoming Scheduled Maintenance
The SingPass system will be undergoing scheduled maintenance to serve you better and will not be available on 17 Mar 2019, from 12am to 8am. Please plan your transactions in advance. Thank you for your understanding.

Singapore Personal Access
SingPass

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Last Login: 13/03/2019 16:04 **Logout**

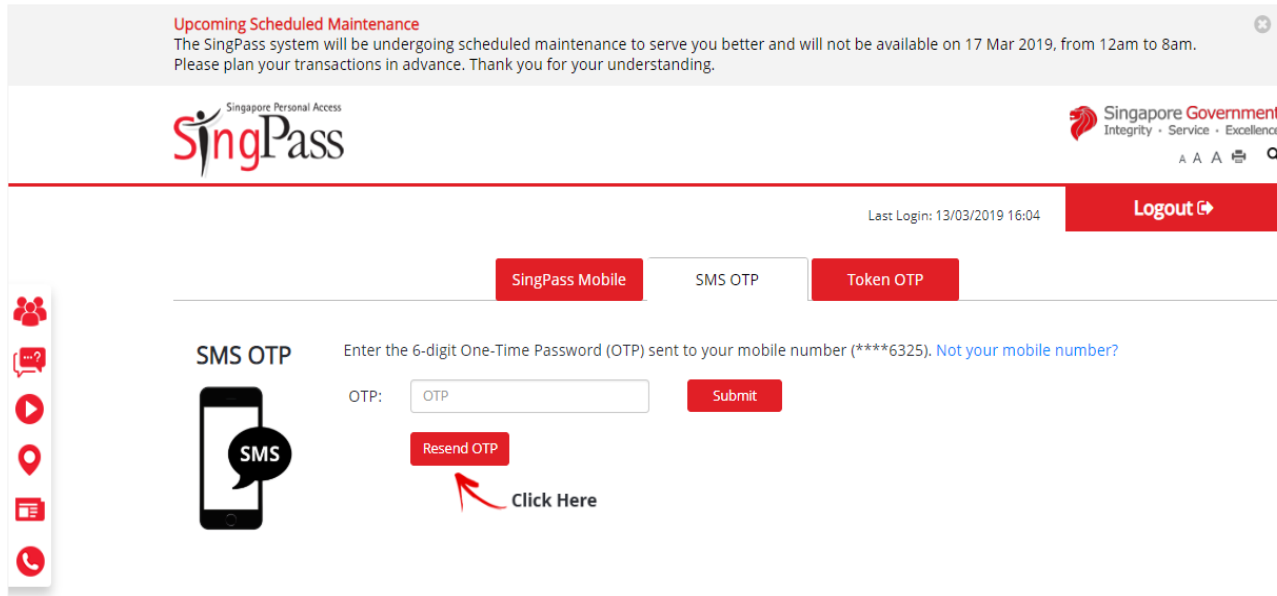
i A notification has been sent via SingPass Mobile. Tap on it within 2 minutes to proceed.

SingPass Mobile **SMS OTP** **Token OTP**

SingPass Mobile
Tap on the push notification sent via SingPass Mobile within 2 minutes.
If you do not receive a push notification within 30 seconds, please open the app and select "Resend".

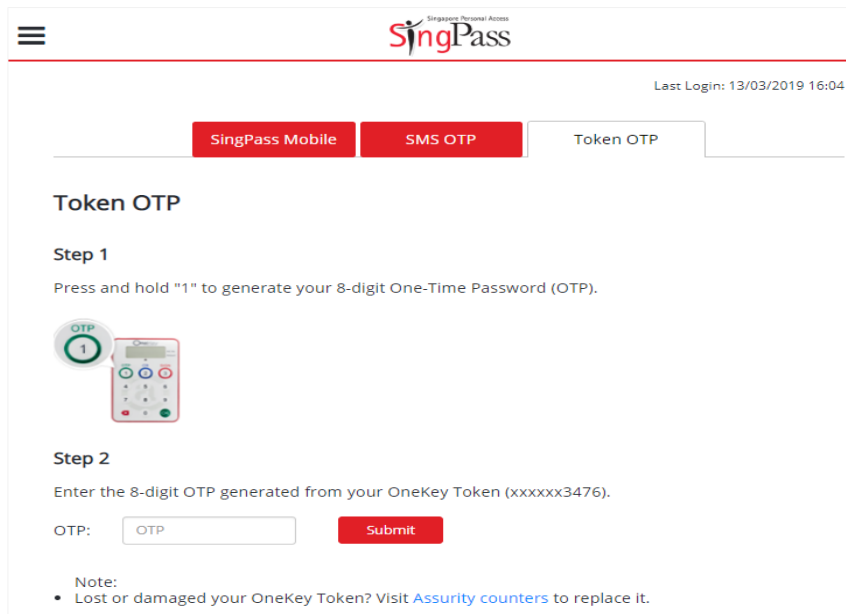
Resend
Click Here

- | Step No. | Action |
|----------|---|
| 1. | For SingPass Two-Factor Authentication (2FA), you can login with SingPass Mobile . |



Step No. Action

1. Alternatively, you can enter **OTP** receive via SMS or generate through OneKey Token.
2. Click on "**Submit**" button.



After logging in with SingPass

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TEST_ROSALEE HAUGHTON
Tax Ref No. S1234567A

Email Us (myTax Mail) | Notices/Letters | Account | Logout

Overview | Individuals | Property | S45 | More

Last login on Wednesday, 13 Mar 2019 4:05 PM (Singapore time).

Note
Your mobile number in our record is **9123 4567**. If this is not correct, please update it. You may also update your mailing address.

Profile
Update Contact Details
Manage e-Notice Preferences

Tax Account
Apply for GIRO
Pay Taxes
Request Penalty Waiver/ Extension of Time to File
View Account Summary
View Late Filing Fee/ Summons
View Payment Plan

Step No. Action

1. At the "Overview" page, click on "Account" dropdown list and select **Request Penalty Waiver/ Extension of Time to File**.

Click on the link below for the step-by-step guide to continue:

- [Request for Extension of Time to File](#)
- [Appeal for Waiver of Late Filing Fee](#)
- [Appeal for Waiver of Late Payment Penalty](#)

**REQUEST FOR EXTENSION OF TIME TO FILE
YOUR PERSONAL
TAX RETURN AND/OR ACCOUNTS**

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Request Penalty Waiver/ Extension of Time to File

1. Select Nature of Request | 2. Enter Details | 3. Result

Tax Type * 1 | **Nature of Request *** 2

INDIVIDUAL INCOME TAX | EXTENSION TO FILE

PROCEED 3

- | Step No. | Action |
|----------|--|
| 1. | At the "Select Nature of Request" page, click on " Tax Type " dropdown list and select INDIVIDUAL INCOME TAX . |
| 2. | Click on " Nature of Request " dropdown list and select EXTENSION TO FILE . |
| 3. | Click on " PROCEED " button. |

Request Penalty Waiver/ Extension of Time to File

1. Select Nature of Request **2. Enter Details** 3. Result

Request Details

Tax Type: INDIVIDUAL INCOME TAX

Nature of Request: EXTENSION TO FILE

Year of Assessment*: 2018

Contact Information

Please provide a valid mobile number as we may need to contact you.

Contact No.*: +65 99990000 **UPDATE**

I like to be contacted via a foreign number **1**

BACK **SUBMIT** **2**

Step No. Action

1. At the “Enter Details” page, verify your **mobile number** in “**Contact No.**” field.

If the “**Contact No.**” field is blank, click on “**UPDATE**” button to update your contact details in “Update Contact Details” page.

The following fields are available for updating at “Update Contact Details” page:

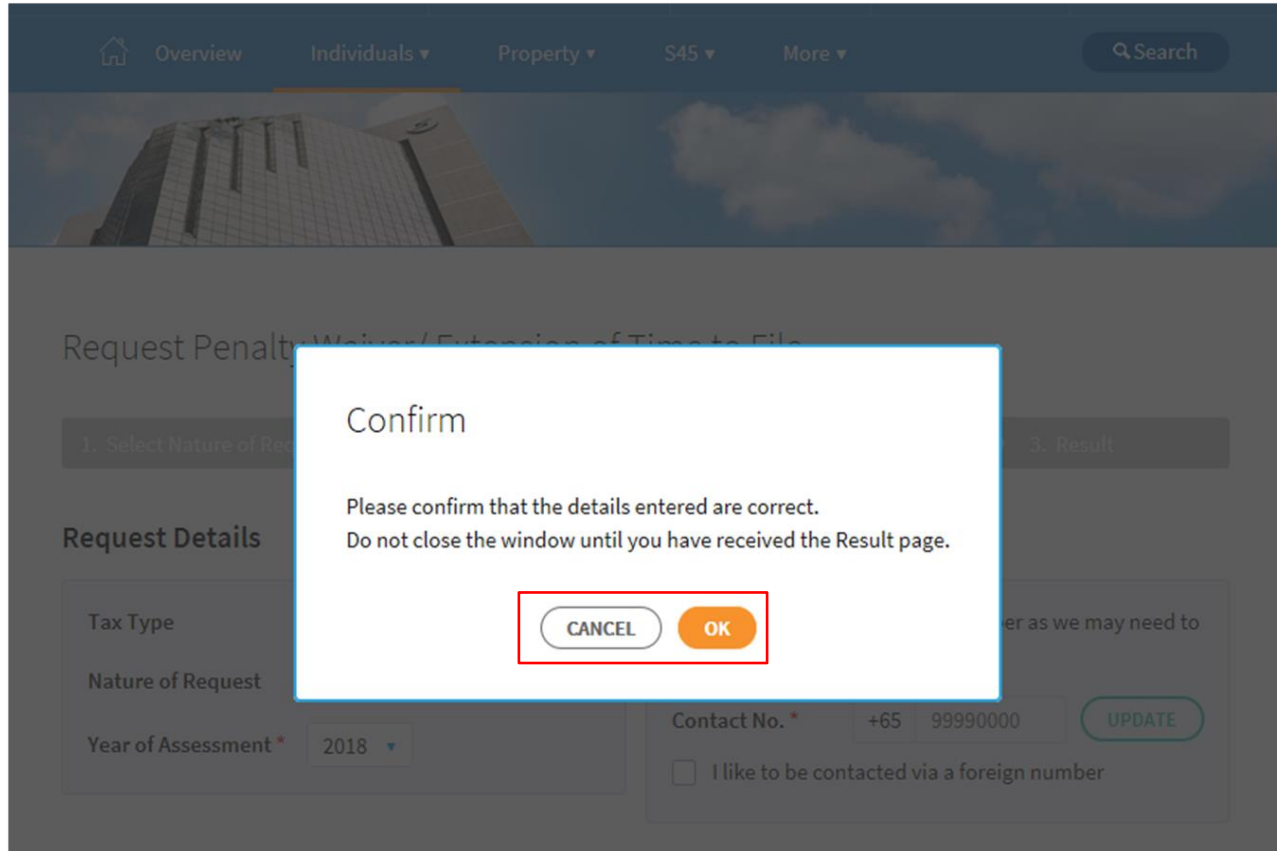
- Singapore Mobile Number
- Singapore Home Number
- Singapore Office Number
- Email Address

If you do not have a local number, check the box next to “**I like to be contacted via a foreign number**” to enter the Country Code, Area Code, foreign contact number and email address (if any).

2. Click on “**SUBMIT**” button.

Note

Extension of time to file for current Year of Assessment will only be available after 31 January.



Step No. Action

1. Click on **"OK"** button after you have confirmed the details entered are correct.

Click on **"CANCEL"** button to return to "Enter Details" page to amend the details.

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Tax Ref No. S1234567A

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Overview | Individuals | Property | S45 | More | Search

Request Penalty Waiver/ Extension of Time to File

1. Select Nature of Request | 2. Enter Details | 3. Result

Result

There is no extension to file required as of today. You may view your filing status via "View Filing Status"

Name	TEST_ROSALEE HAUGHTON	Tax Ref No.	S1234567A
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Tax Type	INDIVIDUAL INCOME TAX	Nature of Request	EXTENSION TO FILE
Year of Assessment	2018	Contact No.	99990000

NEW REQUEST

Step No. Action

1. The outcome of your request will display on the "Result" page.

After which, you may proceed with the following action:

- Click on "**PRINT**" button to print the page.

OR

- Click on "**NEW REQUEST**" button to make another request.

A copy of the Result page will be stored in "Notices/ Letters > Individual".

APPEAL FOR WAIVER OF LATE FILING FEE

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Tax Ref No. S1234567A

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Overview | Individuals | Property | S45 | More | Search

Request Penalty Waiver/ Extension of Time to File

1. Select Nature of Request | 2. Enter Details | 3. Result

Tax Type * 1 | **Nature of Request ***

INDIVIDUAL INCOME TAX | LATE FILING FEE WAIVER 2

Note
Please ensure that your tax returns and/or accounts are filed before requesting for waiver.

PROCEED 3

- | Step No. | Action |
|----------|--|
| 1. | At the "Select Nature of Request" page, click on " Tax Type " dropdown list and select INDIVIDUAL INCOME TAX . |
| 2. | Click on " Nature of Request " dropdown list and select LATE FILING FEE WAIVER . |
| 3. | Click on " PROCEED " button. |

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Overview | Individuals | Property | S45 | More | Search

Request Penalty Waiver/ Extension of Time to File

1. Select Nature of Request | **2. Enter Details** | 3. Result

Request Details

Tax Type: INDIVIDUAL INCOME TAX
Nature of Request: LATE FILING FEE WAIVER
Year of Assessment*: 2018

Contact Information

Please provide a valid mobile number as we may need to contact you.

Contact No.*: +65 99990000 [UPDATE]

I like to be contacted via a foreign number **1**

[BACK] [SUBMIT] **2**

Step No. Action

1. At the “Enter Details” page, verify your **mobile number** in “**Contact No.**” field.

If the “**Contact No.**” field is blank, click on “**UPDATE**” button to update your contact details in “Update Contact Details” page.

The following fields are available for updating at “Update Contact Details” page:

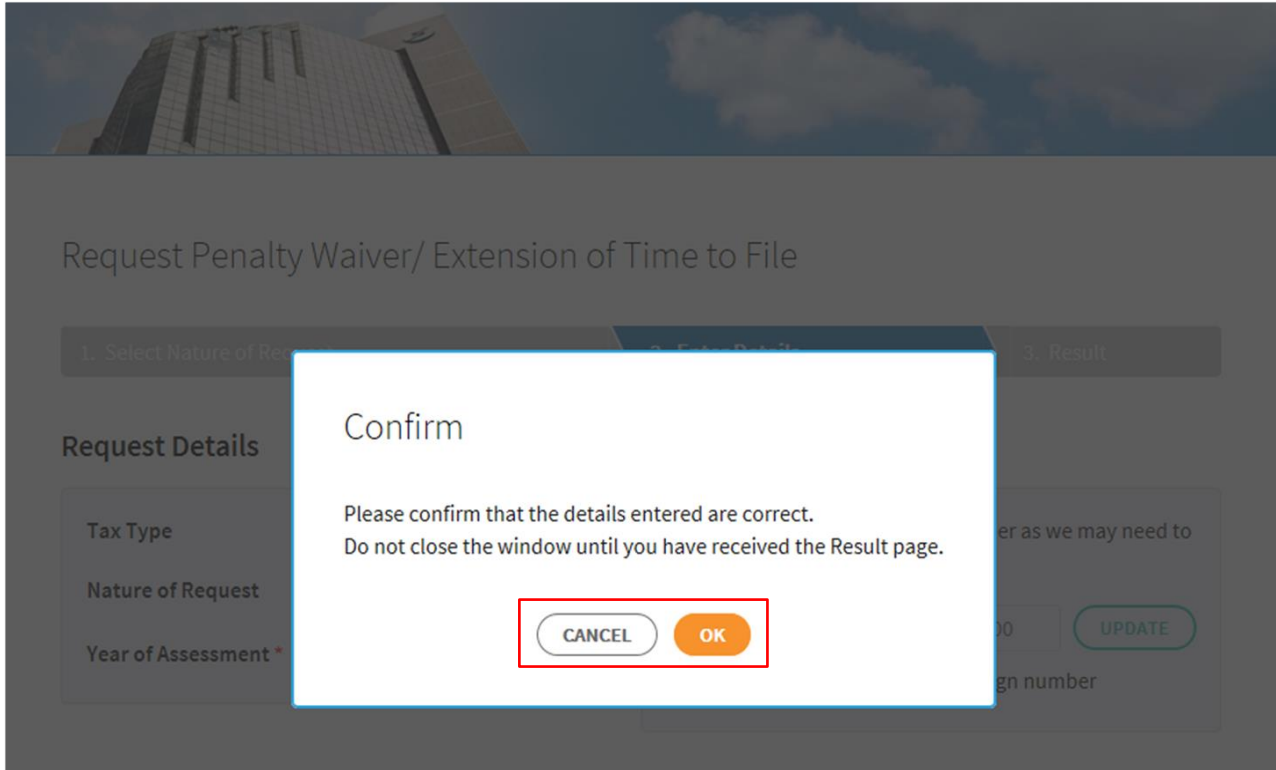
- Singapore Mobile Number
- Singapore Home Number
- Singapore Office Number
- Email Address

If you do not have a local number, check the box next to “**I like to be contacted via a foreign number**” to enter the Country Code, Area Code, foreign contact number and email address (if any).

2. Click on “**SUBMIT**” button.

Note

Appeal for waiver of Late Filing Fee for current Year of Assessment will only be available after 18 April.



Step No. Action

1. Click on "**OK**" button after you have confirmed the details entered are correct.

Click on "**CANCEL**" button to return to "Enter Details" page to amend the details.

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Overview | Individuals | Property | S45 | More | Search

Request Penalty Waiver/ Extension of Time to File

1. Select Nature of Request | 2. Enter Details | 3. Result

Result

There is no late filing fee imposed for the Year of Assessment 2018 as of today.

Name	TEST_ROSALEE HAUGHTON	Tax Ref No.	S1234567A
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Tax Type	INDIVIDUAL INCOME TAX	Nature of Request	LATE FILING FEE WAIVER
Year of Assessment	2018	Contact No.	99990000

NEW REQUEST

Step No. Action

1. The outcome of your appeal will display on the "Result" page.

After which, you may proceed with the following action:

- Click on "**PRINT**" button to print the page.

OR

- Click on "**NEW REQUEST**" button to make another appeal.

A copy of the Result page will be stored in "Notices/ Letters > Individual".

APPEAL FOR WAIVER OF LATE PAYMENT PENALTY

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Feedback | Technical FAQ (PDF, 2.17 MB)

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Tax Ref No. S1234567A

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Overview | Individuals | Property | S45 | More | Search

Request Penalty Waiver/ Extension of Time to File

1. Select Nature of Request | 2. Enter Details | 3. Result

Tax Type * 1: INDIVIDUAL INCOME TAX | **Nature of Request *** 2: LATE PAYMENT PENALTY WAIVER

Important Note
Most people pay their tax by the due date. The minority who do not pay on time would incur a late payment penalty on the tax. We will consider your appeal for a waiver of the late payment penalty if this is your FIRST appeal, you have no other late offences in the last 2 YEARS AND you undertake to pay your tax by the due date in future.

Please check the boxes below to indicate you agree to the following:

3

- * I understand that if this is not the first late payment in the last 2 years, my appeal for penalty waiver will be denied.
- * I undertake to pay my tax by the due date in future.
- * I understand that future appeals for waiver of late payment penalties (if I am late again in my tax obligations) will be rejected.

4

PROCEED

- | Step No. | Action |
|----------|--|
| 1. | At the "Select Nature of Request" page, click on " Tax Type " dropdown list and select INDIVIDUAL INCOME TAX . |
| 2. | Click on " Nature of Request " dropdown list and select LATE PAYMENT PENALTY WAIVER . |
| 3. | Read all 3 conditions and check the boxes if agreeable with the conditions. |
| 4. | Click on " PROCEED " button. |

Request Penalty Waiver/ Extension of Time to File

1. Select Nature of Request **2. Enter Details** 3. Result

Request Details

Tax Type	INDIVIDUAL INCOME TAX
Nature of Request	LATE PAYMENT PENALTY WAIVER
Year of Assessment *	2018

Contact Information

Please provide a valid mobile number as we may need to contact you.

Contact No. * +65 99990000 **UPDATE**

I like to be contacted via a foreign number

BACK **SUBMIT**

Step No. Action

1. At the “Enter Details” page, verify your **mobile number** in “**Contact No.**” field.

If the “**Contact No.**” field is blank, click on “**UPDATE**” button to update your contact details in “Update Contact Details” page.

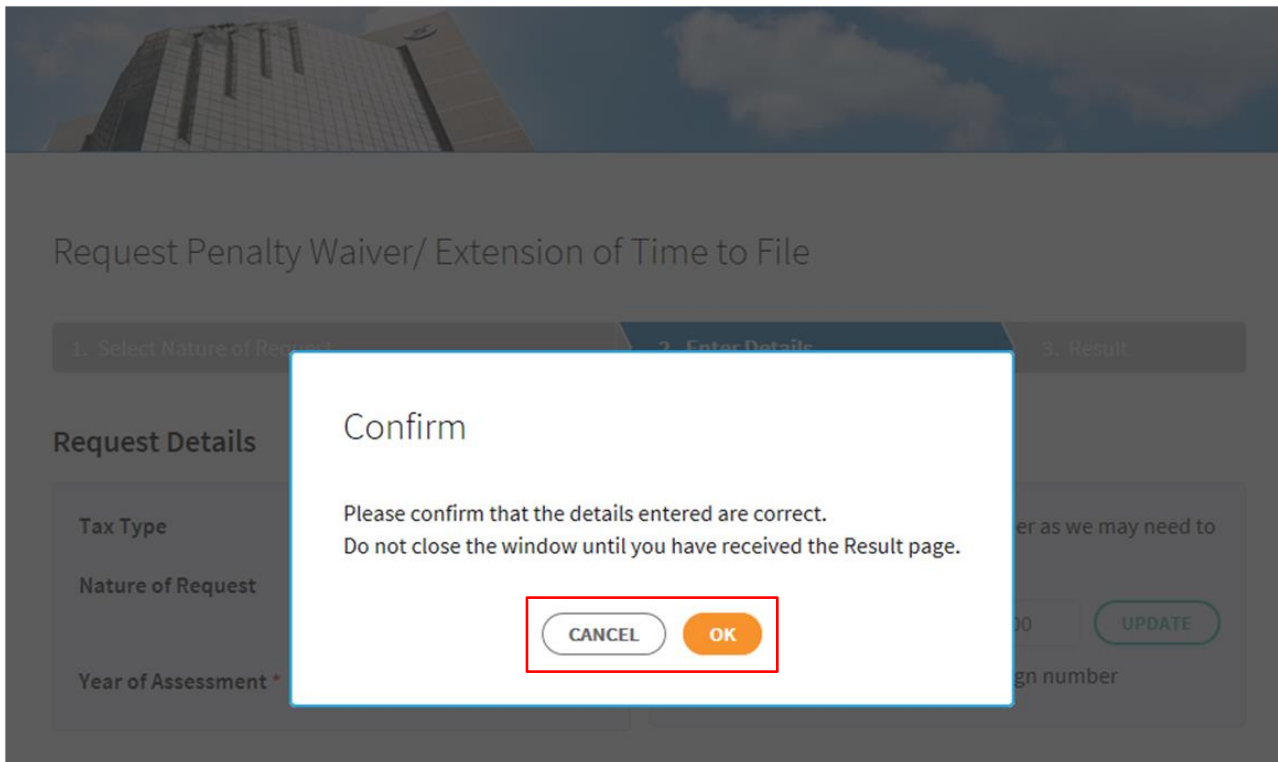
The following fields are available for updating at “Update Contact Details” page:

- Singapore Mobile Number
- Singapore Home Number
- Singapore Office Number
- Email Address

If you do not have a local number, check the box next to “**I like to be contacted via a foreign number**” to enter the Country Code, Area Code, foreign contact number and email address (if any).

2. Click on “**SUBMIT**” button.

Note
Appeal for waiver of Late Payment Penalty for current Year of Assessment will only be available after 18 April.



Step No. Action

1. Click on **"OK"** button after you have confirmed the details entered are correct.

Click on **"CANCEL"** button to return to "Enter Details" page to amend the details.

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Request Penalty Waiver/ Extension of Time to File

1. Select Nature of Request | 2. Enter Details | 3. Result

Result

There is no 5% late payment penalty imposed for the Year of Assessment 2018 as of today. You may check your account balance via "View Account Summary".

Name	TEST_ROSALEE HAUGHTON	Tax Ref No.	S1234567A
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Tax Type	INDIVIDUAL INCOME TAX	Nature of Request	LATE PAYMENT PENALTY WAIVER
Year of Assessment	2018	Contact No.	99990000

[NEW REQUEST](#)

Step No. Action

1. The outcome of your appeal will display on the "Result" page.

After which, you may proceed with the following action:

- Click on "**PRINT**" button to print the page.

OR

- Click on "**NEW REQUEST**" button to make another appeal.

A copy of the Result page will be stored in "Notices/ Letters > Individual".

Contact Information

For enquiries on this user guide, please call 63567012.

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