



INLAND REVENUE
AUTHORITY
OF SINGAPORE

User Guide

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

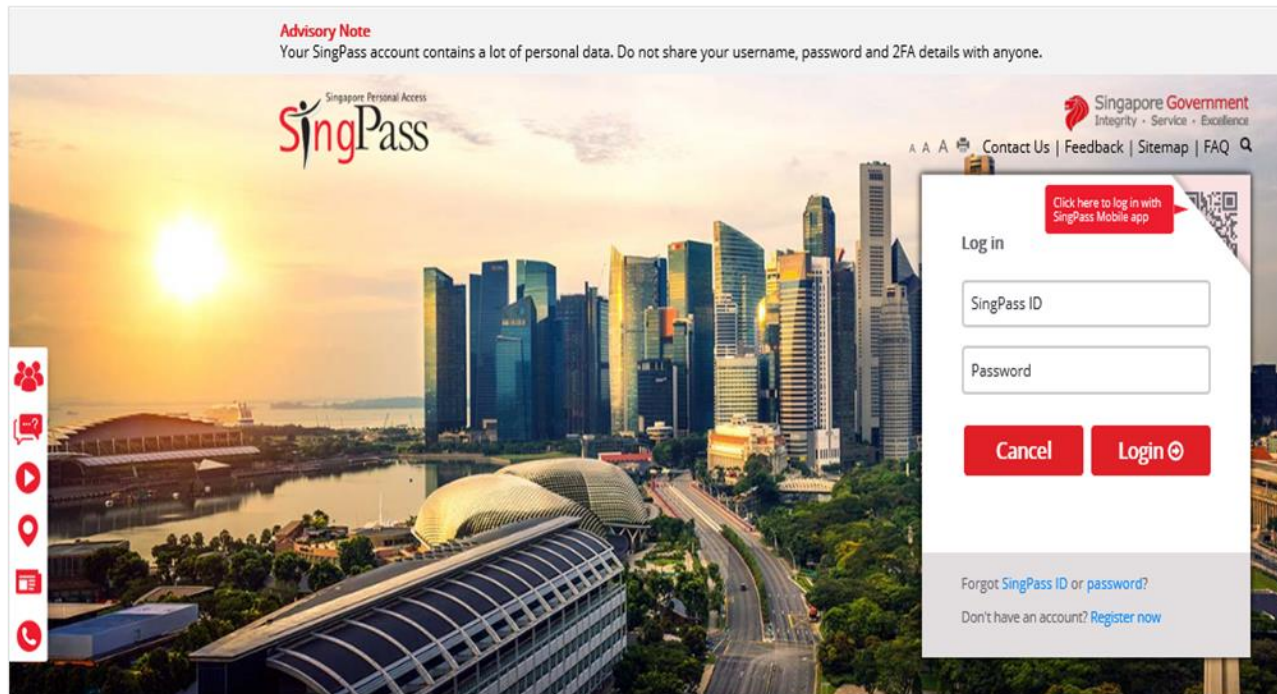
Step No. Action

- At *myTax* Portal login page, select relevant type of Login.
 - Select **Personal Tax with SingPass** if you are logging in for your property tax matters.
 - Select **Business Tax with CorpPass*** if you are logging in on behalf of the organisation/ business.
 - Select **Tax Agent Login > Business Client with CorpPass*** if you are logging in on behalf of your client.

Please note that this e-Service is not available for **Tax Agent Login > Individual Client with CorpPass and IRAS Authorisation Code**.

* Please ensure that you have been duly authorised by the organisation/ business/ client with **Property Tax (Filing and Applications) and Property Tax (Payment)** e-Services before making the appeal.

a) Log in via 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

Singapore Government
Integrity · Service · Excellence

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

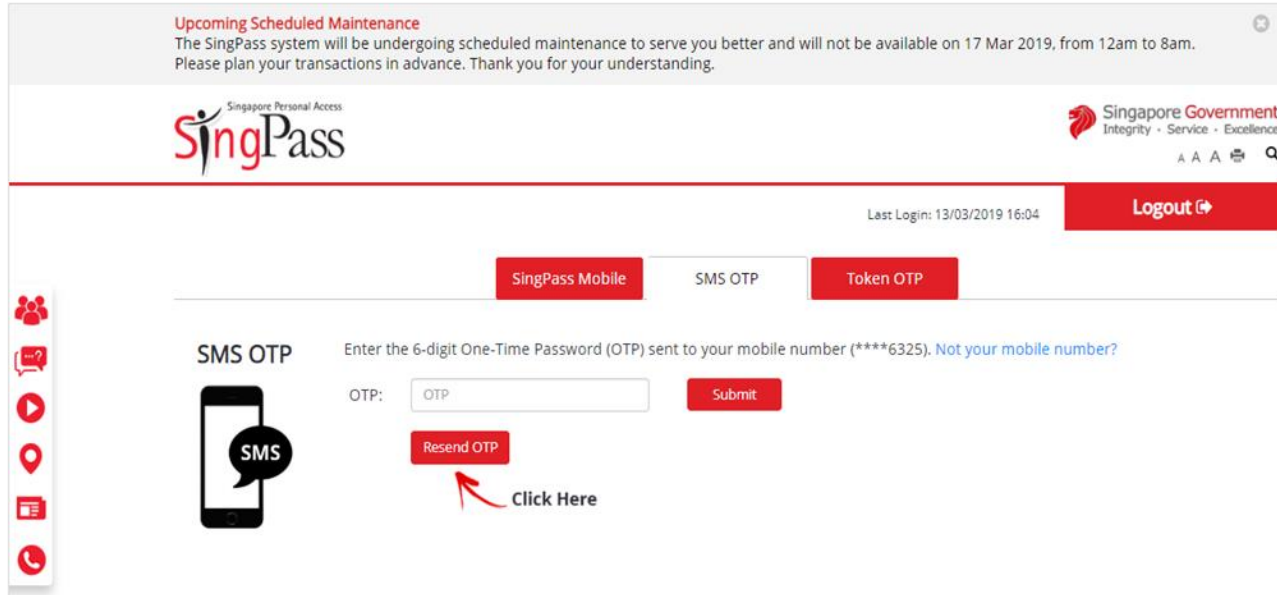
i A notification has been sent via SingPass Mobile. Tap on it within 2 minutes to proceed.

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".

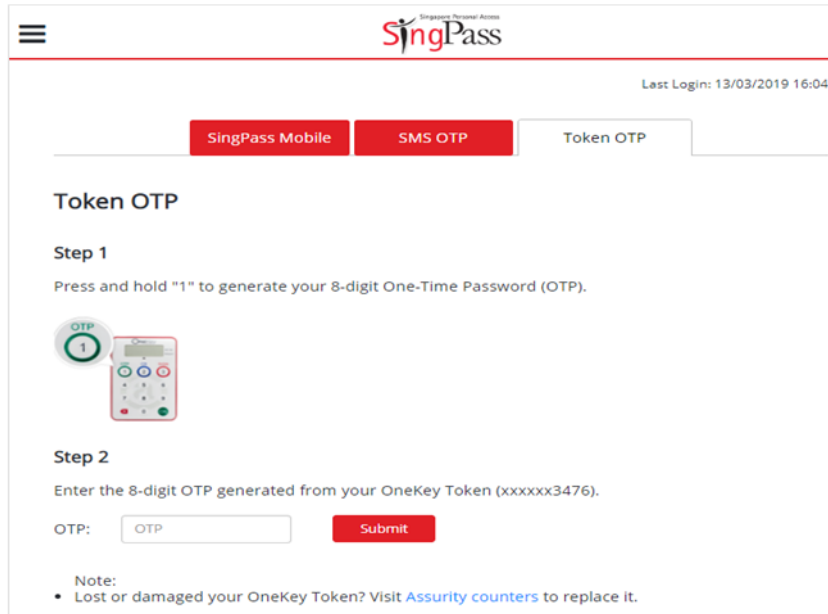
Resend
Click Here

- | 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.



b) Log in via Business Tax with CorpPass

The screenshot shows the CorpPass login interface. At the top left is the CorpPass logo with 'Singapore Corporate Access' and 'BETA' below it. At the top right is the Singapore Government logo with the tagline 'Integrity · Service · Excellence' and navigation links for 'Contact Us', 'Feedback', 'Sitemap', and 'FAQ'. A red banner below the header contains the text: 'CorpPass is now the ONLY login method for corporate transactions with the Government. Your entity can now transact with more than 140 government digital services. Register for CorpPass now to prevent any disruption to your business transactions!'. The main heading is 'Log in with CorpPass'. Below this are three input fields: 'UEN/ENTITY ID', 'CORPPASS ID', and 'Password', each with a red circle icon to its right. A red box highlights these three fields, with the numbers 1, 2, and 3 placed to the right of each field respectively. Below the input fields is a checkbox labeled 'Remember Entity ID' with a red circle icon to its right. A link 'Forgot Entity / CorpPass ID or Password' is located below the checkbox. At the bottom of the form are two buttons: 'Cancel' and 'Login >', with a red box highlighting the 'Login >' button and the number 4 placed to its right. At the very bottom of the page, there is a link 'Don't have a CorpPass Account? Get Started'.

- | Step No. | Action |
|----------|--|
| 1. | Enter the company/ business's UEN or Entity ID . |
| 2. | Enter your CorpPass ID . |
| 3. | Enter your CorpPass password . |
| 4. | Click on " Login " button. |

c) Log in via Tax Agent Login > Business Client with CorpPass

The screenshot shows the CorpPass login interface. At the top left is the CorpPass logo with 'Singapore Corporate Access' and 'BETA' below it. At the top right is the Singapore Government logo with the tagline 'Integrity · Service · Excellence' and navigation links for 'Contact Us', 'Feedback', 'Sitemap', and 'FAQ'. A red banner below the header contains the text: 'CorpPass is now the ONLY login method for corporate transactions with the Government. Your entity can now transact with more than 140 government digital services. Register for CorpPass now to prevent any disruption to your business transactions!'. The main heading is 'Log in with CorpPass'. Below this are three input fields: 'UEN/ENTITY ID', 'CORPPASS ID', and 'Password', each with a red circle icon to its right. A red box highlights these three fields, with the numbers 1, 2, and 3 placed to the right of each field respectively. Below the input fields is a checkbox labeled 'Remember Entity ID' with a red circle icon to its right. Below the checkbox is a link: 'Forgot [Entity / CorpPass ID](#) or [Password](#)'. At the bottom of the form are two buttons: 'Cancel' and 'Login >'. A red box highlights the 'Login >' button, with the number 4 placed to its right. At the very bottom of the page is the text: 'Don't have a CorpPass Account? [Get Started](#)'.

- | Step No. | Action |
|----------|---|
| 1. | Enter the Tax Agent Firm's UEN or Entity ID . |
| 2. | Enter your CorpPass ID . |
| 3. | Enter your CorpPass Password . |
| 4. | Click on " Login " button. |

After logging in with SingPass/ CorpPass

The screenshot displays the myTax Portal interface. At the top left is the Inland Revenue Authority of Singapore logo. At the top right is the Singapore Government logo with the tagline 'Integrity · Service · Excellence' and links for 'Feedback' and 'Technical FAQ (PDF, 2.17 MB)'. The main navigation bar includes 'Email Us (myTax Mail)', 'Notices/Letters', 'Account', and 'Logout'. The 'Account' dropdown menu is open, showing two columns of options: 'Profile' (Update Corporate Profile/ Contact Details, Update GST Contact Details, Update Partnership Contact Details, View AEOI Contact Details) and 'Tax Account' (Pay Taxes, Request Penalty Waiver/ Extension of Time to File, View Account Summary, View Late Filing Fee/ Summons, View Payment Plan). The 'Request Penalty Waiver/ Extension of Time to File' option is highlighted with a red border. Below the navigation bar is a search bar and a 'Welcome to myTax Portal!' message with a brief description of the portal's purpose.

Step No. Action

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

Select the relevant Login below and click on the link to continue:

- [Personal Tax with SingPass](#)
- [Business Tax with CorpPass](#)
- [Tax Agent Login > Business Client with CorpPass](#)

APPEAL FOR WAIVER OF LATE PAYMENT PENALTY FOR YOUR PROPERTY TAX

INLAND REVENUE AUTHORITY OF SINGAPORE

Singapore Government
Integrity · Service · Excellence

Feedback | Technical FAQ (PDF, 2.17 MB)

TEST_Chadwick Patten
Tax Ref No. S1234567A

Email Us (myTax Mail)

Notices/Letters

Account

Logout

Overview Individuals Property S45 More

Search

Request Penalty Waiver/ Extension of Time to File

1. Select Nature of Request 2. Select Property 3. Enter Details 4. Result

Tax Type * **1** PROPERTY TAX

Nature of Request * 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:

* 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.

2

PROCEED **3**

Step No. Action

1. At the “Select Nature of Request” page, click on “**Tax Type**” dropdown list and select **PROPERTY TAX**.

LATE PAYMENT PENALTY WAIVER will auto populate in “**Nature of Request**” field.

2. Read all 3 conditions and check the boxes if agreeable with the conditions.

3. Click on “**PROCEED**” button.

Note

Appeal for waiver of Late Payment Penalty is available for current and 1 back property tax year. Current property tax year changes after 31 January.

INLAND REVENUE AUTHORITY OF SINGAPORE

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Feedback | Technical FAQ (PDF, 2.17 MB)

TEST_Chadwick Patten
Tax Ref No. S1234567A

Email Us (myTax Mail) | Notices/Letters (4) | Account | Logout

Overview | Individuals | Property | S45 | More | Search

Request Penalty Waiver/ Extension of Time to File

1. Select Nature of Request | **2. Select Property** | 3. Enter Details | 4. Result

Search by BUILDING ADDRESS | **Blk/ Hse No.*** 123 | **Street Name*** Ang Mo Kio Ave 10 | **Unit No.** # 10 - 123 | **SEARCH**

Please select a property
1 - 1 of 1 Record(s)

Property Description	Postal Code	Property Tax Ref No.	Tax Balance	Actions	
TEST_Property	730630	4123456N	\$24.56 (DR)	SELECT	2

BACK

Step No. Action

- At the "Select Property" page, the following details of each property will be displayed.
 - Property Description
 - Postal Code
 - Property Tax Reference No.
 - Tax Balance
 - Actions
- Find the property that you wish to appeal for waiver of Late Payment Penalty and click on "**SELECT**" button.

INLAND REVENUE AUTHORITY OF SINGAPORE

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Feedback | Technical FAQ (PDF, 2.17 MB)

TEST_Chadwick Patten
Tax Ref No. S1234567A

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

Overview | Individuals | Property | S45 | More | Search

Request Penalty Waiver/ Extension of Time to File

1. Select Nature of Request | 2. Select Property | **3. Enter Details** | 4. Result

Request Details

Property Description: TEST_Property

Property Tax Ref No.: 4123456N

Tax Type: PROPERTY TAX

Nature of Request: LATE PAYMENT PENALTY WAIVER

Property Tax Period*: 2018 **1**

Contact Information

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

Contact No.*: +65 92018227 **2** UPDATE

I like to be contacted via a foreign number

BACK SUBMIT **3**

Step No. Action

1. At the "Enter Details" page, click on "**Property Tax Period**" dropdown list to select the **property tax year** to appeal for waiver.

2. Verify your **mobile number** in "**Contact No.**" field.

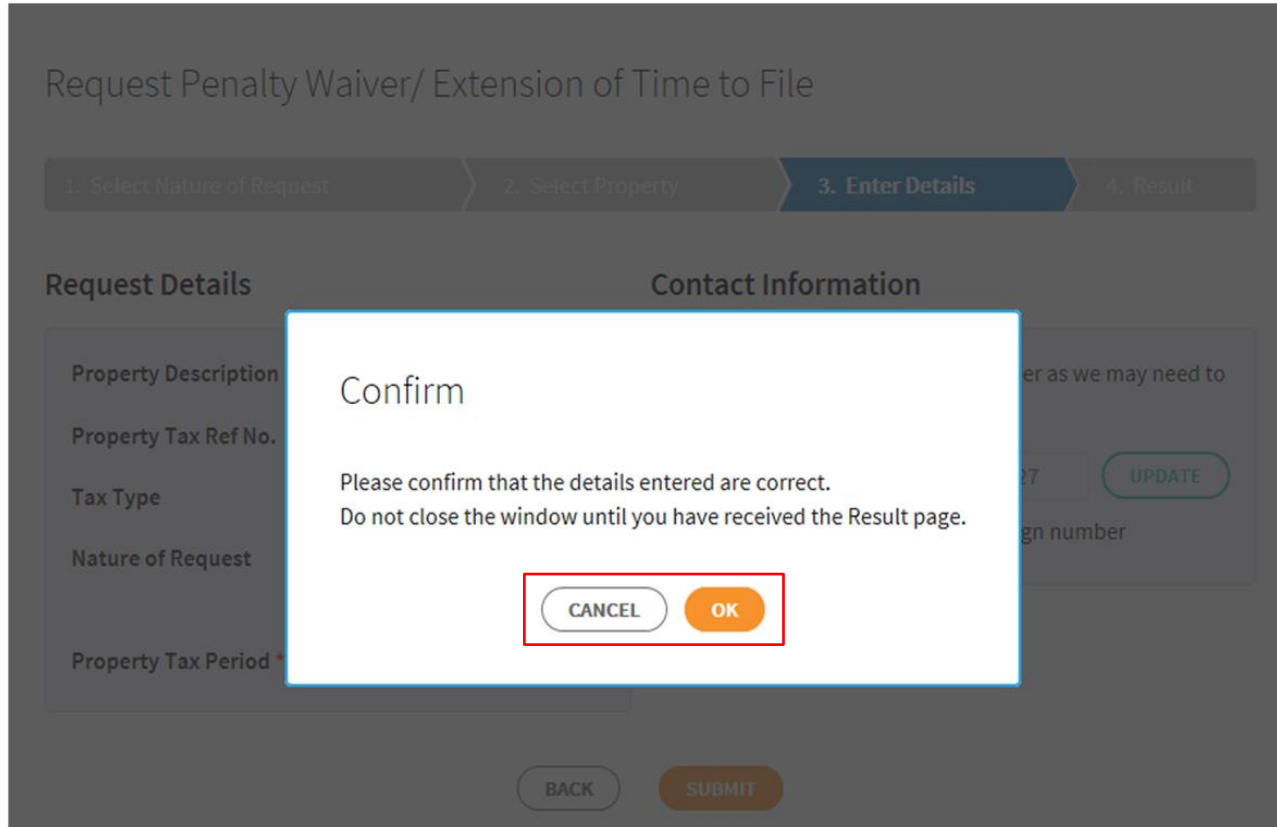
If "**Contact No.**" field is blank, click on "**UPDATE**" button to update your contact details in "Update Contact Details" page.

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 Country Code, Area Code, foreign contact number and email address (if any).

3. Click on "**SUBMIT**" button.



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.

INLAND REVENUE AUTHORITY OF SINGAPORE

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Feedback | Technical FAQ (PDF, 2.17 MB)

TEST_Chadwick Patten
Tax Ref No. S1234567A

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

Overview | Individuals | Property | S45 | More | Search

Request Penalty Waiver/ Extension of Time to File

1. Select Nature of Request | 2. Select Property | 3. Enter Details | 4. Result

Result

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

Property Description	TEST_Property	Property Tax Ref No.	4123456N
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Tax Type	PROPERTY TAX	Nature of Request	LATE PAYMENT PENALTY WAIVER
Property Tax Period	2018	Contact No.	92018227

[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 > Property".

APPEAL FOR WAIVER OF LATE PAYMENT PENALTY (VIA BUSINESS TAX with CORPPASS)

INLAND REVENUE AUTHORITY OF SINGAPORE

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Feedback | Technical FAQ (PDF, 2.17 MB)

TEST_ALTAMONTE CENTER
Tax Ref No. 200000000W

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

Overview | Corporate Tax | GST | Employers | Property | S45 | More | Search

Request Penalty Waiver/ Extension of Time to File

1. Select Nature of Request | 2. Select Property | 3. Enter Details | 4. Result

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

PROPERTY TAX | 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:

* understand that if this is not the first late payment in the last 2 years, my appeal for penalty waiver will be denied.

* undertake to pay my tax by the due date in future.

* understand that future appeals for waiver of late payment penalties (if I am late again in my tax obligations) will be rejected.

2

PROCEED **3**

Step No. Action

- At the "Select Nature of Request" page, click on "Tax Type" dropdown list and select **PROPERTY TAX**.

LATE PAYMENT PENALTY WAIVER will auto populate in "Nature of Request" field.
- Read all 3 conditions and check the boxes if agreeable with the conditions.
- Click on "**PROCEED**" button.

Note

Please ensure that the organisation/ business has authorised you with **Property Tax (Filing and Applications) and Property Tax (Payment) e-Services** before making the appeal.

INLAND REVENUE AUTHORITY OF SINGAPORE

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Feedback | Technical FAQ (PDF, 2.17 MB)

TEST_ALTAMONTE CENTER
Tax Ref No. 200000000W

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

Overview | Corporate Tax | GST | Employers | Property | S45 | More | Search

Request Penalty Waiver/ Extension of Time to File

1. Select Nature of Request | **2. Select Property** | 3. Enter Details | 4. Result

Search by: BUILDING ADDRESS | Blk/ Hse No.: 123 | Street Name: Ang Mo Kio Ave 10 | Unit No.: # 10 - 123 | SEARCH

Please select a property
1 - 2 of 2 Record(s)

Property Description	Postal Code	Property Tax Ref No.	Tax Balance	Actions
55 Newton Rd	645517	1234567Z	\$11.13 (CR)	SELECT
55A Newton Rd	600208	1234567Y	\$347.50 (DR)	SELECT

BACK

Step No. Action

- At the "Select Property" page, the following details of each property will be displayed.
 - Property Description
 - Postal Code
 - Property Tax Reference No.
 - Tax Balance
 - Actions
- Find the property that you wish to appeal for waiver of Late Payment Penalty and click on "SELECT" button.

The screenshot shows the IRAS website interface for requesting a penalty waiver. The user is on the '3. Enter Details' step of a four-step process. The 'Request Details' section contains the following information:

- Property Description: 55 Newton Rd
- Property Tax Ref No.: 1234567Z
- Tax Type: PROPERTY TAX
- Nature of Request: LATE PAYMENT PENALTY WAIVER
- Property Tax Period: 2017 (highlighted with a red box and '1')
- Name of Requestor: JOHN
- Designation: DIRECTOR (highlighted with a red box and '2')

The 'Contact Information' section includes:

- Instruction: Please provide a valid contact number, preferably a mobile number, as we may need to contact you.
- Contact No.: +65 88880000 (highlighted with a red box and '3')
- Checkbox: I like to be contacted via a foreign number

At the bottom, there are 'BACK' and 'SUBMIT' buttons. The 'SUBMIT' button is highlighted with a red box and '4'.

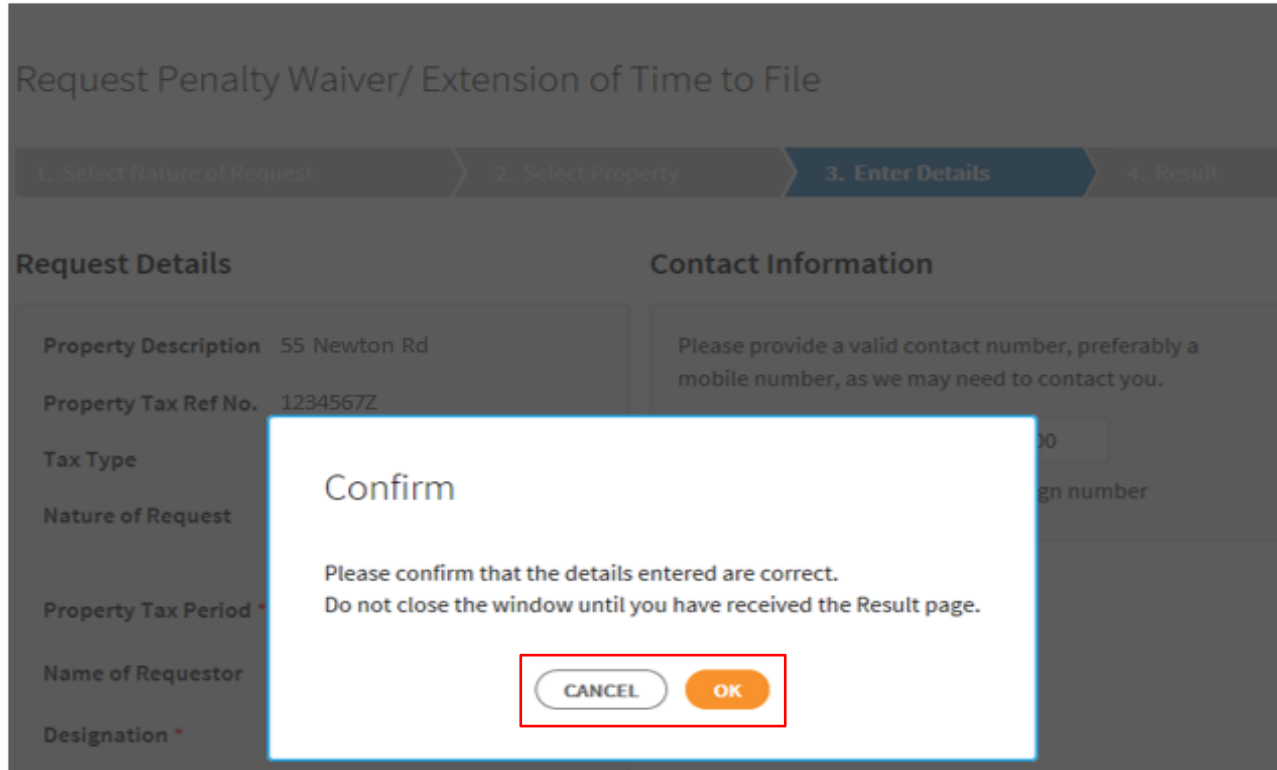
Step No. Action

- At the "Enter Details" page, click on "**Property Tax Period**" dropdown list to select the **property tax year** to appeal for waiver.
- Enter your **Designation** in "**Designation**" field.
- Enter/Verify your **Contact Number** in "**Contact No.**" field.

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

Note

Appeal for waiver of Late Payment Penalty is available for current and 1 back property tax year. Current property tax year changes 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.

Result

There is no 5% late payment penalty imposed for the Property Tax Period 2017 as of today. You may check your account balance via "View Account Summary".

Property Description	55 Newton Rd	Property Tax Ref No.	1234567Z
-----------------------------	--------------	-----------------------------	----------

Tax Type	PROPERTY TAX	Nature of Request	LATE PAYMENT PENALTY WAIVER
Property Tax Period	2017	Contact No.	88880000
Name of Requestor	JOHN	Designation	DIRECTOR

[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 > Property".

**APPEAL FOR WAIVER OF LATE PAYMENT PENALTY
(VIA TAX AGENT LOGIN > BUSINESS CLIENT with CORPPASS)**

Client Selection
for Request Penalty Waiver/ Extension of Time to File

Continue with

Client Tax Ref No. ⓘ **1**
UEN-LOCAL CO

2

3 NEXT

Step No. Action

1. Select your **Client Tax Ref No. Type** from the dropdown list.
2. Enter your Client's **Tax Reference Number**.
3. Click on "**NEXT**" button.

Note

Please ensure that your client has authorised you with **Property Tax (Filing and Applications) and Property Tax (Payment) e-Services** before making the appeal.

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Feedback | Technical FAQ (PDF, 2.17 MB)

TEST_ALTAMONTE CENTER
Tax Ref No. 200000000W

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

Overview | Corporate Tax | GST | Employers | Property | S45 | More | Search

Request Penalty Waiver/ Extension of Time to File

1. Select Nature of Request | 2. Select Property | 3. Enter Details | 4. Result

Tax Type * **1** | Nature of Request *
PROPERTY TAX | 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:

* 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.

2

PROCEED **3**

- | Step No. | Action |
|----------|---|
| 1. | At the "Select Nature of Request" page, click on "Tax Type" dropdown list and select PROPERTY TAX .

LATE PAYMENT PENALTY WAIVER will auto populate in "Nature of Request" field. |
| 2. | Read all 3 conditions and check the boxes if agreeable with the conditions. |
| 3. | Click on " PROCEED " button. |

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Feedback | Technical FAQ (PDF, 2.17 MB)

TEST_ALTAMONTE CENTER
Tax Ref No. 200000000W

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

Overview | Corporate Tax | GST | Employers | Property | S45 | More | Search

Request Penalty Waiver/ Extension of Time to File

1. Select Nature of Request | **2. Select Property** | 3. Enter Details | 4. Result

Search by BUILDING ADDRESS | Blk/ Hse No.* 123 | Street Name* Ang Mo Kio Ave 10 | Unit No. # 10 - 123 | SEARCH

Please select a property
1 - 2 of 2 Record(s)

Property Description	Postal Code	Property Tax Ref No.	Tax Balance	Actions
55 Newton Rd	645517	1234567Z	\$11.13 (CR)	SELECT
55A Newton Rd	600208	1234567Y	\$347.50 (DR)	SELECT

BACK

Step No. Action

- At the "Select Property" page, the following details of each property will be displayed.
 - Property Description
 - Postal Code
 - Property Tax Reference No.
 - Tax Balance
 - Actions
- Find the property that you wish to appeal for waiver of Late Payment Penalty and click on "SELECT" button.

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Feedback | Technical FAQ (PDF, 2.17 MB)

TEST_ALTAMONTE CENTER
Tax Ref No. 200000000W

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

Overview | Corporate Tax | GST | Employers | Property | S45 | More | Search

Request Penalty Waiver/ Extension of Time to File

1. Select Nature of Request | 2. Select Property | **3. Enter Details** | 4. Result

Request Details

Property Description: 55 Newton Rd

Property Tax Ref No.: 1234567Z

Tax Type: PROPERTY TAX

Nature of Request: LATE PAYMENT PENALTY WAIVER

Property Tax Period: **2017** 1

Name of Requestor: JOHN

Designation: **TAX AGENT** 2

Contact Information

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

Contact No. * **+65 88880000** 3

I like to be contacted via a foreign number

BACK **SUBMIT** 4

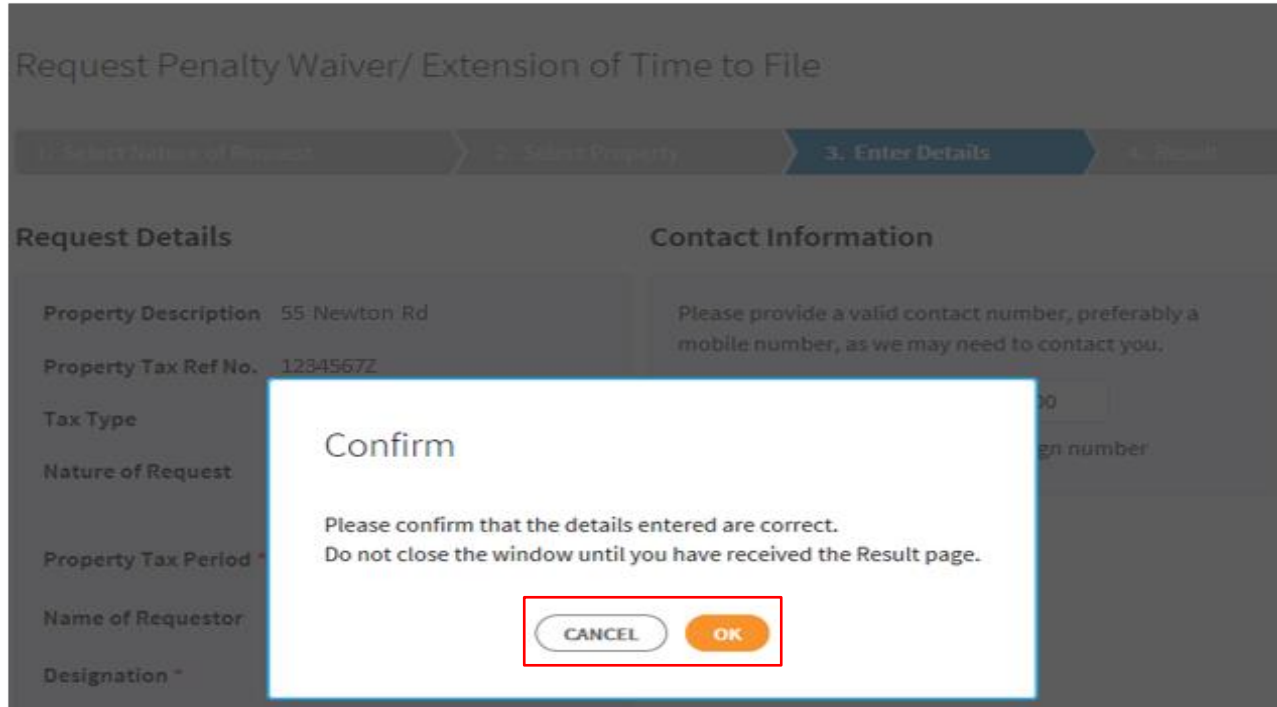
Step No. Action

- At the "Enter Details" page, click on "**Property Tax Period**" dropdown list to select the **property tax year** to appeal for waiver.
- Enter your **Designation** in "**Designation**" field.
- Enter/Verify your **Contact Number** in "**Contact No.**" field.

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

Note

Appeal for waiver of Late Payment Penalty is available for current and 1 back property tax year. Current property tax year changes 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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Singapore Government
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Feedback | Technical FAQ (PDF, 2.17 MB)

TEST_ALTAMONTE CENTER
Tax Ref No. 200000000W

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

Overview | Corporate Tax | GST | Employers | Property | S45 | More | Search

Request Penalty Waiver/ Extension of Time to File

1. Select Nature of Request | 2. Select Property | 3. Enter Details | 4. Result

Result

There is no 5% late payment penalty imposed for the Property Tax Period 2017 as of today. You may check your account balance via "View Account Summary".

Property Description	55 Newton Rd	Property Tax Ref No.	1234567Z
-----------------------------	--------------	-----------------------------	----------

Tax Type	PROPERTY TAX	Nature of Request	LATE PAYMENT PENALTY WAIVER
Property Tax Period	2017	Contact No.	88880000
Name of Requestor	JOHN	Designation	TAX AGENT

[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 > Property".

Contact Information

For enquiries on this user guide, please call 63567012.

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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 correct as at 21062019 and 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.

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