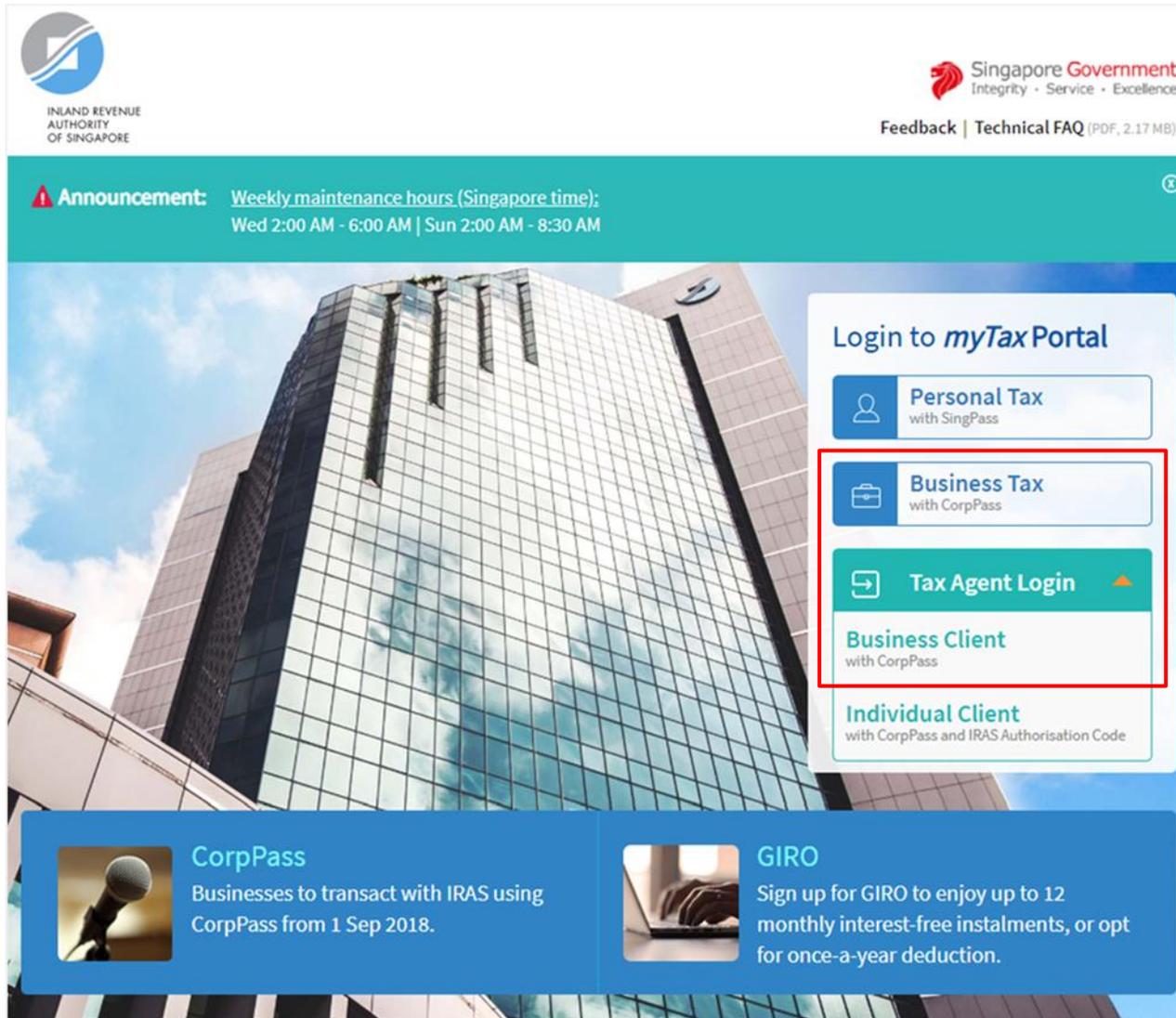




INLAND REVENUE
AUTHORITY
OF SINGAPORE

User Guide

Request Penalty Waiver/ Extension of Time to File (Goods and Services Tax)



Step No. Action

1. At *myTax* Portal login page, select relevant type of Login.
 - 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 ensure that you have been duly authorised by the organisation/ business/ client with **GST (Filing and Applications) and GST (Payment)** e-Services before making the appeal.

a) 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 containing an 'i' icon. A red box highlights these three fields, with 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 containing an 'i' icon. 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. |

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

Singapore Corporate Access
CorpPass
BETA

Singapore Government
Integrity · Service · Excellence

Contact Us | Feedback | Sitemap | FAQ

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!

Log in with CorpPass

UEN/ENTITY ID ⓘ **1**

CORPPASS ID ⓘ **2**

Password ⓘ **3**

Remember Entity ID ⓘ

Forgot [Entity / CorpPass ID](#) or [Password](#)

Cancel **Login >** **4**

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 CorpPass

The screenshot shows 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)'. Below the header is a navigation bar with '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 box. 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:

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

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

INLAND REVENUE AUTHORITY OF SINGAPORE

Singapore Government
Integrity · Service · Excellence

Feedback | Technical FAQ (PDF, 2.17 MB)

XXX
Tax Ref No. 53000000C

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

Overview | GST | Employers | Partnership | Search

Request Penalty Waiver/ Extension of Time to File

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

Tax Type * **Nature of Request ***

GOODS AND SERVICES TAX | LATE PAYMENT/SUBMISSION PEN.

Important Note
Please ensure that full payment is made before requesting for waiver.

Most people file and pay their tax by the due date. The minority who do not file and pay on time would incur a late payment penalty and/or late submission penalty. We will consider your appeal for a waiver of the late payment penalty and/or late submission penalty if this is your **FIRST** appeal, you have no other late offences in the last 2 YEARS AND you undertake to file and 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 filing and payment in the last 2 years, my appeal for penalty waiver and/or late submission penalty will be denied.

* I undertake to pay my tax and submit my GST return by the due date in future.

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

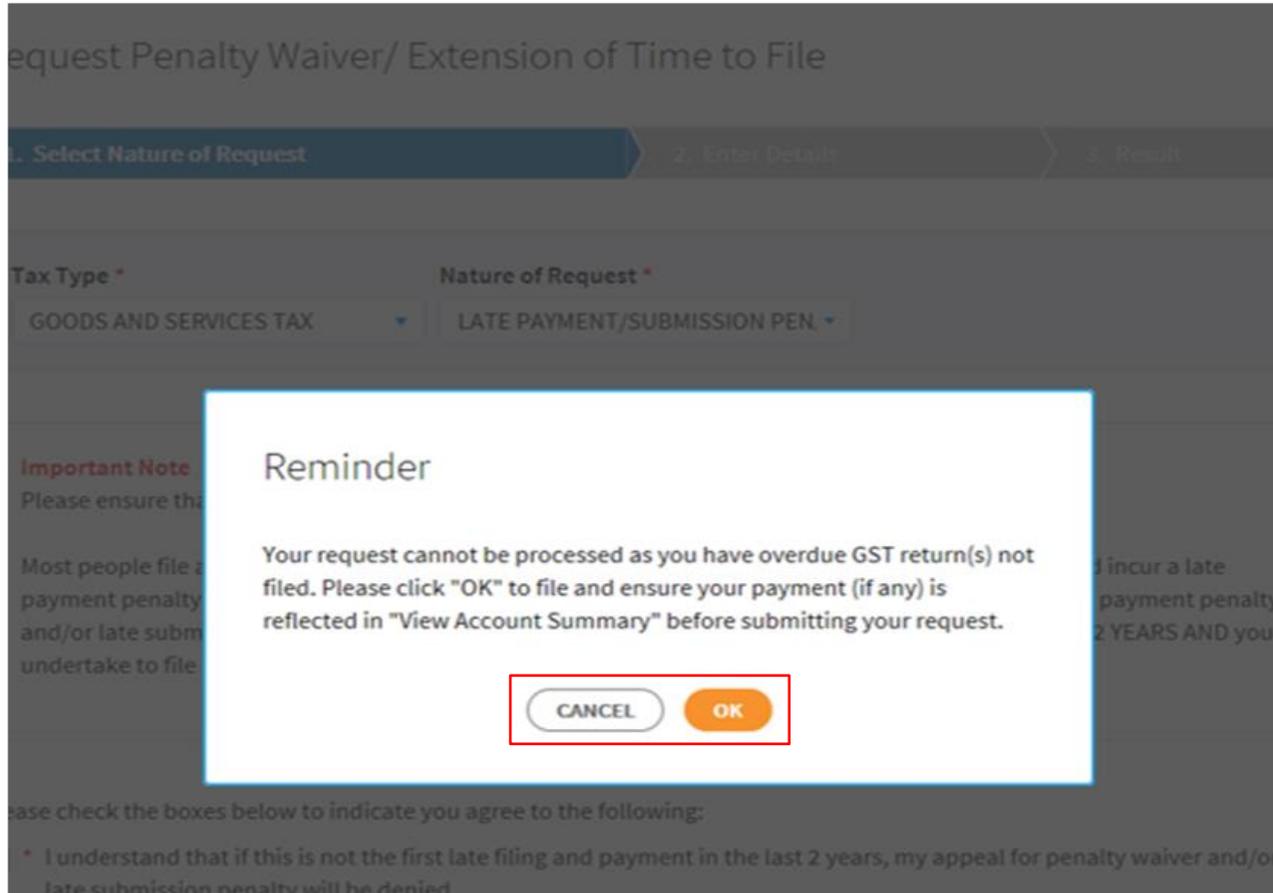
PROCEED

Step No. Action

- At the "Select Nature of Request" page, click on "**Tax Type**" dropdown list and select **GOODS AND SERVICES TAX**.
- 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 **GST (Filing and Applications) and GST (Payment)** e-Services before making the appeal.



Step No. Action

1. A reminder will be populated if there is any overdue GST return(s) not filed and the appeal will not be processed.

Click on **“OK”** button to proceed to “File GST Return” page to **file all overdue GST return(s)**.

Please ensure that the tax payment (if any) is reflected in “View Account Summary” page before submitting the appeal.

Click on **“CANCEL”** button to return to “Select Nature of Request” page.

File GST Return

GST Reg No.
Registration Status ACTIVE

Before you begin to file your return, please take a few minutes to read the following information.

- ⓘ Singpass 2FA is required for GST e-filing from July 2016
- ⓘ Compare the Total Supplies declared in your GST returns with the Total Revenue reported in your Financial Statement for the same year
- ⓘ Perform ASK annual review for waiver or reduced penalties

IMPORTANT
File your GST returns on time to avoid penalties!
 The penalty amount for late filing is \$200 per month. From 1 Apr 2018, the penalty will be payable **immediately** once your GST return is filed after the due date.
 Refer to IRAS website for more information on the consequences of [Late Filing or Non-Filing of Tax Returns](#).

1 - 1 of 1 Record(s)

Form	Accounting Period	Status	Due Date	Actions
GST F5	01 Oct 2015 - 31 Dec 2015	NEW	31 Jan 2016	E-FILE

You can file the return now.

Request for GST F7
 You may request for a GST F7 to correct errors made in your past or current return. ⓘ [SUBMIT REQUEST](#)

- | Step No. | Action |
|----------|---|
| 1. | At "File GST Return" page, please file all overdue GST return(s) . |

INLAND REVENUE AUTHORITY OF SINGAPORE

Singapore Government
Integrity · Service · Excellence

Feedback | Technical FAQ (PDF, 2.17 MB)

XXX
Tax Ref No. 53000000C

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

Overview | GST | Employers | Partnership | Search

Request Penalty Waiver/ Extension of Time to File

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

Request Details

Tax Type: GOODS AND SERVICES TAX

Nature of Request: LATE PAYMENT/SUBMISSION PENALTY WAIVER

Accounting Period Ending*: MAR 2019 **1**

Name of Requestor: XXX

Designation*: PRECEDENT PARTNER **2**

Contact Information

Contact No.*: +65 91234567 **3**

I like to be contacted via a foreign number

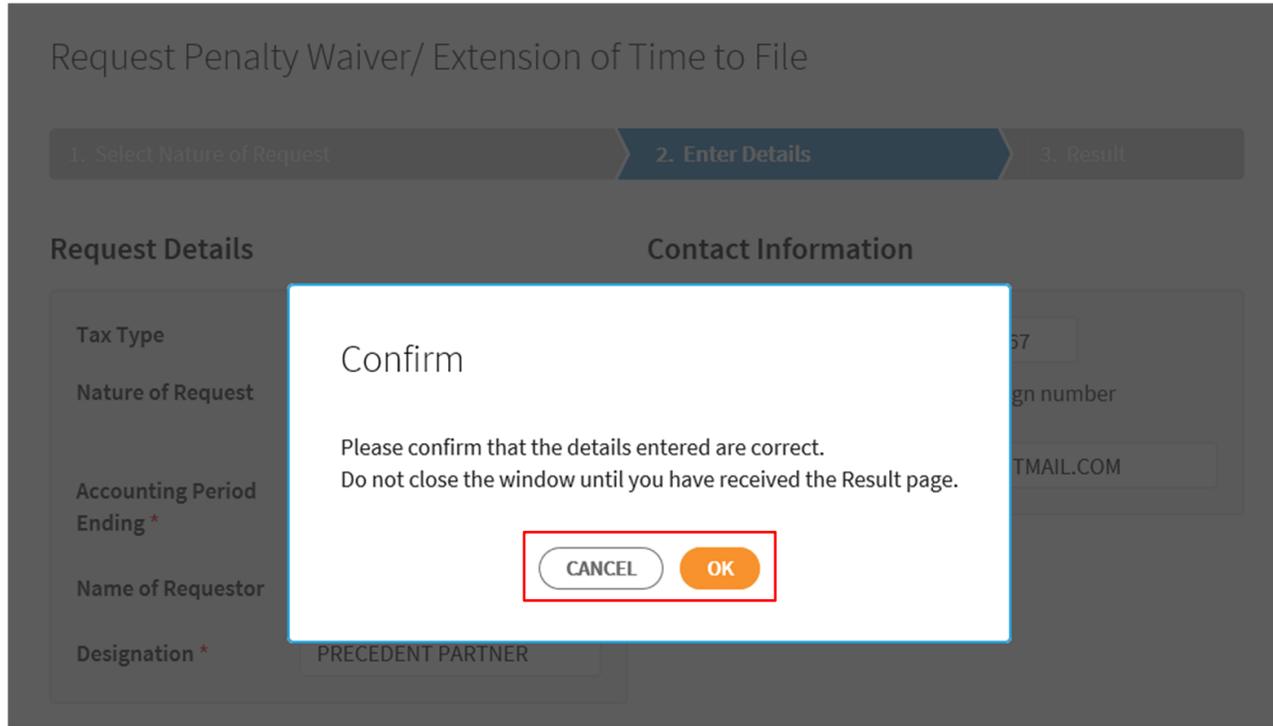
Email Address*: EFGHXYZ@HOTMAIL.COM **4**

BACK
SUBMIT **5**

- | Step No. | Action |
|----------|---|
| 1. | At the "Enter Details" page, click on " Accounting Period Ending " dropdown list to select the Accounting Period Ending to appeal for waiver. |
| 2. | Enter your Designation in " Designation " field. |
| 3. | Enter 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 and foreign contact number. |
| 4. | Enter your email address in " Email Address " field. |
| 5. | Click on " SUBMIT " button. |

Note
Appeal for waiver of Late Payment Penalty is available for 8 back Quarters.



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.

Request Penalty Waiver/ Extension of Time to File PRINT

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

Result

1) **You agreed to pay your tax on time in future; and**
 2) You understood that future appeals for waiver of late payment penalties and/or late submission penalties (if you are late again in your tax obligations) will be rejected.

We will review your request and contact you within 3 working days.

Name	XXX	Tax Ref No.	53000000C
Acknowledgement No.	392770	Date/ Time	14 Jun 2019 11:47 PM

Tax Type	GOODS AND SERVICES TAX	Nature of Request	LATE PAYMENT/SUBMISSION PENALTY WAIVER
Accounting Period Ending	MAR 2019	Contact No.	91234567
Name of Requestor	XXX	Designation	PRECEDENT PARTNER
Email Address	EFGHXYZ@HOTMAIL.COM		

[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 > GST".

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

The screenshot shows the IRAS website interface. At the top left is the IRAS logo. At the top right is the Singapore Government logo and a link to 'Feedback | Technical FAQ (PDF, 2.17 MB)'. Below the header is a navigation bar with links for 'Email Us (myTax Mail)', 'Notices/Letters', 'Account', and 'Logout'. A secondary navigation bar contains 'Overview', 'Corporate Tax', 'GST', 'Employers', 'Property', 'S45', 'More', and a search bar. The main content area is titled 'Client Selection for Request Penalty Waiver/ Extension of Time to File'. Underneath, there is a section titled 'Continue with' containing a form with three highlighted elements: a dropdown menu for 'Client Tax Ref No.' (labeled 1) showing 'UEN-LOCAL CO', an empty text input field (labeled 2), and an orange 'NEXT' button (labeled 3).

- | 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 **GST (Filing and Applications) and GST (Payment)** e-Services before making the appeal.

INLAND REVENUE AUTHORITY OF SINGAPORE

Singapore Government
Integrity · Service · Excellence

Feedback | Technical FAQ (PDF, 2.17 MB)

XXX
Tax Ref No. 53000000C

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

Overview | GST | Employers | Partnership | 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 ***

GOODS AND SERVICES TAX | LATE PAYMENT/SUBMISSION PEN.

Important Note
Please ensure that full payment is made before requesting for waiver.

Most people file and pay their tax by the due date. The minority who do not file and pay on time would incur a late payment penalty and/or late submission penalty. We will consider your appeal for a waiver of the late payment penalty and/or late submission penalty if this is your **FIRST** appeal, you have no other late offences in the last 2 YEARS AND you undertake to file and 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 filing and payment in the last 2 years, my appeal for penalty waiver and/or late submission penalty will be denied.

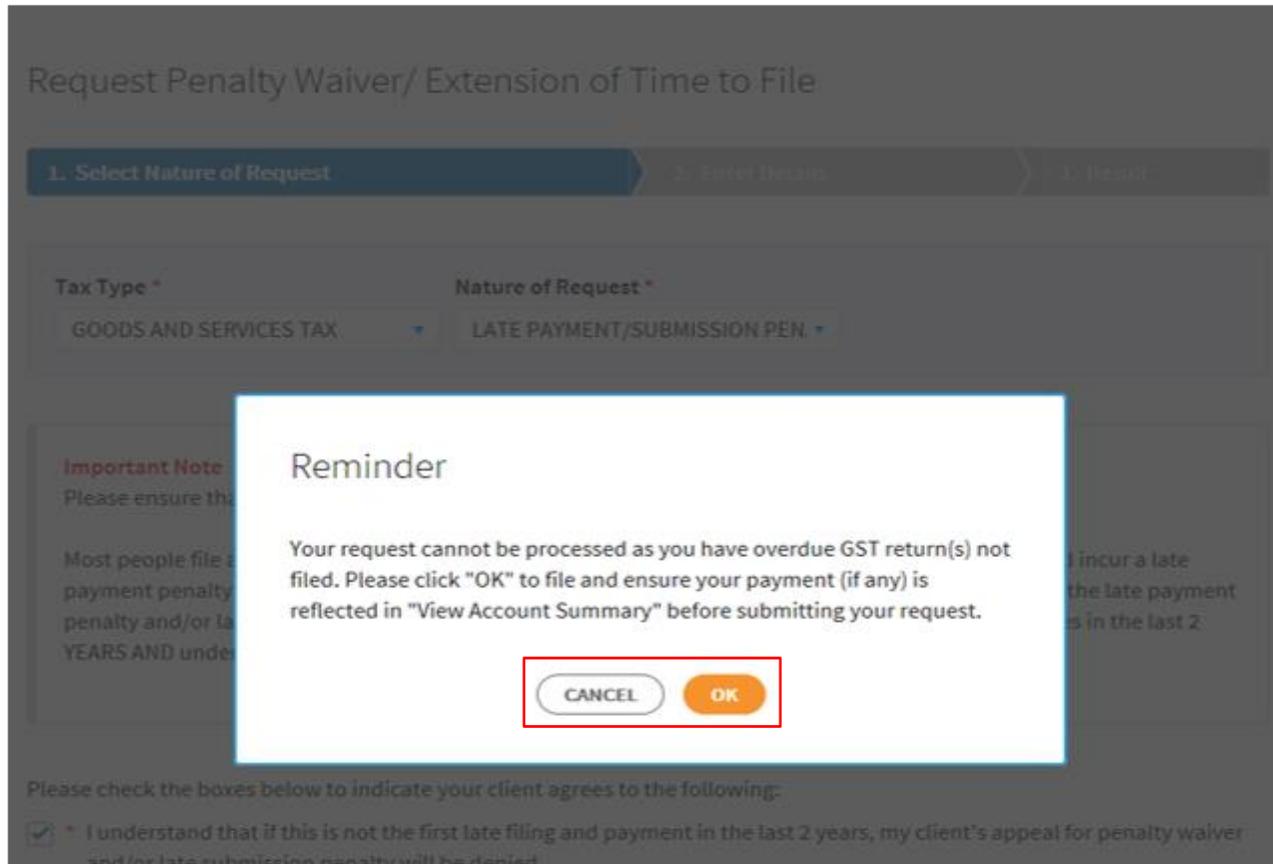
* I undertake to pay my tax and submit my GST return by the due date in future.

* I understand that future appeals for waiver of late payment penalties and/or late submission 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 GOODS AND SERVICES TAX .

LATE PAYMENT/ SUBMISSION 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. |



Step No. Action

1. A reminder will be populated if there is any overdue GST return(s) not filed and the appeal will not be processed.

Click on **"OK"** button to proceed to "File GST Return" page to **file all overdue GST return(s)**.

Please ensure that the tax payment (if any) is reflected in "View Account Summary" page before submitting the appeal.

Click on **"CANCEL"** button to return to "Select Nature of Request" page.

INLAND REVENUE AUTHORITY OF SINGAPORE

Singapore Government
Integrity · Service · Excellence
Feedback | Technical FAQ (PDF, 2.17 MB)

XXX
Tax Ref No. 53000000C

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

Overview | GST | Employers | Partnership | Property

File GST Return

GST Reg No.
Registration Status: ACTIVE

Before you begin to file your return, please take a few minutes to read the following information.

- Singpass 2FA is required for GST e-filing from July 2016
- Compare the Total Supplies declared in your GST returns with the Total Revenue reported in your Financial Statement for the same year
- Perform ASK annual review for waiver or reduced penalties

IMPORTANT
File your GST returns on time to avoid penalties!
The penalty amount for late filing is \$200 per month. From 1 Apr 2018, the penalty will be payable **immediately** once your GST return is filed after the due date.
Refer to IRAS website for more information on the consequences of [Late Filing](#) or [Non-Filing of Tax Returns](#).

1 - 1 of 1 Record(s)

Form	Accounting Period	Status	Due Date	Actions
GST F5	01 Oct 2015 - 31 Dec 2015	NEW	31 Jan 2016	E-FILE

You can file the return now.

Request for GST F7
You may request for a GST F7 to correct errors made in your past or current return. [i](#) **SUBMIT REQUEST**

Step No. Action

- At "File GST Return" page, please **file all overdue GST return(s)**.

INLAND REVENUE AUTHORITY OF SINGAPORE

Singapore Government
Integrity · Service · Excellence

Feedback | Technical FAQ (PDF, 2.17 MB)

XXX
Tax Ref No. 53000000C

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

Overview | GST | Employers | Partnership | Search

Request Penalty Waiver/ Extension of Time to File

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

Request Details

Tax Type: GOODS AND SERVICES TAX

Nature of Request: LATE PAYMENT/SUBMISSION PENALTY WAIVER

Accounting Period Ending*: MAR 2019 **1**

Name of Requestor: XXX

Designation*: TAX AGENT **2**

Contact Information

Contact No.*: +65 91234567 **3**

I like to be contacted via a foreign number

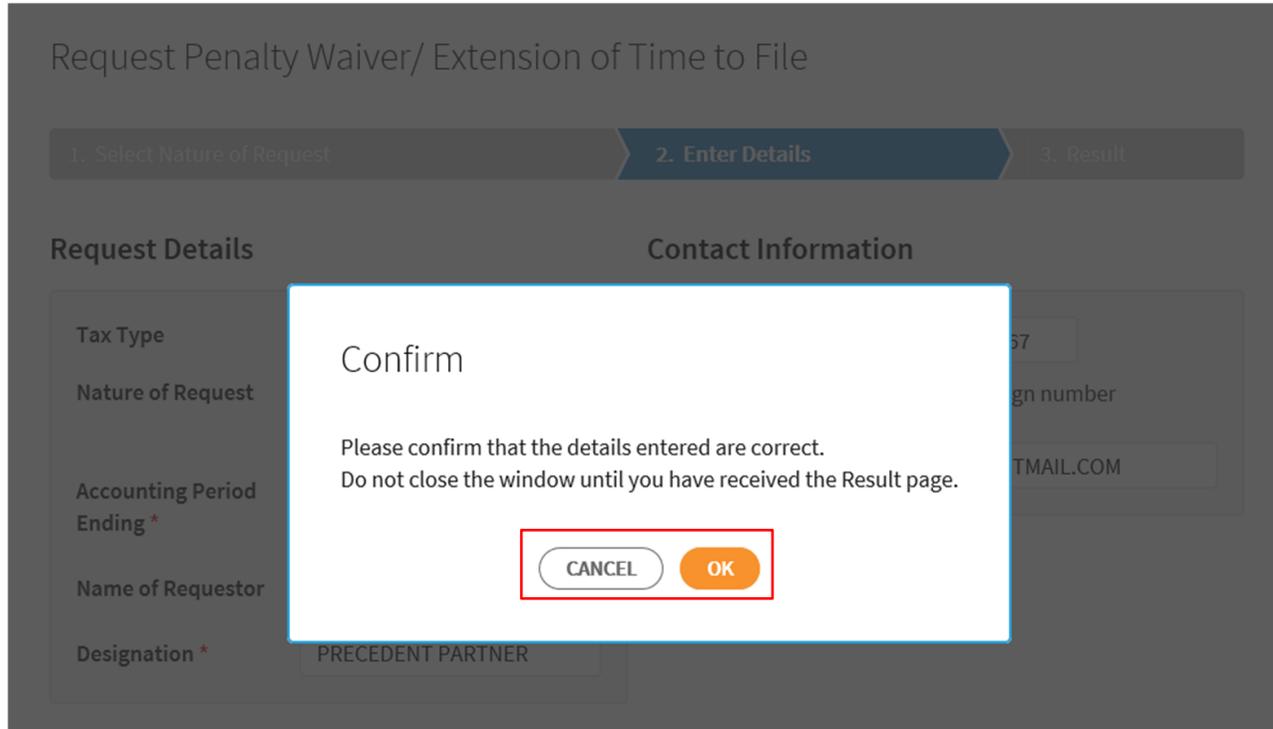
Email Address*: EFGHXYZ@HOTMAIL.COM **4**

BACK
SUBMIT **5**

- | Step No. | Action |
|----------|---|
| 1. | At the "Enter Details" page, click on " Accounting Period Ending " dropdown list and select the Accounting Period Ending to appeal for waiver. |
| 2. | Enter your Designation in " Designation " field. |
| 3. | Enter 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 and foreign contact number. |
| 4. | Enter your email address in " Email Address " field. |
| 5. | Click on " SUBMIT " button. |

Note
Appeal for waiver of Late Payment Penalty is available for 8 back Quarters.



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

Singapore Government
Integrity · Service · Excellence

Feedback | Technical FAQ (PDF, 2.17 MB)

XXX
Tax Ref No. 53000000C

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

Overview | GST | Employers | Partnership | Search

Request Penalty Waiver/ Extension of Time to File

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

Result

1) You agreed to pay your tax on time in future; and
2) You understood that future appeals for waiver of late payment penalties and/or late submission penalties (if you are late again in your tax obligations) will be rejected.

We will review your request and contact you within 3 working days.

Name	XXX	Tax Ref No.	53000000C
Acknowledgement No.	392770	Date/ Time	14 Jun 2019 11:47 PM

Tax Type	GOODS AND SERVICES TAX	Nature of Request	LATE PAYMENT/SUBMISSION PENALTY WAIVER
Accounting Period Ending	MAR 2019	Contact No.	91234567
Name of Requestor	XXX	Designation	TAX AGENT
Email Address	EFGHXYZ@HOTMAIL.COM		

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 > GST".

Contact Information

For enquiries on this user guide, please call 63567012.

Published by
Inland Revenue Authority of Singapore

Published on 21 JUN 2019

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.

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 its position accordingly.

© Inland Revenue Authority of Singapore