



INLAND REVENUE
AUTHORITY
OF SINGAPORE

Common Errors Made by IPCs

Submission of Donation Records



Common Errors Made by IPCs

The table below are the list of common errors made by IPCs.

SN	Common Errors	What You Should Do
Issuance of Tax-Deductible Receipts (TDR)		
1	Did not obtain donor's tax reference number when the donation was received.	Remind your officers who are accepting donations to request for the tax reference number of the actual donor and to highlight to the donor that <u>tax deductions will only be granted when a valid tax reference number is given.</u>
2	Captured incorrect donor's tax reference number (Refer to 2a to 2c for examples).	Remind the donor to verify that the TDR is issued with the correct tax reference number.
2a.	TDR was issued to the trustee company/ representative making the donation on behalf of the company.	Do not assume that the person handing over the donation or the name reflected on the cheque is the donor. Clarify who is the actual donor and request for the correct tax reference number (NRIC/FIN/UEN) for issuance of the TDR.
2b.	TDR was issued to the company making the donation on behalf of individual employees.	If a company is making the donation on behalf of its employees, request for the particulars of the employees so that the TDR can be issued to them. If requested, issue an official receipt (non-TDR) to the company to acknowledge receipt of the donation.
2c.	TDR was issued to the spouse/child making the donation on behalf of the actual donor.	Do not assume that the person handing over the donation or the name reflected on the cheque is the donor. Clarify who is the actual donor and request for the correct tax reference number (NRIC/FIN/UEN) for issuance of the TDR.

Contact Information

For enquiries, please email data_mgmt@iras.gov.sg.

Published by
Inland Revenue Authority of Singapore

Published on 12 Dec 2023

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 15 Jan 2021 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 document.

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.

© Inland Revenue Authority of Singapore