

17 Apr 2020 (updated on 27 Apr 2022)

ELECTRONIC COMMUNICATION BETWEEN IRAS AND TAX AGENTS

Background

1. Over the past two years, as a result of COVID-19, IRAS and tax agents have been implementing telecommuting and hybrid working arrangement.
2. To ensure that taxpayers and the tax agents representing them continue to communicate with IRAS in a timely and secure manner, IRAS has put in place additional arrangements to enable electronic communications between IRAS and tax agents.

IRAS' Guiding Principles for Electronic Communications Remain Unchanged

3. *myTax* Portal is the preferred online electronic platform for corresponding between IRAS and tax agents, as it is authenticated and secure. This ensures that taxpayers' information is kept confidential. Tax agents are strongly encouraged to submit applications/ documents through digital services in *myTax* Portal.
4. Tax agents should request their clients to authorise them using Corppass to handle their clients' tax matters. They would then be able to liaise with IRAS using *myTax* Portal on their clients' behalf.
5. Electronic submission of documents for Corporate Tax purposes can be done in *myTax* Portal via the "[Submit Document](#)"¹ digital service or the email channel *myTax* Mail. Documents submitted through these modes do not need to be password protected as they are done through a secure and authenticated platform.

Additional Arrangement

6. Only where access to digital services or *myTax* Mail is not available, tax agents may submit applications/ documents to IRAS' central mailboxes or via the email templates on the IRAS website. As these are unsecured platforms, please submit your documents through these modes only as a last resort and adhere strictly to the following rules:
 - a. The application forms/ documents containing confidential information must be password-protected. The password to be used shall be provided by IRAS.
 - b. The sign-off in each unsecured email should clearly state the Tax Agent's firm name.
7. There is no need to submit a duplicate hardcopy letter/ application to IRAS if tax agents have submitted them through the digital services, *myTax* Mail or IRAS' central mailboxes.

¹ For submission of financial statements, tax computations, revised tax computations, Declaration Form for S19B Allowances on IPR, R&D Claim Form and Form for Reporting of Related Party Transactions.

Submission of Documents to IRAS

8. The tables below summarise the submission modes to IRAS for matters relating to Corporate Tax, Individual Income Tax, S45 Withholding Tax and Enforcement issues. For submission relating to GST, the pre-COVID-19 arrangements with tax agents will continue to apply.

Corporate Tax Matters

S/N	Category/ Purpose	Mode of Submission to IRAS
1	Applications/ Submission of documents for which digital services are available on <i>myTax</i> Portal. Please refer to the list of Digital Services for Companies/ Tax Agents .	Submit through the relevant digital service. Please <u>only submit documents once</u> ² .
2	Application/ submission of documents where no digital service is available	<p>a. GIRO Application and Tax Reclaim Forms – post the original signed form to IRAS.</p> <p>b. Application for Advance Ruling – email softcopy³ of the signed⁴ application form to CTRuling@iras.gov.sg. Subject heading of the email to include the company's name and Tax Ref No.</p> <p>c. All other applications/ documents – email softcopy of the signed application forms/ documents via myTax Mail in myTax Portal. Please note the following:</p> <ul style="list-style-type: none"> • Select the correct category for the “Nature of Enquiry” field. For instance, select the enquiry nature “Reply to IRAS” for responses to IRAS’ query letters. This will ensure that the email sent is routed to the appropriate IRAS officer for follow up actions without delay. • Ensure that the files / attachments in each email are less than 10MB. For files/ attachments with size exceeding 10MB, please send them in separate mails.

² Do not submit duplicate hardcopy application forms/ documents to IRAS nor make duplicate submission across digital services (e.g., submitting revised tax computation via “Submit Document” digital service and myTax Mail).

³ Any softcopy application form/ document which contains confidential information (e.g. application for advance ruling, document that contains information about the company's income) that is sent via unsecured email platform (i.e. not through *myTax* Mail in *myTax* Portal) must be password-protected. Tax agent firms which were previously assigned with a password by IRAS shall continue using the assigned password to protect the documents.

⁴ Scanned image of signature is acceptable. Do not use digital signatures with embedded codes.

S/N	Category/ Purpose	Mode of Submission to IRAS
3	For companies in exceptional cases where tax agent has no access to <i>myTax</i> Portal	Email softcopy ³ of the signed ⁴ application forms/ documents to ctmail@iras.gov.sg . Please note the following: <ul style="list-style-type: none"> • Include the company's name and Tax Ref No. in the subject heading of the email. • Ensure that the files / attachments in each email are less than 8MB. For files/ attachments with size exceeding 8MB, please send them in separate mails
4	For Trusts, Clubs and Associations	Email softcopy ³ of the signed ⁴ application forms/ documents to: <ul style="list-style-type: none"> • trust@iras.gov.sg – for trust cases • ca@iras.gov.sg – for clubs & associations cases Subject heading of the email to include the taxpayer's name and Tax Ref No.

Individual Income Tax Matters

S/N	Category/ Purpose	Mode of Submission to IRAS
1	Applications/ Submission of documents for which digital services are available on <i>myTax</i> Portal. Please refer to the list of: <ol style="list-style-type: none"> Digital Services for Employees Digital Services for Employers Digital Services for Self-Employed persons Digital Services for Partnerships 	Submit through the relevant digital service. Please <u>only submit documents once</u> ² .
2	Applications/ submission of documents where no digital service is available <ol style="list-style-type: none"> For individuals, i.e. Locals (Singapore citizen or Singapore PR), foreigners/ Not Ordinarily Resident or employees working for foreign employers For businesses, i.e. Self-employed/ Sole-proprietors/ Partners/ Partnerships 	Email softcopy ³ of the signed ⁴ application form/ document via: <ol style="list-style-type: none"> Write to us (Individuals) on IRAS website Write to us - Income Tax for Self-employed and Partnerships on IRAS website Please refer to Annex A for details on how to use Write to us.

S/N	Category/ Purpose	Mode of Submission to IRAS
3	For Compliance cases (e.g. Tax agent providing employees' income information under the Company Voluntary Disclosure Programme)	Tax agents making a voluntary disclosure of errors for their clients may disclose the errors by completing the relevant forms in IRAS website - Voluntary disclosure of errors for reduced penalties

S45 Withholding Tax Matters

S/N	Category/ Purpose	Mode of Submission to IRAS
1	Applications/ Submission of documents for which digital services are available on <i>myTax</i> Portal. Please refer to the list of Digital Services for Withholding Tax .	Submit through the relevant digital service. Please <u>only</u> submit documents <u>once</u> ² .
2	Application/ submission of documents where no digital service is available	Email softcopy ³ of the signed ⁴ application form/ documents to enfs45@iras.gov.sg .

Enforcement Matters

S/N	Enforcement matters relating to	Email Address
1	Corporate tax	enfct@iras.gov.sg
2	GST	enfgst@iras.gov.sg
3	Withholding tax	enfs45@iras.gov.sg
4	Other taxes	enfmisctax@iras.gov.sg

9. The submission modes outlined above will continue to apply until further notification from IRAS.

IRAS' Letters to Tax Agents

10. When IRAS sends query/ response letters to companies/ tax agents, the soft copies of the letters will be available for viewing on *myTax* Portal, where applicable.

Arrangement -up to 25 May 2022

11. For letters that are addressed to approved tax agents⁵ ("ATAs") and that are available for viewing on *myTax* Portal, IRAS will consolidate a list of the new letters issued by tax type and send an email alert for each tax type to the ATA's designated mailbox every Mon, Wed and Fri. This is to alert the ATA that IRAS has sent a letter to them on their clients' tax matters. The ATA can then login to his client's *myTax* Portal or contact his client to

⁵ Approved tax agents refer to those who had been approved in Apr/ May 2020 to adopt the additional arrangements for electronic communication between tax agents and IRAS during COVID-19.

login to view the correspondence electronically and continue to manage the client's tax matters. If the Mon, Wed or Fri falls on a Public Holiday, the email alert will be sent on the next working day.

12. For letters that are addressed to ATAs but are not available for viewing on *myTax* Portal, IRAS will email a password-protected softcopy of the letter to the respective ATA.
13. The arrangements outlined in paragraphs 11 and 12 will be in place until **25 May 2022**.

Arrangement after 25 May 2022

14. Since May 2021, most of IRAS notices have been digitised and companies can subscribe to receive email notifications when their tax notices (including letters) are ready for viewing on *myTax* Portal. Each company can provide up to 4 email addresses for each tax type to receive the email notifications. IRAS encourages ATAs to get their clients to subscribe to the email notifications and to include the ATAs' email addresses as one of the email notification recipients. In this way, tax agents may continue to receive email alerts when IRAS sends letters to them after 25 May 2022. Please refer to the [IRAS website](#) for more information on IRAS Digital Notices.

Updates and Amendments

	Date of Amendment	Amendments Made
1	27 Apr 2022	<p>IRAS has enhanced the communication arrangements with tax agents by making amendments to the followings:</p> <ul style="list-style-type: none"> • Paragraphs 1 to 8 were amended to remove the restriction of applying the communication arrangements only during COVID-19 and to emphasize the use of digital services and <i>myTax</i> Mail in <i>myTax</i> Portal. • Footnote 3 updated to specify that for tax agents who were previously assigned with a password by IRAS for protection of documents submitted via unsecure email platform, they shall continue using the same assigned password. • Paragraph 9 added to clarify that the enhanced communication arrangements will apply until further notification from IRAS. • Paragraphs 10 to 14 amended in respect of the cessation of arrangement for IRAS to alert approved tax agents via email whenever IRAS issues letters to them. <p>Other amendments:</p> <ul style="list-style-type: none"> • Table relating to submission of documents to IRAS in respect of Corporate Tax Matters – updated with additional requirements to take note of when tax agents submit documents via <i>myTax</i> Mail and IRAS' central mailbox. • Table relating to submission of documents to IRAS for Individual Income Tax Matters – updated with revisions to the followings: <ul style="list-style-type: none"> ○ List of digital services available for applications/ submission of documents. ○ Names of and URL links to the email templates on IRAS website for applications/ submission of documents where no digital service is available. ○ Mode of submission for voluntary disclosure of errors. • Annex A updated with revised points to note when using the Write to Us email templates on IRAS website for Individual Income Tax Matters.

Annex A - Using Write to Us on IRAS website for Individual Income Tax matters

a) [Income tax on individuals](#) (e.g. Employees, Contract Staff, Retirees, Odd-job workers)

	Fields in template	Points to note
1	Full name/email address/contact no.	Enter sender's information.
2	Tax Reference Number	Enter Taxpayer's information. If there are more than 1 affected taxpayers <ul style="list-style-type: none"> - prepare separate listings and attach the relevant listing - indicate the information of the first taxpayer on the list in this field.
3	Description of your enquiry	Max 4000 characters. If your enquiry is more than the limit, please indicate 'See attached file' and send your enquiry as an attachment.

b) [Income tax on businesses](#) (e.g. Partnerships, Partners, Sole-Proprietors, Self-Employed, Taxi Drivers, Insurance Agents, Hawkers, Freelancers)

	Fields in template	Points to note
1	Full name/email address/contact no.	Enter sender's information.
2	Tax Reference Type/Tax Reference Number	Enter Taxpayer's information. For individual taxpayer (sole-proprietor, partner or self-employed person), enter NRIC, FIN or ASGD. For partnership business, enter the partnership's UEN, ROB number or ASGD. If there are more than 1 affected individuals / partnerships, attach a list showing the nature of enquiry and indicate the information of the first taxpayer on the list in this field.
3	Description of your enquiry	Max 4000 characters. If your enquiry is more than the limit, please indicate 'See attached file' and send your enquiry as an attachment.