

Frequently Asked Questions on online filing of Section 45 Withholding Tax

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Q1. Who can file for Withholding Tax?

A1. You can authorise the following personnel to file Withholding Tax via our e-Services.

- a. Staff/ Tax agents
- b. The sole proprietor (NRIC holder) of the business

Only a staff or tax agent who has been authorised as an Approver via Corppass, can **submit** S45 filings to IRAS.

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Q2. Is there a limit to the number of the records my organisation can file?

A2. There is no limit to the number of records an organisation can file but do not submit the same record twice as duplicate payment will then be required from you.

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Q3. Are there other payment modes for Withholding Tax besides GIRO?

A3. Yes, you may pay refer to [IRAS Payments website](#) for the other payment modes available for Withholding Tax.

GIRO is, however, the preferred mode of payment.

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Q4. I do not have the full address of the payee, but the field is mandatory. What should I do?

A4. You may indicate the country/region of residence of the payee under the address field if you do not have the payee's full address.

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Q5. I do not have the payee's ID. What should I do?

A5. If you do not have the payee's ID, you may leave the field blank as it is an optional field. Please ensure that the dropdown list for types of identity no. remains at 'Please select' before proceeding further.

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Q6. How to file if the Period of Payment overlaps 2 or more calendar years?

A6. If the period of payment is more than 1 year, please apportion the taxable income and file a separate submission for each calendar year.

Example:

Period of Payment is from 01 Dec 2024 to 31 Jan 2025

Withholding Tax submission (1) -> Indicate the Period of Payment as 01 Dec 2024 to 31 Dec 2024

Withholding Tax submission (2) -> Indicate the Period of Payment as 01 Jan 2025 to 31 Jan 2025

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Q7. Can I save the form without having to submit it to IRAS?

A7. You may select 'Save Draft and Exit' at the bottom of the form to save the information prepared without submission to IRAS.

The saved draft will be available for 60 days from the last saved date. Thereafter, the form will be auto-deleted if it is not submitted to IRAS.

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Q8. How to retrieve the draft that I have just saved?

A8. To retrieve the saved draft, login to mytax.iras.gov.sg > S45 > Retrieve S45 Form (Draft) and enter the search parameters.

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Q9. Who can retrieve/view the saved draft?

A9. Both the Preparer and Approver can retrieve the saved draft for editing.

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Q10. Is 'Submit to Approver' considered a submission to IRAS?

A10. It is a submission to the Approver to approve and not a submission to IRAS.

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Q11. What is the time frame for my approver to approve my submission?

A11. Approver is required to approve the Withholding Tax submission within 60 days from the date the preparer submits for approval. Thereafter, the submission will be auto-deleted if it is not approved by the Approver.

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Q12. How do I know if my submission was successful?

A12. An Acknowledgement page with an acknowledgment number will be generated upon successful submission to IRAS. You may also log in to mytax.iras.gov.sg > S45 > View/Amend S45 Form to confirm and view the status of the record filed.

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Q13. After filing, do I need to save or print the Consolidated Statement/ Acknowledgement Page?

A13. It is important for you to save or print a copy of the Consolidated Statement for retention as only the Acknowledgement Page is available for retrieval in myTax Portal.

To save a copy of the Consolidated Statement, go to 'File' > 'Save'

To print a copy of the Consolidated Statement, go to 'File' > 'Print'. For soft copy, you may print the copy as a PDF document.

To retrieve a copy of the Acknowledgement Page, please login to mytax.iras.gov.sg > Notices/ Letters > S45 > Category: Acknowledgement

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Q14. How do I amend a record which I have submitted?

A14. You may amend the records online once they have been processed.

What you need to do

1. Log in to mytax.iras.gov.sg
2. Select S45 > View/Amend S45 Form
3. Follow instructions shown on the screen to edit the Withholding Tax (WHT) records.

Your new submission will override the previous submission once the amendment to the WHT record has been processed.

Please note that online amendment is only applicable for WHT records submitted within 2 back years from the current date. For information on how to amend WHT records submitted more than 2 back years, please refer to www.iras.gov.sg > Taxes > Withholding Tax > Withholding Tax Filing > Making amendment after filing/ claiming refund.

For tax borne by the Payer, approved refunds of \$15 or more will be processed and refunded via GIRO or PayNow within 30 days.

For tax borne by the non-resident, the refund will be made to them via [Telegraphic Transfer](#). A separate letter requesting for the non-resident's refund details will be issued to the Payer once the WHT amendment has been processed. For further details, please refer to FAQ on [electronic refunds for WHT](#).

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Q15. If I am under GIRO and IRAS have processed an amendment which results in change in tax payable, how soon will I be able to see the updated GIRO Plan details?

A15. The GIRO Plan details will be updated within 3 working days upon notification from IRAS that amendments have been processed.

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Q16. When will I get the Confirmation of Payment letter?

A16. After the withholding tax payment has been received by IRAS, a digital Confirmation of Payment (CP) showing the amount withheld from the non-resident will be available for viewing or downloading in myTax Portal within 5 working days upon successful GIRO deduction or 6 working days upon the receipt of payment for other modes of payment.

No hardcopy CP will be sent.

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Q17. What should I do when I encounter error when filing for Withholding Tax?

A17. Please email us at enfs45@iras.gov.sg with the screenshots of the errors encountered.

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