

Frequently Asked Questions on online e-Filing of Section 45 Withholding Tax

- Q1. [Who can e-File S45 filings?](#)
- Q2. [Is there a limit to the number of records my organisation can e-File?](#)
- Q3. [Are there other payment modes for Withholding Tax besides GIRO?](#)
- Q4. [I do not have the full address of the payee, but the field is mandatory. What should I?](#)
- Q5. [I do not have the Payee's ID. What should I do?](#)
- Q6. [How to file if Period of Payment overlaps 2 or more calendar years?](#)
- Q7. [Can I save the Withholding Tax record without having to submit it to IRAS?](#)
- Q8. [How to retrieve the Withholding Tax draft record that I have just saved?](#)
- Q9. [Who can retrieve/ view the draft record saved?](#)
- Q10. [Is 'Submit to Approver' considered a submission to IRAS?](#)
- Q11. [What is the time frame for my approver to approve my submission?](#)
- Q12. [How do I know if the record has been e-filed successfully?](#)
- Q13. [After e-Filing, do I need to save or print the Consolidated Statement/ Acknowledgement Page?](#)
- Q14. [How do I amend a record which I have submitted?](#)
- Q15. [If I am under GIRO and IRAS have amended the filing with changes to tax payable amount, how soon will I be able to see the updated GIRO Plan details?](#)
- Q16. [When will I get the Confirmation of Payment letter?](#)
- Q17. [What should I do when I encounter error during e-Filing of Withholding Tax?](#)

Q1. Who can e-File S45 filings?

A1. You can authorise the following personnel to prepare S45 filings 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.

[Back to top](#)

Q2. Is there a limit to the number of the records my organisation can e-File?

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

[Back to top](#)

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

A3. Yes, you may pay via Electronic Payment Modes (Internet Banking, DBS PayLah! Mobile App, Phone Banking, ATM, AXS Station, AXS Online Platform, SAM Kiosk, SAM Online Platform, Internet Banking Fund Transfer).

However, GIRO is the preferred mode of payment.

[Back to top](#)

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.

[Back to top](#)

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.

[Back to top](#)

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 2020 to 31 Jan 2021

Withholding Tax submission (1) -> Indicate the Period of Payment as 01 Dec 2020 to 31 Dec 2020

Withholding Tax submission (2) -> Indicate the Period of Payment as 01 Jan 2021 to 31 Jan 2021

[Back to top](#)

Q7. Can I save the Withholding Tax record without having to submit it to IRAS?

A7. You may select 'Save Draft and Exit' option available in the Withholding Tax form to save the information prepared without submission to IRAS.

The draft record 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.

[Back to top](#)

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

A8. To retrieve any Withholding Tax draft record, login to myTax Portal > S45 > Retrieve S45 Form (Draft) and enter the search parameters.

[Back to top](#)

Q9. Who can retrieve/ view the draft record saved?

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

[Back to top](#)

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.

[Back to top](#)

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. Otherwise, the submission will be auto-deleted after 60 days.

[Back to top](#)

Q12. How do I know if the record has been e-filed successfully?

A12. An Acknowledgement Page with an acknowledgment number will be generated upon successful submission to IRAS.

[Back to top](#)

Q13. After e-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 Portal > Notices/ Letters > S45 > Category: Acknowledgement

[Back to top](#)

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

A14. Once the record has been submitted, you cannot amend the record online.

- a. You must pay the withholding tax that you already filed by the due date. If your amendment would result in **additional tax payable**, you should e-file the difference by the due date. Otherwise, penalties will be imposed for late payment.
- b. For all other amendments, please submit the filing amendments online with the supporting documents uploaded:

Singpass authentication required

- (i) [If you are a Business Payer](#)
- (ii) [If you are a Tax Agent/ Individual Payer](#)
- c. **All amendments will only be processed after GIRO deduction (if you are on GIRO for payment of Withholding Tax).**
- d. Refunds, if any, will be credited to your GIRO account (if you are on GIRO for payment of withholding tax) or via an SGD cheque (for non-GIRO payer) for the payment of penalties and tax borne by the Payer. If tax was borne by the payee, refund will be made to the payee via an SGD cheque.

[Back to top](#)

Q15. If I am under GIRO and IRAS have amended the filing with changes to tax payable amount, 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 changes have been effected.

[Back to top](#)

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.

[Back to top](#)

Q17. What should I do when I encounter error during e-Filing of Withholding Tax?

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

[Back to top](#)