

No-Filing Service (NFS) - Frequently Asked Questions (FAQ)

1. Why am I receiving this letter?

Based on our records, you only had auto-included income in the calendar year 2022. You have been selected for the NFS scheme for the Year of Assessment (YA) 2023. Taxpayers in the NFS scheme are not required to file a tax return, unless they wish to make adjustments to their income details or relief claims.

Employment income

Your employer will inform IRAS how much you earn [i.e. your employer is in the Auto-Inclusion Scheme (AIS) for Employment income] and IRAS will pre-fill the amount in your tax return.

Supplementary Retirement Scheme (SRS) withdrawal

Your SRS operator will inform IRAS how much you have withdrawn and IRAS will pre-fill the taxable amount in your tax return.

You will therefore benefit from the NFS scheme and do not have to file a tax return. Please wait for your tax bill [Notice of Assessment (NOA)] from IRAS. We will finalise your assessment based on the income and reliefs information sent directly to IRAS by the relevant organisations and the reliefs you claimed last year, if any. However, your reliefs may be adjusted if you do not meet the eligibility criteria for these reliefs.

2. What if I have additional/non-auto-included sources of income to report, or have changes to personal relief claims?

During the tax filing period (1 Mar 2023 to 18 Apr 2023)

Please log in to mytax.iras.gov.sg using your Singpass, select “Individuals” > “Filing Matters” > “File Income Tax Return” to provide information on the additional income or make changes to your personal reliefs.

After 18 Apr 2023

Please wait for your tax bill and refer to FAQ 3 on how to make changes.

3. When will I receive my tax bill and what should I do after receiving the tax bill?

Most taxpayers will receive the tax bill from end Apr. Upon receiving your tax bill, it is your responsibility to ensure that there is no understatement/omission of income and no excessive deductions or reliefs granted in your tax bill.

You must inform IRAS within 30 days from the date of your tax bill if:

- a) you have other sources of income besides your auto-included income (refer to FAQ 5); and/or
- b) your relief claims are different from that of last year or you wish to claim any tax relief [refer to www.iras.gov.sg > Taxes > Individual Income Tax > Employees > Tax reliefs, rebates and deductions]

You can do so by using the “Object to Assessment” e-Service or email us via myTax Mail service (at mytax.iras.gov.sg) using your Singpass.

Examples:

<p><u>Scenario 1: Other sources of income</u></p> <p>In the year 2022, apart from receiving auto-included employment income, you have also received rental income.</p> <p>If your tax bill does not reflect the additional income, you are required to inform IRAS of your additional source of income within 30 days from the date of the bill.</p>
<p><u>Scenario 2: You have non-auto-included employment income</u></p> <p>In the year 2022, you worked for two companies, Company A and Company B. Company A is in the AIS for employment income, i.e. Company A will send your employment income details directly to IRAS. On the other hand, Company B will not send your employment income details to IRAS as Company B is not in the scheme.</p> <p>If your tax bill does not reflect the employment income from Company B, you are required to inform IRAS of this employment income within 30 days from the date of the tax bill.</p>
<p><u>Scenario 3: Changes in reliefs</u></p> <p>For the year 2021, you claimed Qualifying Child Relief in respect of your child.</p> <p>For the year 2022, your child began working and he/she received income of more than \$4,000 in the year 2022.</p> <p>As you <u>no longer</u> satisfy the conditions for the Qualifying Child Relief, you are not allowed to claim this relief for the YA 2023. If your tax bill includes a claim for the Qualifying Child Relief to which you are not entitled, please log in to the “Object to Assessment” e-Service to remove the pre-filled Qualifying Child Relief within 30 days from the date of the tax bill.</p>

4. What are the consequences of not informing IRAS that my tax bill is not accurate?

A taxpayer selected for the NFS scheme has a legal duty to inform IRAS of any inaccurate information as to his income and/or relief claims in his tax bill within 30 days from the date of the bill. There are penalties for failing to do so.

5. What are the “other non-auto-included sources of income”?

Examples of other non-auto-included sources of income include:

- Employment income from an employer that is not participating in the AIS for employment income, rental income or trade income

6. Can I preview my tax bill (NOA)? Can I request to receive my tax bill early?

a) From 1 Mar to 18 Apr 2023:

Log in to mytax.iras.gov.sg using your Singpass, select “Individuals” > “Filing Matters” > “File Income Tax Return” to view your pre-filled Income, Deductions and Reliefs Statement (IDRS).

If you do not have any changes to make to your IDRS, you may request to receive your tax bill early by following the steps below:

- click on <Preview NOA> button to preview your tax bill;
- click on <Send my tax bill> button

If the <Preview NOA> button is not available, please email us via myTax Mail service.

Benefits of receiving your tax bill early

The deadline for payment of your income tax will not be earlier than the date applicable to other taxpayers who have not requested to receive their tax bill early. The deadline for payment of your income tax will remain as 27 May 2023. If you are paying by GIRO, your instalments starting from May 2023 will be based on your actual income tax liability for the YA 2023.

b) After 18 Apr 2023:

If you wish to receive your tax bill early, please email us via myTax Mail service.

7. After previewing my tax bill, if I wish to report additional/non-auto-included sources of income, change my personal relief claims or claim new reliefs such as spouse and child relief, how do I make the changes?

Log in to mytax.iras.gov.sg to e-File,

(a) Click on "Individuals" > "Filing Matters" and select "File Income Tax Return"

(b) Click on < Edit My Tax Form > button

(c) Go to "Deductions, Reliefs and Parenthood Tax Rebate"

(d) Enter the claim for spouse and child relief.

For identification type of child, select 'Others' if your child does not have a FIN or passport no.

Please ensure you meet all the qualifying conditions before making any claim.

8. How can I check if my employer is in the AIS for employment income and my employment income details have been sent to IRAS?

You can check directly with your employer or view the list of participating organisations at <https://go.gov.sg/AISSearch>. To check if your employment income details have been sent to IRAS, please log in to mytax.iras.gov.sg using your Singpass to view the IDRS.

9. What should I do if there is a discrepancy in my pre-filled employment income?

Please contact your employer directly to clarify. If there are any subsequent amendments, your employer will transmit details of the amendments to IRAS. The amended information will be included in your income tax bill.

10. What should I do if I do not have a Singpass?

Singpass allows you to use one common password to transact with different Government agencies online.

(a) For an individual with a Singapore Government-issued ID such as NRIC or FIN no, register and activate your Singpass 2FA at www.singpass.gov.sg

(b) For other individuals, apply for a Singpass Foreign user Account (SFA) at www.iras.gov.sg/irashome/iras2fa.aspx

11. How do I pay my tax?

Income tax is payable within one month from the date of your tax bill. You can pay your tax via GIRO (Login > Login to myTax Portal > Apply for Payment Plan) and enjoy up to 12 interest-free monthly instalments, or pay in full via PayNow QR at myTax Portal / other electronic payment modes.