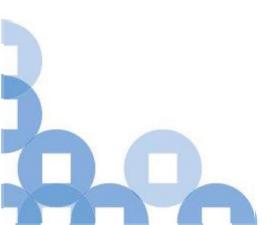


User Guide

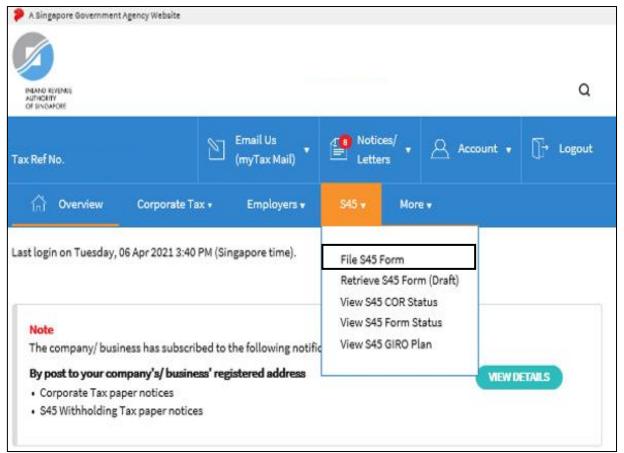
File S45 Form via online e-Filing



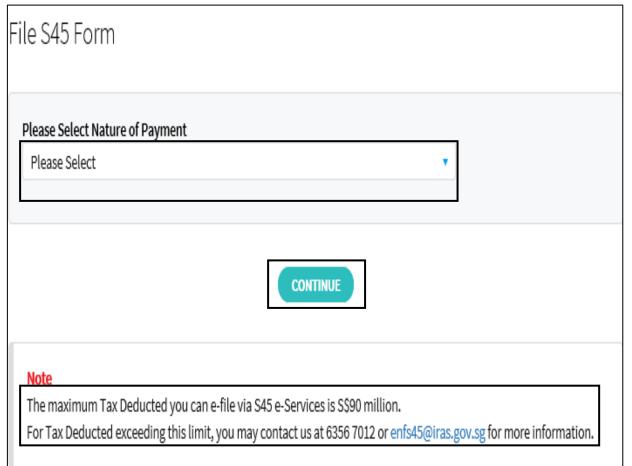
1

Contents

S/N	Description	Page Number
1	Filing New Withholding Tax Form by Preparer	<u>2 - 9</u>
2	Approving and Submitting <u>Single</u> Submission by Approver	<u>10 – 20</u>
3	Approving Multiple Submissions by Approver	<u>21 – 33</u>
4	Submitting Multiple Submissions by Approver	<u>34 – 41</u>
5	Filing and Submitting Single Withholding Tax Submission by Approver	<u>42 – 51</u>
6	Filing and Submitting Multiple Withholding Tax Submissions by Approver	<u>52 - 65</u>
7	Saving and Retrieving of Draft Form	<u>66 - 70</u>

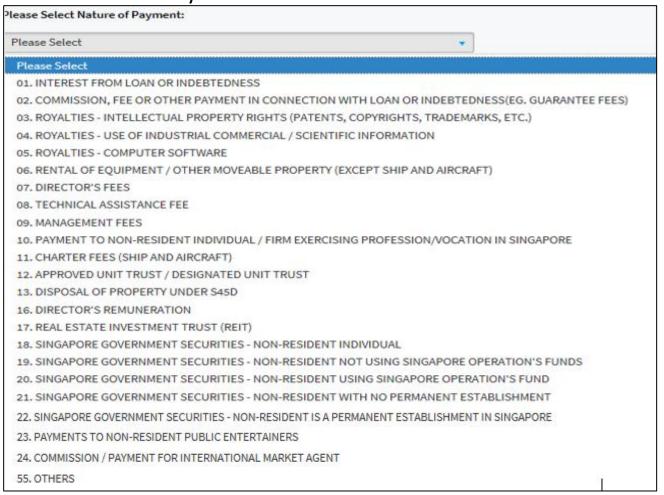


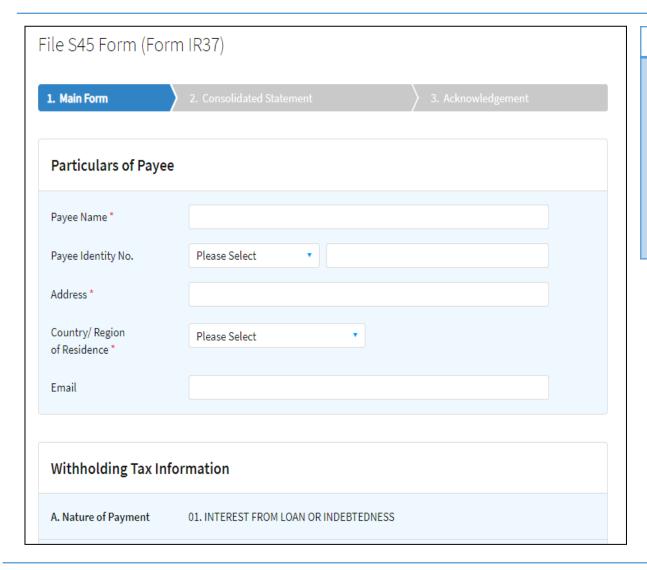
Step	Action/ Note
1	Select S45
2	Select File S45 Form



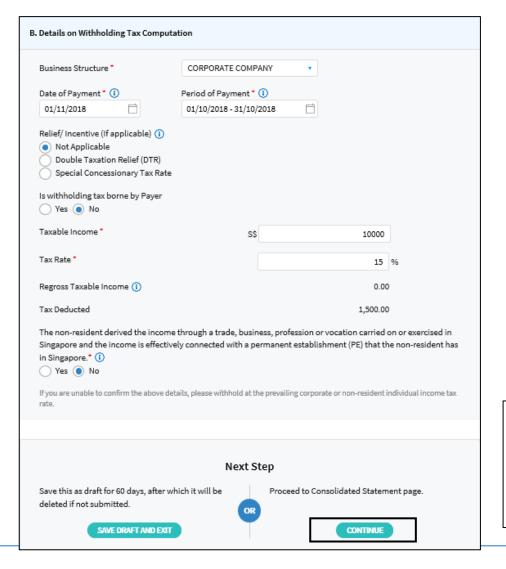
Step	Action/ Note
1	Select the Nature of Payment from the dropdown list
2	Select Continue
	Note: • The message under Note will only be shown if your entity is under GIRO for payment of Withholding Tax.

List of Nature of Payment

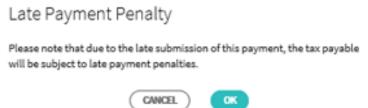




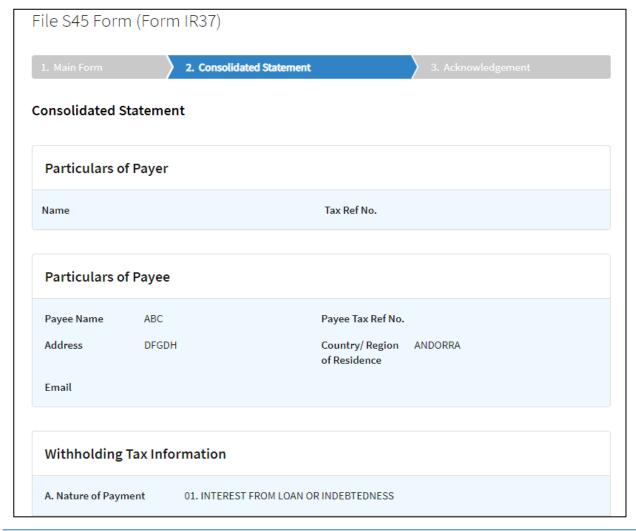
Step	Action/ Note
	 Note: Form Type will be auto created in accordance to Nature of Payment selected. Fill in all the mandatory fields (denoted by *). Enter Payee Identity No. only when payee has a Singapore Tax Reference number, e.g. FIN number.



Step	Action/ Note
1(a)	Select Continue to proceed with filing
1(b)	Select Save Draft and Exit to save incomplete filing as a draft
1(c)	Select Clear All to clear all data entered
	 Note: System will highlight if submission is late. Draft will be deleted in 60 days. Save draft is not considered as a submission of form.

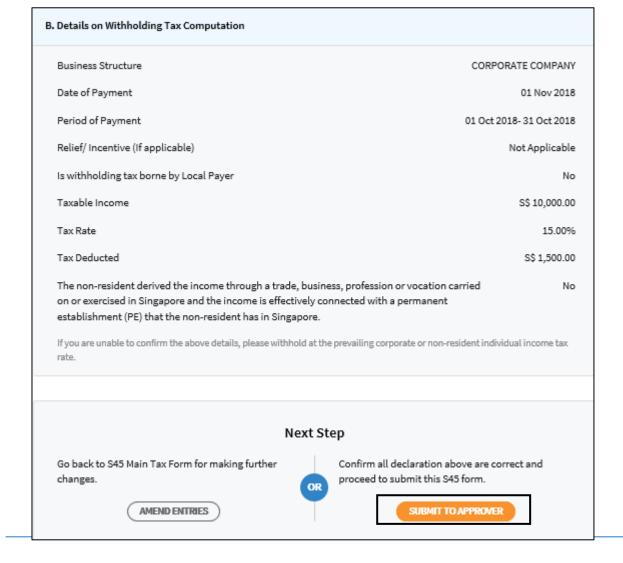


Filing New Withholding Tax Form by Preparer (Consolidated Statement)



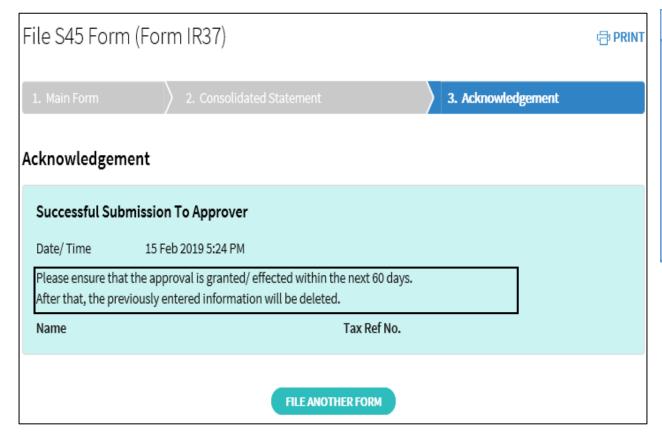
Step	Action/ Note
	Note: • Verify that the information furnished is correct.

Filing New Withholding Tax Form by Preparer (Consolidated Statement)

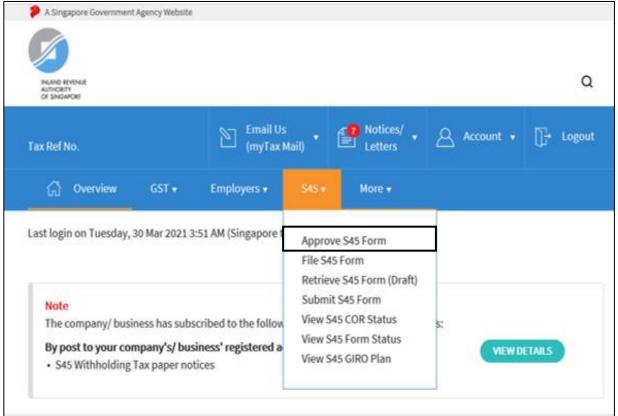


Step	Action/ Note
1	Select Amend Entries to go back to Main Form to make changes (if any) and repeat steps from Slide 5
2	Select Submit to Approver to proceed with submission to approver

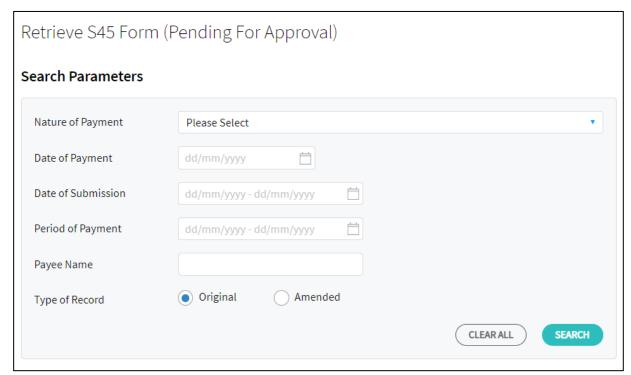
Filing New Withholding Tax Form by Preparer (Acknowledgement Page)



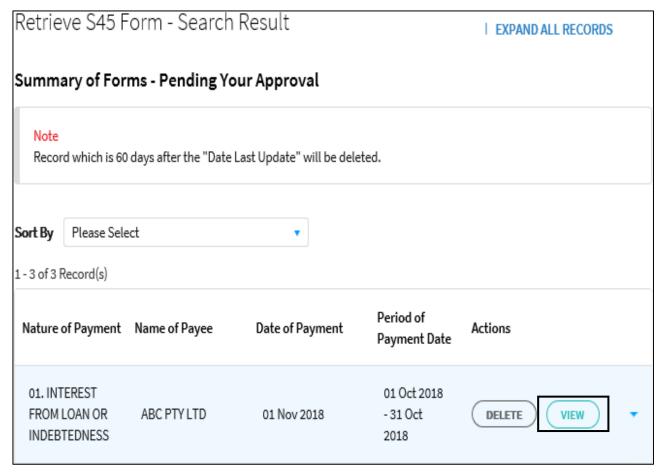
Step	Action/ Note
	 Note: Upon successful submission to approver, you will receive an Acknowledgement Page. Forms submitted to approver will be saved up to 60 days after which it will be deleted. Submission to approver is not considered as a submission to IRAS.

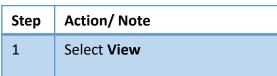


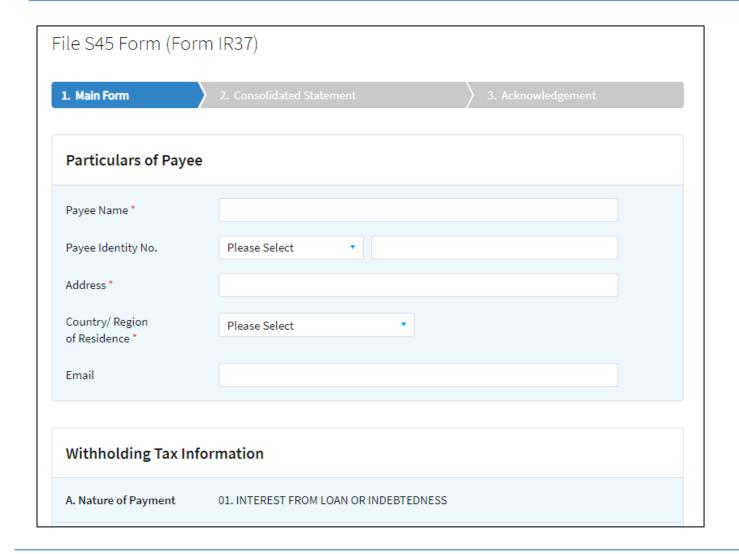
Step	Action/ Note
1	Select S45
2	Select Approve S45 Form

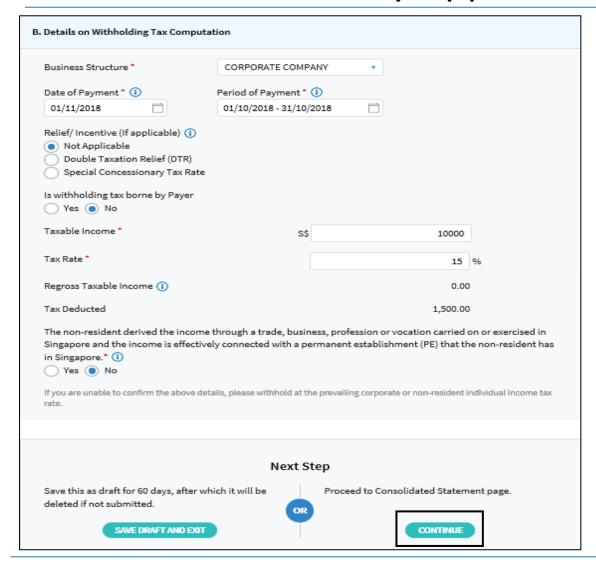


Step	Action/ Note
1	Select Search
2	Fill in search criteria to refine search (optional)



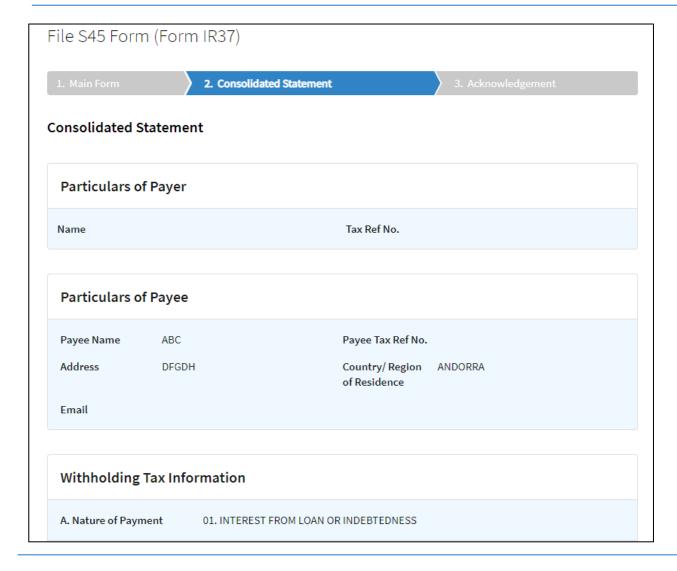




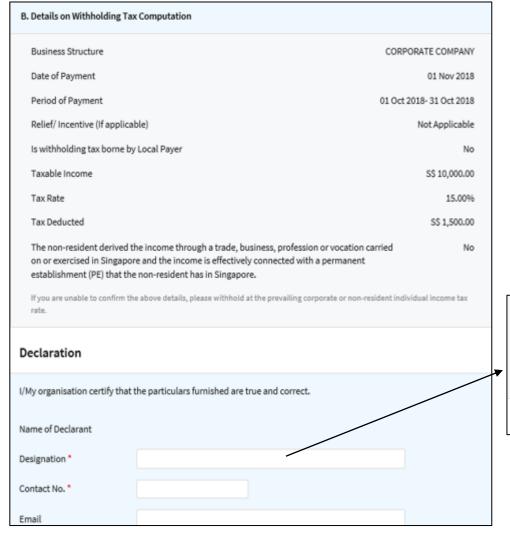


Step	Action/ Note	
1	Verify that the information furnished is correct	
2	Select Continue to proceed with filing	

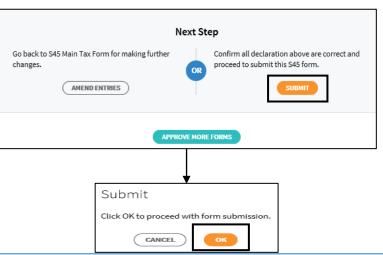
Approving and Submitting <u>Single</u> Submission by Approver (Consolidated Statement)



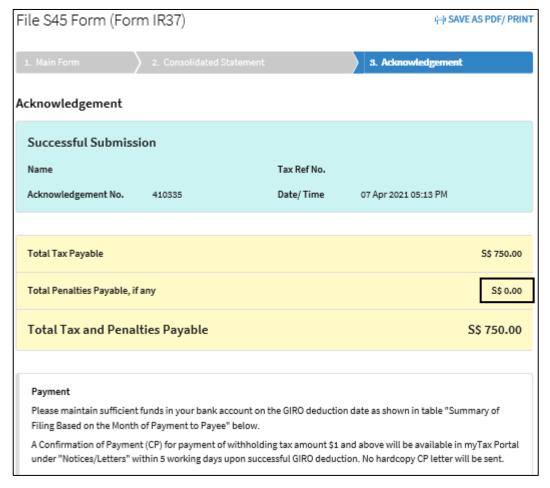
Approving and Submitting <u>Single</u> Submission by Approver (Consolidated Statement)



Step	Action/ Note
1	Select Amend Entries to go back to Main Form to make changes (if any) and repeat steps from slides 13.
2	Otherwise, enter your designation, contact number and email address under Declaration .
3	Select Submit to submit the form to IRAS
4	Select OK to proceed with form submission

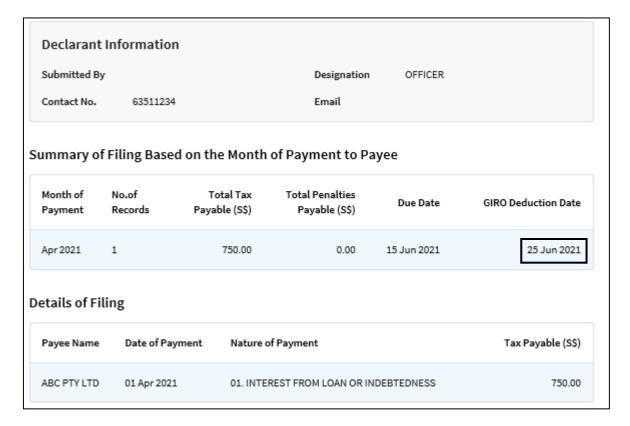


If you are on GIRO for payment of S45 Withholding Tax



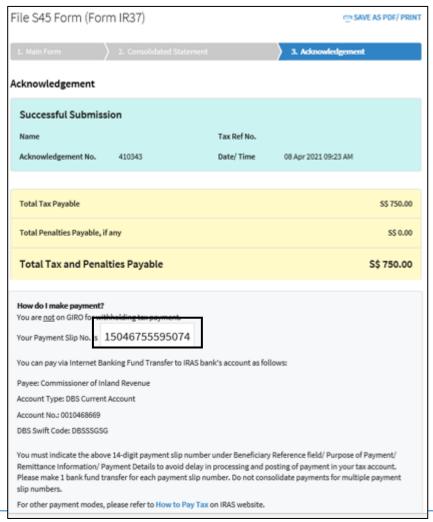
Step	Action/ Note	
	 Penalties will be imposed and deducted with tax amount payable via GIRO if filing is submitted after the due date. For errors discovered after filing, please amend the processed record via S45 > View/Amend S45 Form. For amendments resulting in additional Withholding Tax payable, the additional Withholding Tax will be deducted via GIRO once the amendment has been processed. 	

If you are on GIRO for payment of S45 Withholding Tax



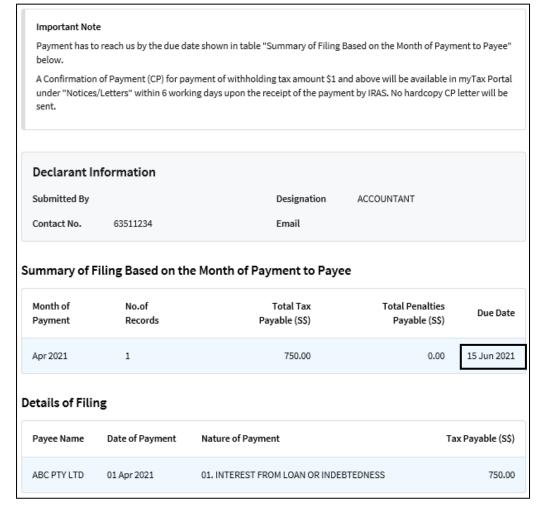
Step	Action/ Note	
	Note: Please ensure there are sufficient funds in your bank account by the GIRO Deduction Date.	

If you are <u>not</u> on GIRO for payment of S45 Withholding Tax

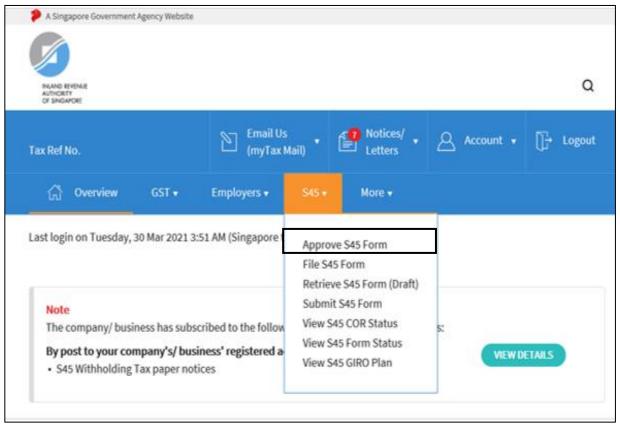


Step	Action/ Note	
	 Note: Please arrange for payment as per instruction. Indicate the Payment Slip number when making payment. For errors discovered after filing, please amend the processed record via S45 > View/Amend S45 Form. For amendments resulting in additional Withholding Tax payable, please pay the additional Withholding Tax immediately and quote the Payment Slip number reflected in the amendment acknowledgement page. 	

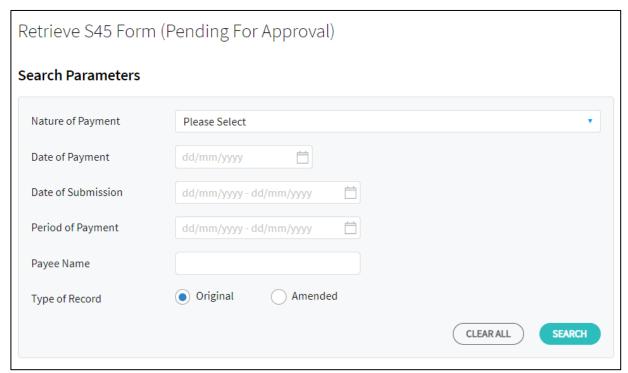
If you are <u>not</u> on GIRO for payment of S45 Withholding Tax



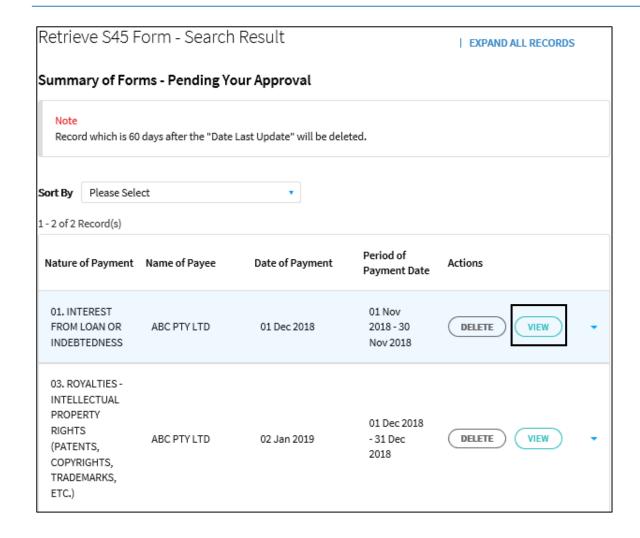
Step	Action/ Note	
	Note: Please ensure your payment reaches IRAS by the due date with the Payment Slip number.	



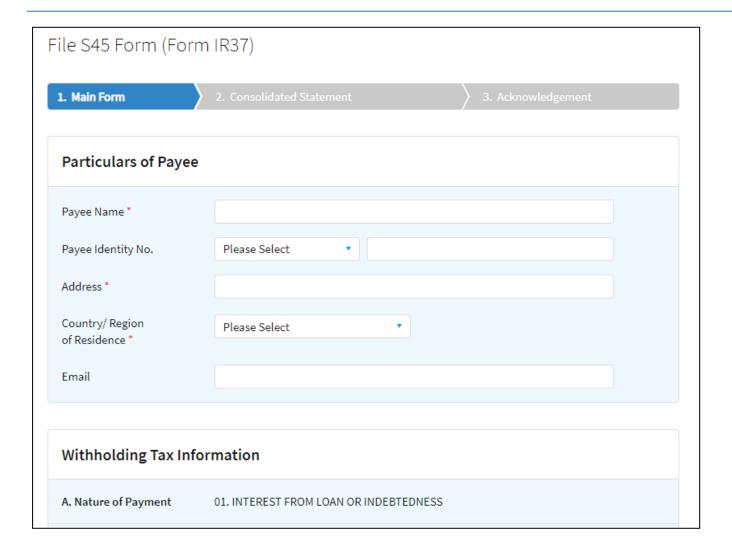
Step	Action/ Note	
1	Select S45	
2	Select Approve S45 Form	

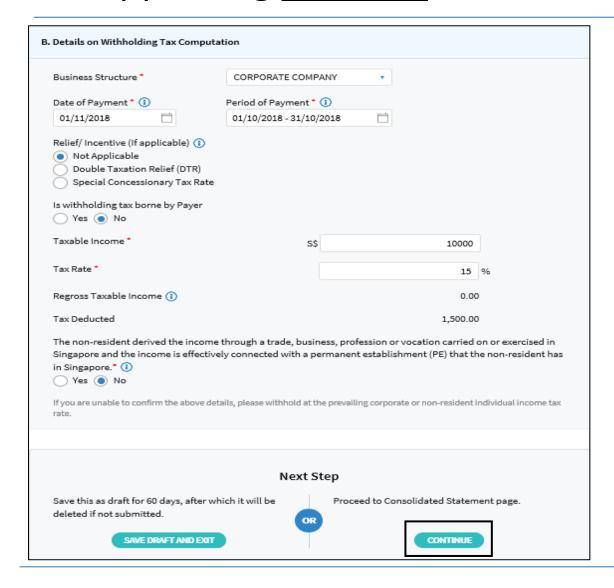


Step	Action/ Note	
1	Select Search	
2	Fill in search criteria to refine search (optional)	



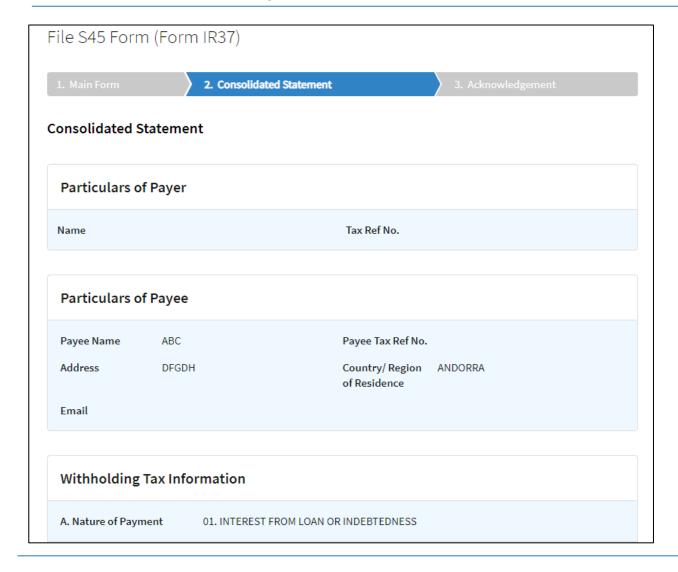
Step	Action/ Note	
1	Select View of the first record to approve	



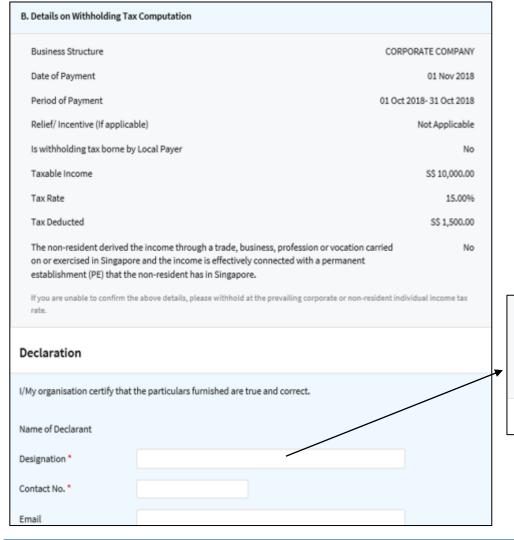


Step	Action/ Note	
1	Verify that the information furnished is correct	
2	Select Continue to proceed with filing	

Approving <u>Multiple</u> Submissions by Approver (Consolidated Statement)

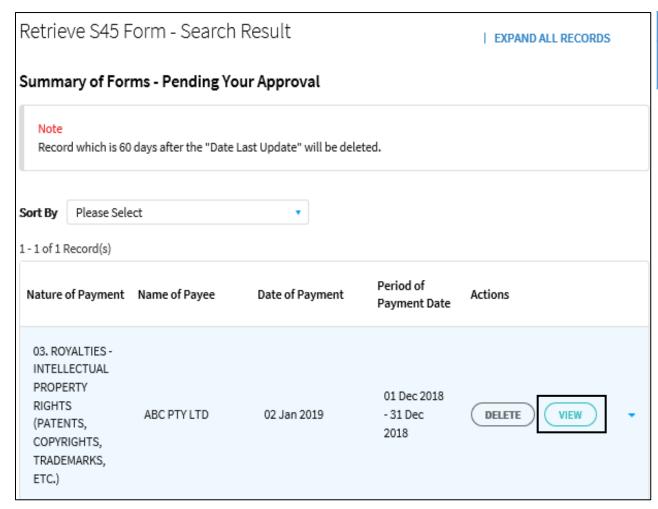


Approving <u>Multiple</u> Submissions by Approver (Consolidated Statement)



Step	Action/ Note	
1	Select Amend Entries to go back to Main Form to make changes (if any) and repeat steps from Slide 24.	
2	Otherwise, enter your designation, contact number and email address under Declaration .	
3	Select Approve More Forms to continue with approval for remaining submission to IRAS	
4	Select OK	

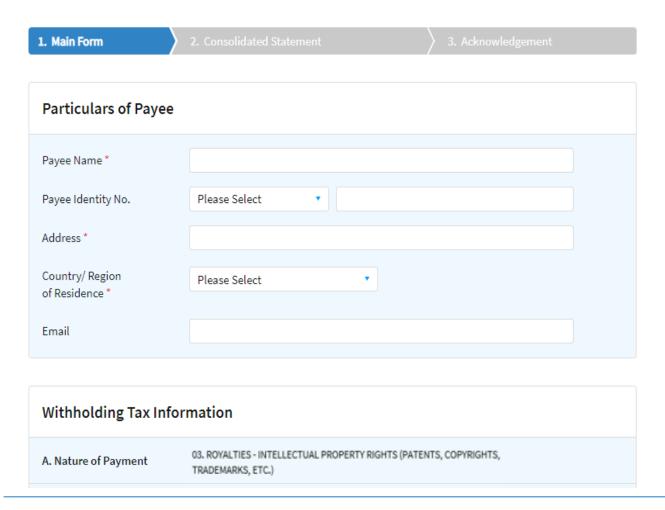




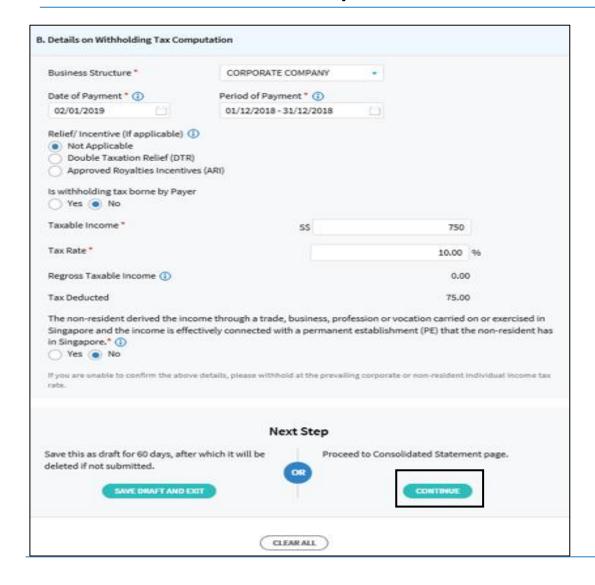
Step	Action/ Note	
1	Select View of the subsequent/last record to approve	

Approving <u>Multiple</u> Submissions by Approver (Next submission)

File S45 Form (Form IR37)



Approving <u>Multiple</u> Submissions by Approver (Next submission)



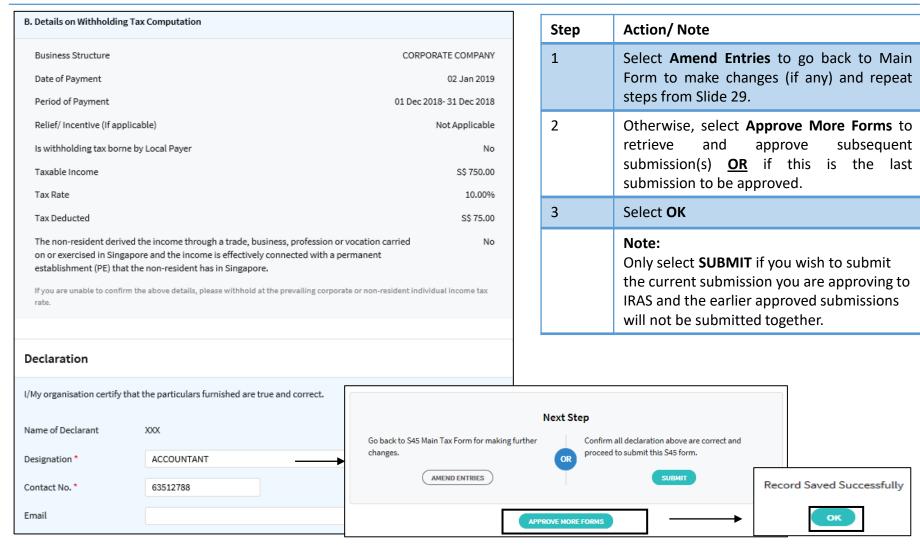
Step	Action/ Note	
1	Verify that the information furnished is correct	
2	Select Continue to proceed with filing	

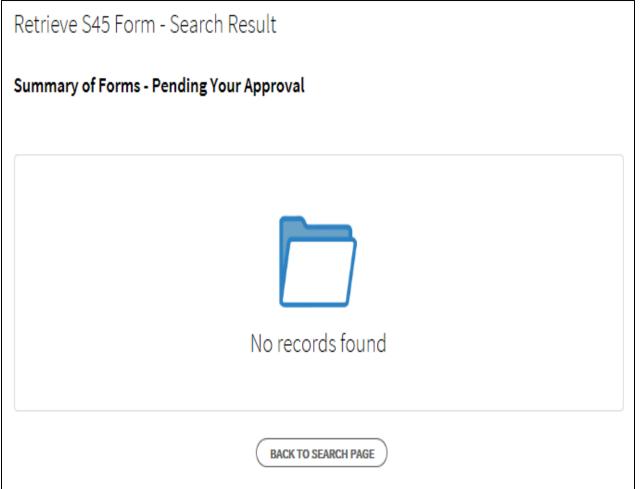
Approving <u>Multiple</u> Submissions by Approver (Next submission - Consolidated Statement)

File S45 Form (Form IR37)

1. Main Form	2. Consolidated Statement	3. Acknowledgement
Consolidated St	atement	
Particulars of	Payer	
Name		Tax Ref No.
Particulars of	Payee	
Payee Name	ABC F	Payee Tax Ref No.
Address		Country/ Region ANDORRA of Residence
Email		
Withholding Tax Information		
A. Nature of Payme	03. ROYALTIES - INTELLECTUAL PROPERT TRADEMARKS, ETC.)	ry rights (patents, copyrights,

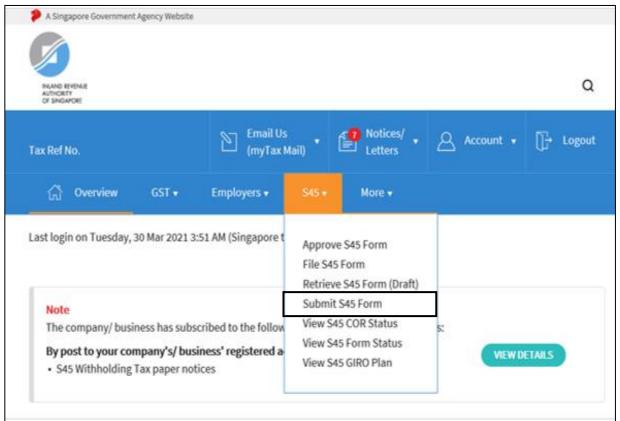
Approving <u>Multiple</u> Submissions by Approver (Consolidated Statement)





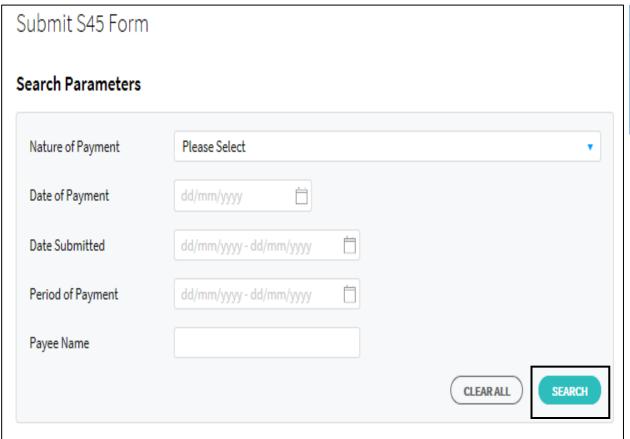
Step	Action/ Note
	Please refer to the next slide on "Submitting <u>Multiple</u> Submissions by Approver" once you have approved all Withholding Tax submissions.

Submitting Multiple Submissions by Approver



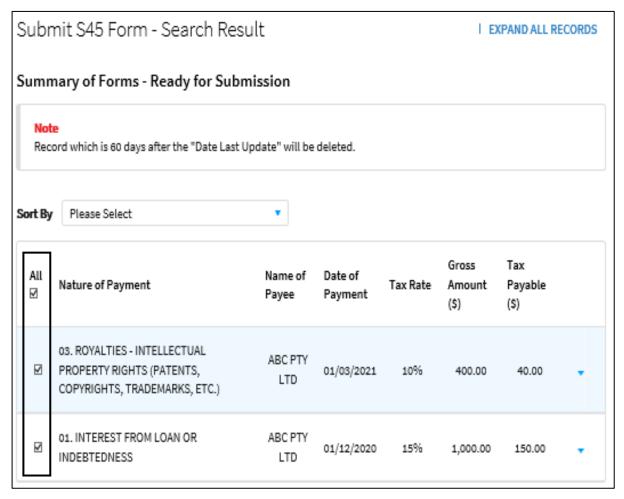
Step	Action/ Note
1	Select S45
2	Select Submit S45 Form

Submitting Multiple Submissions by Approver



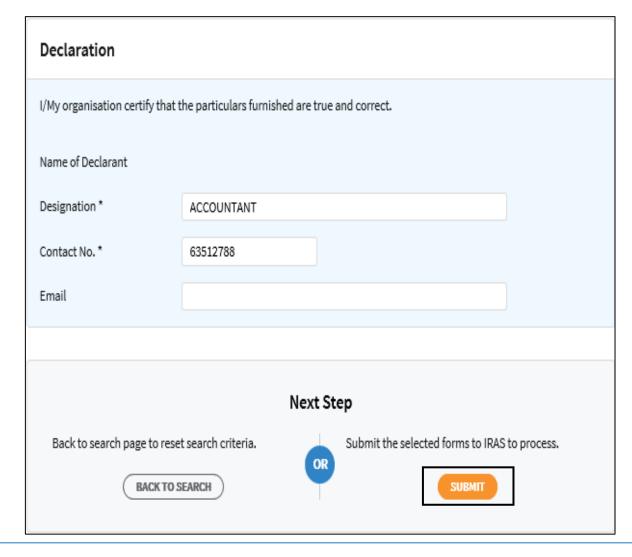
Step	Action/ Note
1	Select Search
2	Fill in search criteria to refine search (optional)

Submitting Multiple Submissions by Approver



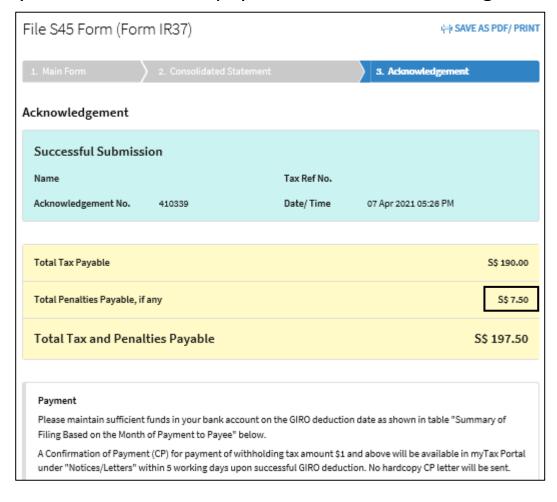
Step	Action/ Note
1	Select record(s) which you are submitting to IRAS or
2	Select All if you are submitting all records available under the search result

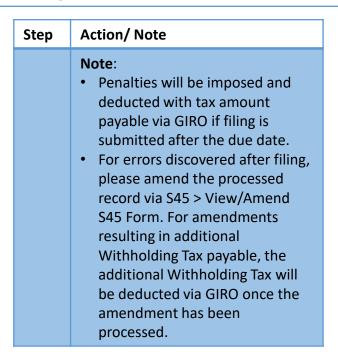
Submitting Multiple Submissions by Approver



Step	Action/ Note
1	Enter the designation, contact number and email of the person filing the submission
2	Select Submit

If you are on GIRO for payment of S45 Withholding Tax



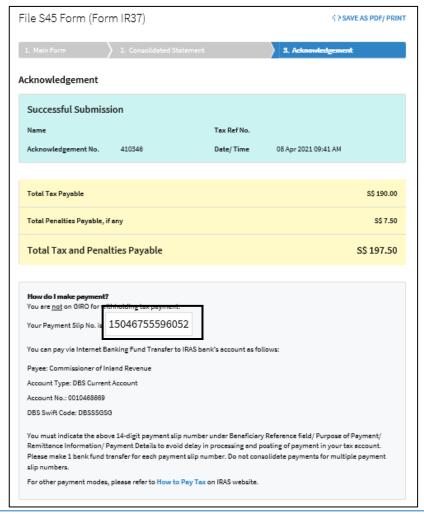


If you are on GIRO for payment of S45 Withholding Tax

Submitted	Ву		Designation	ACCOUNTANT	
Contact No	. 635112	34	Email		
ımmary	of Filing Bas	sed on the Month	of Payment to Pa	yee	
Month of Payment	No.of Records	Total Tax Payable (S\$)	Total Penalties Payable (S\$)	Due Date	GIRO Deduction Dat
Mar 2021	1	40.00	0.00	17 May 2021	25 May 202
Dec 2020	1	150.00	7.50	15 Feb 2021	25 Apr 202
etails of I	Filing				
Payee Name	Date of Payment	Nature of Payment	ŧ		Tax Payabl (S\$
ABC PTY	01 Mar 2021	03. ROYALTIES - INT COPYRIGHTS, TRAD	TELLECTUAL PROPERTY (DEMARKS, ETC.)	RIGHTS (PATENTS,	40.0
LTD					

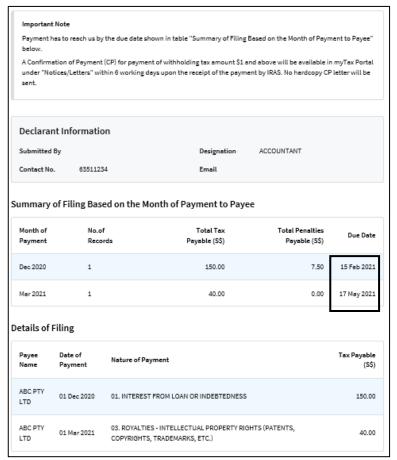
Step	Action/ Note
	 Note: Please ensure there are sufficient funds in your bank account by the GIRO Deduction Date. If the record of any of the approved submissions is not reflected on the Acknowledgement Page, select Submit S45 Form to confirm if the record is still pending submission to IRAS.

If you are not on GIRO for payment of S45 Withholding Tax



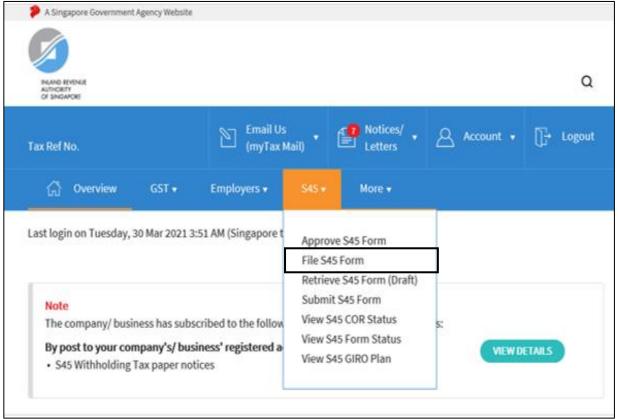
Step	Action/ Note
	 Note: Please arrange for payment as per instruction. Indicate the Payment Slip. number when making payment For errors discovered after filing, please amend the processed record via S45 > View/Amend S45 Form. For amendments that resulting in additional Withholding Tax payable, please pay the additional Withholding Tax immediately and quote the Payment Slip number reflected in the amendment acknowledgement page.

If you are <u>not</u> on GIRO for payment of S45 Withholding Tax



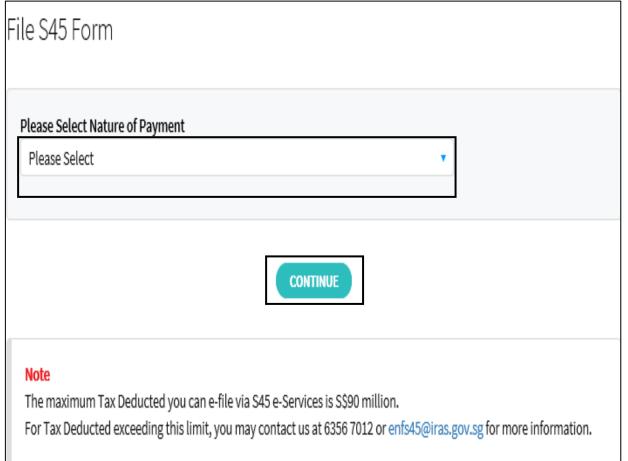
Step	Action/ Note
	Note: If any of the approved Withholding Tax record is not reflected on the Acknowledgement Page, select Submit S45 Form to confirm if the record is still pending submission to IRAS.

Filing and Submitting Single Withholding Tax Submission by Approver



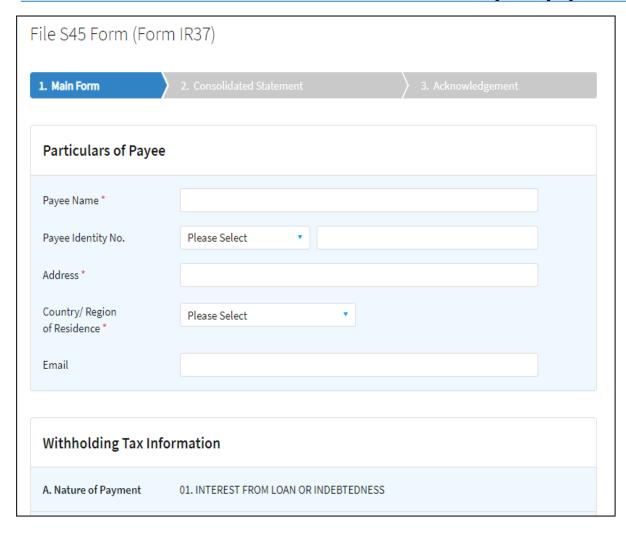
Step	Action/ Note
1	Select S45
2	Select File S45 Form

Filing and Submitting Single Withholding Tax Submission by Approver



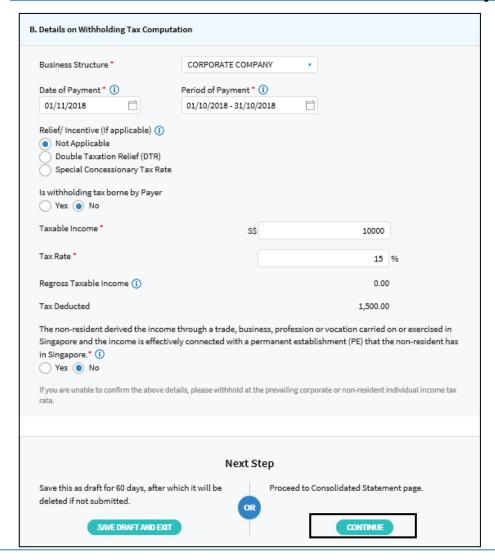
Step	Action/ Note
1	Select the Nature of Payment from the dropdown list
2	Select Continue

Filing and Submitting Single Withholding Tax Submission by Approver



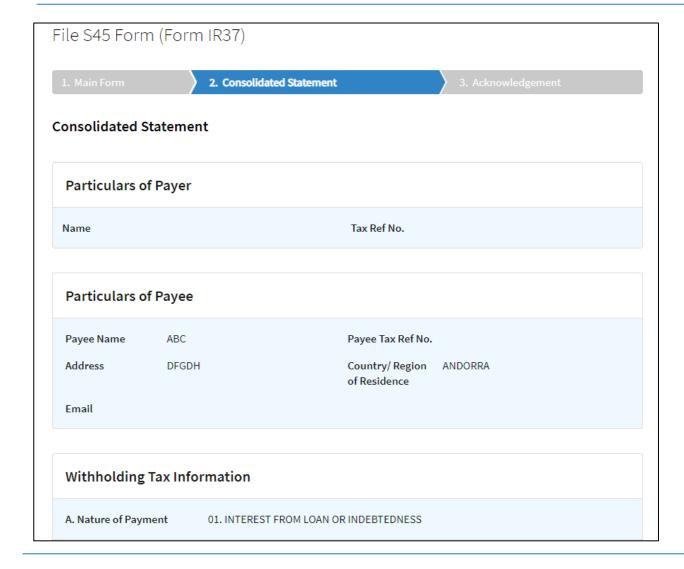
Step	Action/ Note
	 Note: Form Type will be auto created in accordance to Nature of Payment selected. Fill in all the mandatory fields (denoted by *). Enter Payee Identity No. only when payee has a Singapore Tax Reference number, e.g. FIN number.

Filing and Submitting Single Withholding Tax Submission by Approver

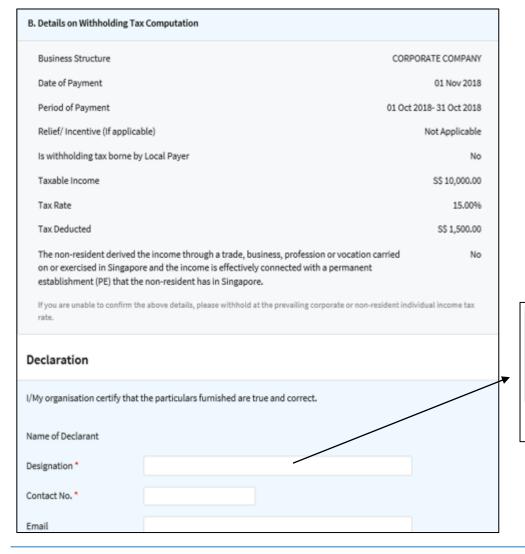


Step	Action/ Note
1 (a)	Select Save Draft and Exit to save incomplete filing as a draft
1 (b)	Select Continue to proceed with e-filing
1 (c)	Select Clear All to clear all data entered
	 Note: System will highlight if submission is late. Draft will be deleted in 60 days. Save draft is not considered as a submission of form.

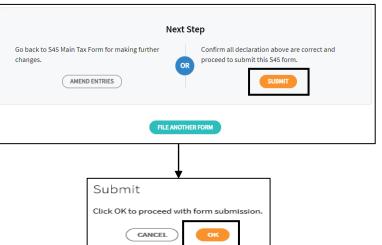
Filing and Submitting Single Withholding Tax Submission by Approver (Consolidated Statement)



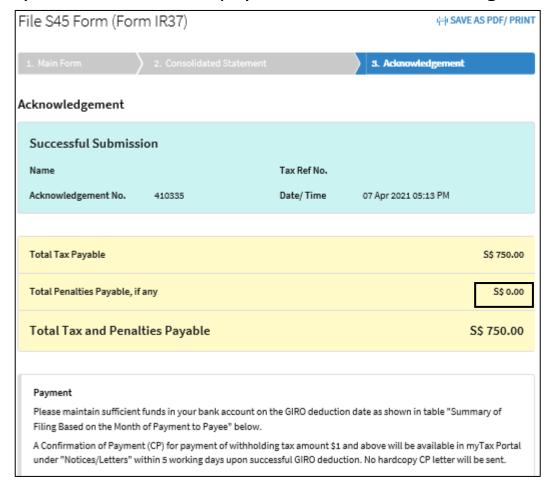
Filing and Submitting Single Withholding Tax Submission by Approver (Consolidated Statement)



Step	Action/ Note
1	Select Amend Entries to go back to Main Form to make changes (if any) and repeat steps from Slide 44.
2	Otherwise, enter your designation, contact number and email address under Declaration .
3	Select Submit to submit the form to IRAS
4	Select OK to proceed with the submission

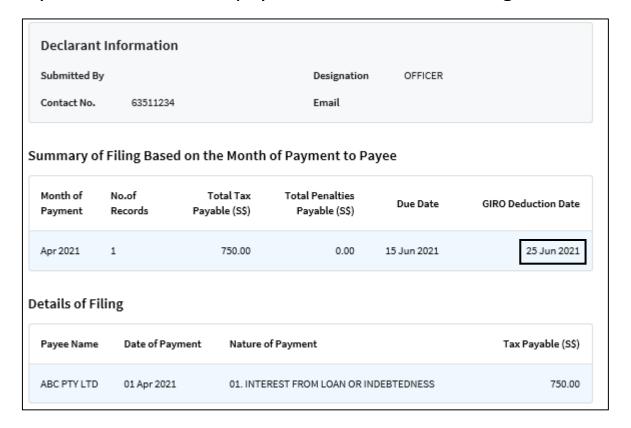


If you are on GIRO for payment of S45 Withholding Tax



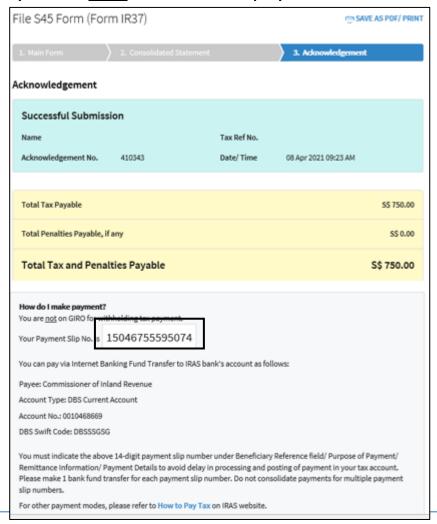
Step	Action/ Note
	 Penalties will be imposed and deducted with tax amount payable via GIRO if filing is submitted after the due date. For errors discovered after filing, please amend the processed record via S45 > View/Amend S45 Form. For amendments resulting in additional Withholding Tax payable, the additional Withholding Tax will be deducted via GIRO once the amendment has been processed.

If you are on GIRO for payment of S45 Withholding Tax



Step	Action/ Note
	Note: Please ensure there are sufficient funds in your bank account by the GIRO Deduction Date.

If you are not on GIRO for payment of S45 Withholding Tax

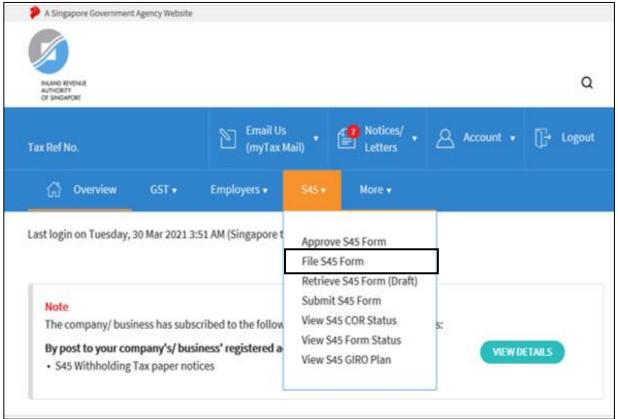


Step	Action/ Note
	 Note: Please arrange for payment as per instruction. Indicate the Payment Slip number when making payment. For errors discovered after filing, please amend the processed record via S45 > View/Amend S45 Form. For amendments resulting in additional Withholding Tax payable, please pay the additional Withholding Tax immediately and quote the Payment Slip number reflected in the amendment acknowledgement page.

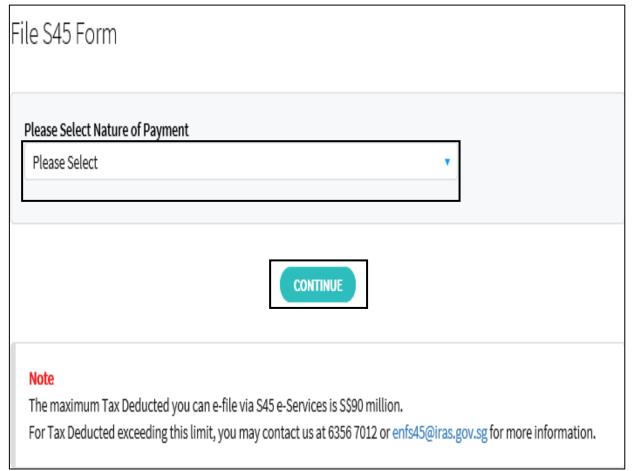
If you are not on GIRO for payment of S45 Withholding Tax

Important Not	_			
Payment has to reach us by the due date shown in table "Summary of Filing Based on the Month of Payment to Payee" below.				
		ayment of withholding tax amount \$1 ar ing days upon the receipt of the payme		-
Declarant Ir	nformation			
Submitted By		Designation	ACCOUNTANT	
		Email		
Contact No.	63511234 Filing Based on th	e Month of Payment to Paye	e	
			e Total Penalties Payable (S\$)	Due Dat
ummary of F	iling Based on th	ne Month of Payment to Paye	Total Penalties	
ummary of F Month of Payment	Filing Based on th No.of Records	ne Month of Payment to Paye Total Tax Payable (S\$)	Total Penalties Payable (S\$)	
ummary of F Month of Payment Apr 2021	Filing Based on th No.of Records	ne Month of Payment to Paye Total Tax Payable (S\$)	Total Penalties Payable (SS) 0.00	Due Dat 15 Jun 202 ax Payable (S\$

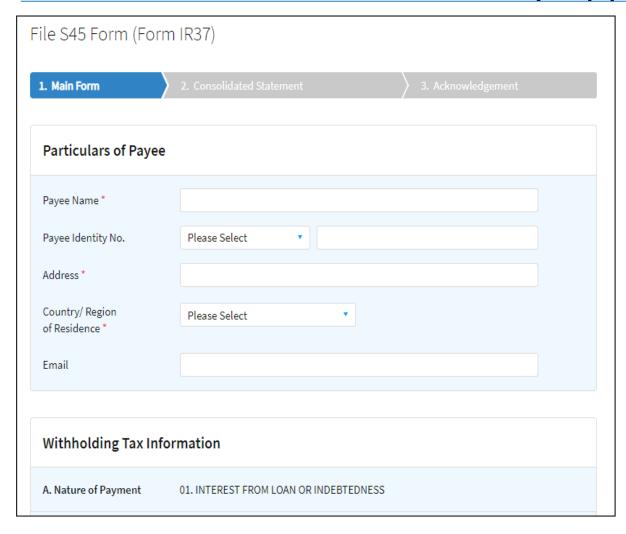
Step	Action/ Note
	Note: Please ensure your payment reaches IRAS by the due date with the Payment Slip number.



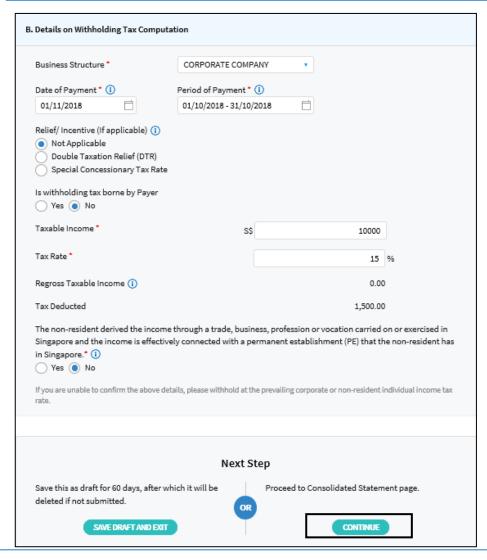
Step	Action/ Note
1	Select S45
2	Select File S45 Form



Step	Action/ Note
1	Select the Nature of Payment from the dropdown list
2	Select Continue

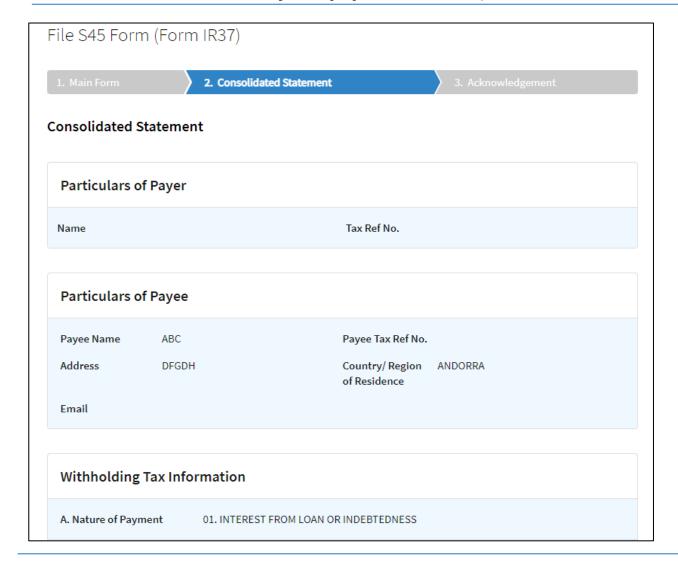


Step	Action/ Note
	 Note: Form Type will be auto created in accordance to Nature of Payment selected. Fill in all the mandatory fields (denoted by *). Enter Payee Identity No. only when payee has a Singapore Tax Reference number, e.g. FIN number.

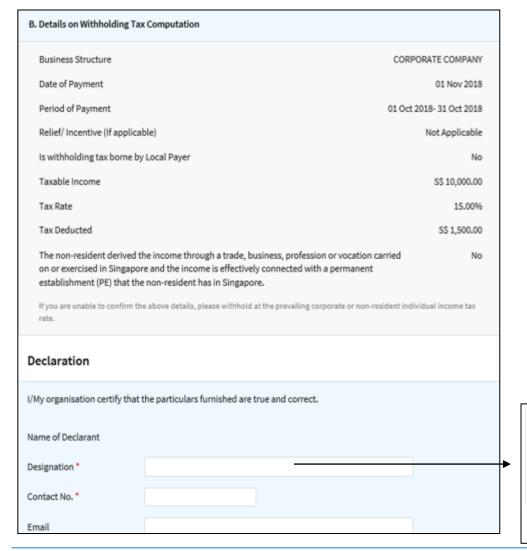


Step	Action/ Note
1 (a)	Select Save Draft and Exit to save incomplete filing as a draft
1 (b)	Select Continue to proceed with e-filing
1 (c)	Select Clear All to clear all data entered
	 Note: System will highlight if submission is late. Draft will be deleted in 60 days. Save draft is not considered as a submission of form.

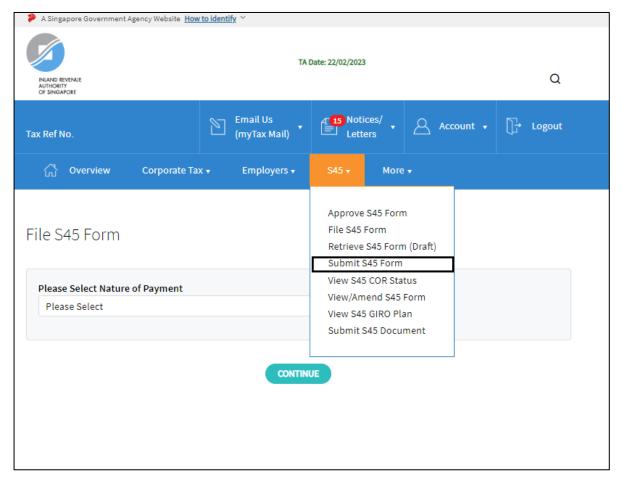
Filing and Submitting Multiple Withholding Tax Submissions by Approver (Consolidated Statement)



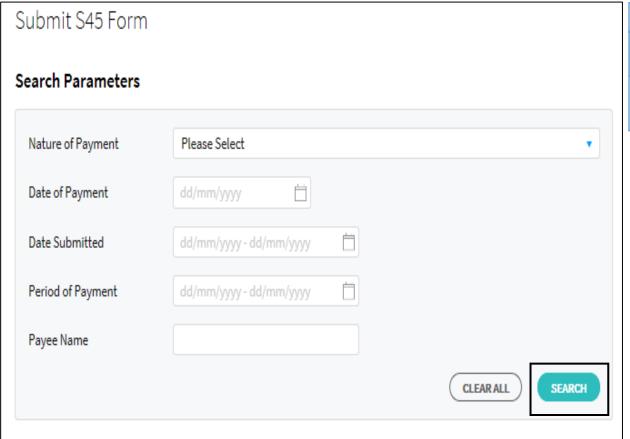
Filing and Submitting Multiple Withholding Tax Submissions by Approver (Consolidated Statement)



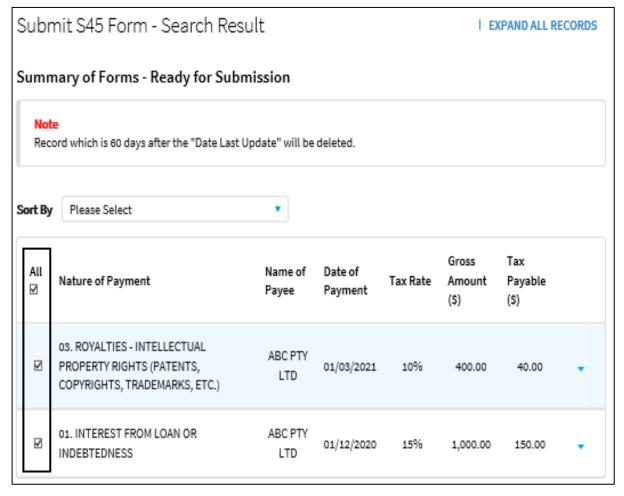
Step	Action/ Note	
1	Select Amend Entries to go back to Main Form to make changes (if any) and repeat steps from Slide 54.	
2	Otherwise, enter your designation, contact number and email under Declaration	
3	Select FILE ANOTHER FORM to file more forms OR if this is the last form to be filed	
4	Select OK	
	Note: Only select SUBMIT if you wish to submit the current form you are filing to IRAS and the earlier filed forms will not be submitted together.	
Next Step Deback to S45 Main Tax Form for making further anges. Confirm all declaration above are correct and proceed to submit this S45 form. SUBMIT		
	FILE ANOTHER FORM	



Step	Action/ Note
1	Select S45
2	Select Submit S45 Form



Step	Action/ Note
1	Select Search
2	Fill in search criteria to refine search (optional)

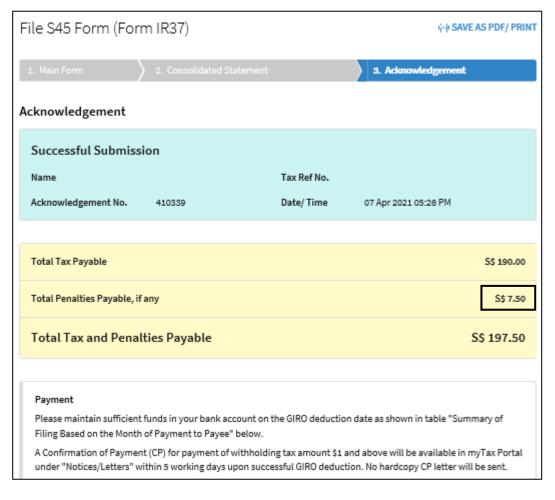


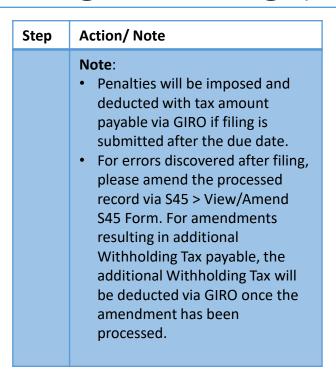
Step	Action/ Note
1	Select record(s) which you are submitting to IRAS
2	Otherwise, select All if you are submitting all records available under the search result

Declaration			
I/My organisation certify that	I/My organisation certify that the particulars furnished are true and correct.		
Name of Declarant			
Designation *	ACCOUNTANT		
Contact No. *	63512788		
Email			
	Next Step		
Back to search page to reset search criteria. Submit the selected forms to IRAS to process. SUBMIT			

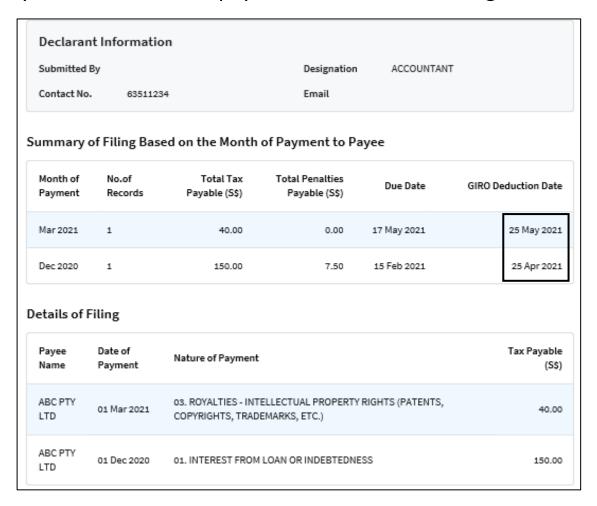
Step	Action/ Note
1	Enter your designation, contact number and email of the approver under Declaration
2	Select Submit

If you are on GIRO for payment of S45 Withholding Tax



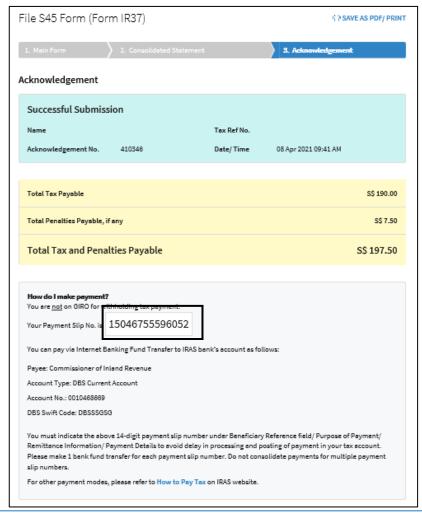


If you are on GIRO for payment of S45 Withholding Tax



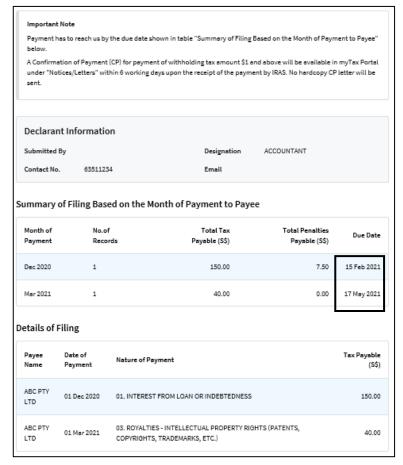
Step	Action/ Note
	 Note: Please ensure there are sufficient funds in your bank account by the GIRO Deduction Date. If the record of any of the completed form is not reflected on the Acknowledgement Page, select Submit S45 Form to confirm if the record is still pending submission to IRAS.

If you are <u>not</u> on GIRO for payment of S45 Withholding Tax

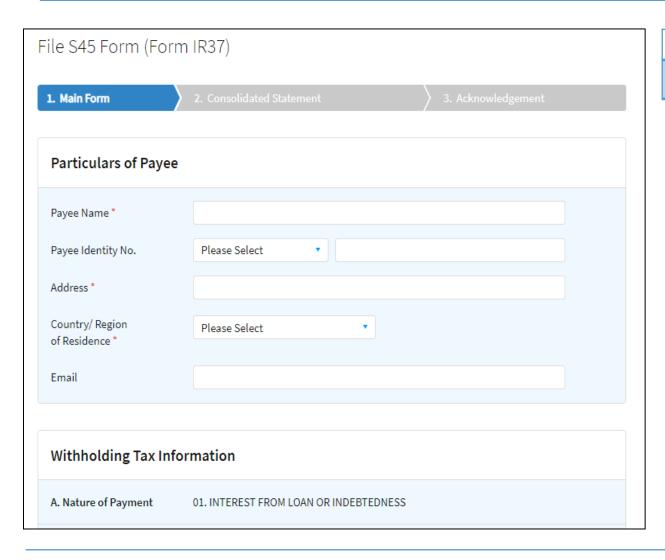


Cton Act	ion / Noto
Step Act	ion/ Note
• • • • • • • • • •	Please arrange for payment as per instruction. Indicate the Payment Slip. Inumber when making payment for errors discovered after filing, you may amend the processed record via S45 > View/Amend S45 Form. For amendments resulting in additional Withholding Tax payable, please pay the additional Withholding Tax immediately and quote the Payment Slip number reflected in the amendment acknowledgement page.

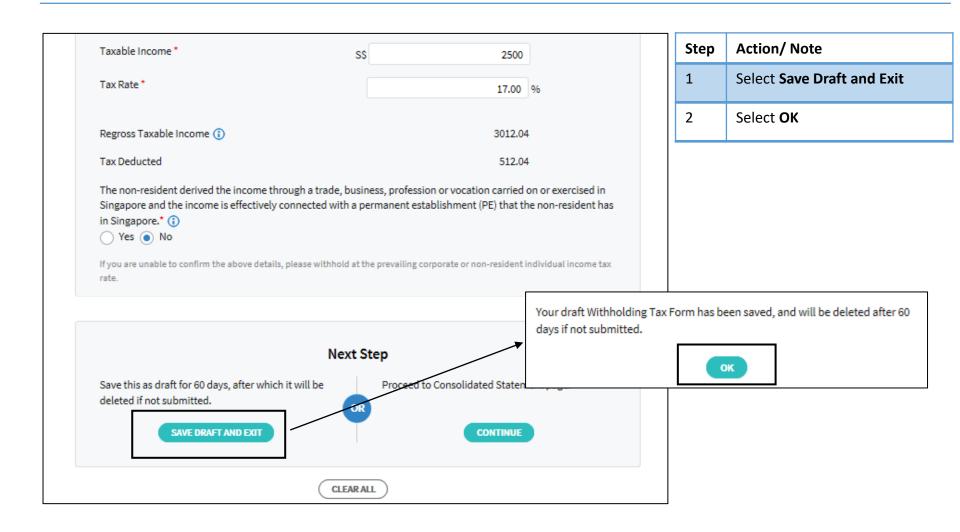
If you are not on GIRO for payment of S45 Withholding Tax

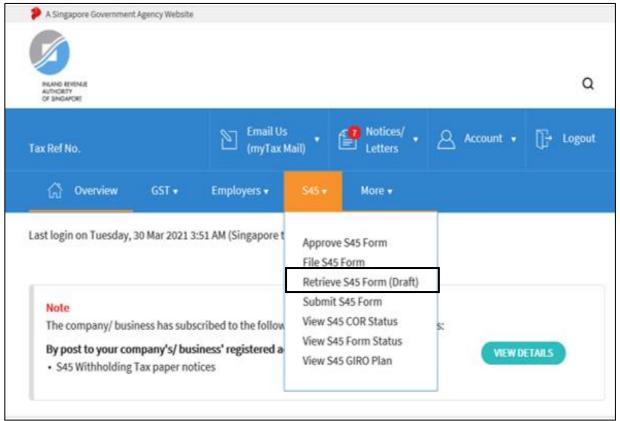


Step	Action/ Note
	Note: If the record of any of the prepared form is not reflected on the Acknowledgement Page, select Submit S45 Form to confirm if the record is still pending submission to IRAS.

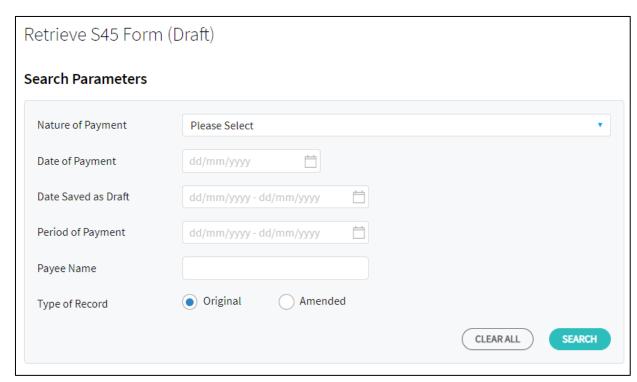


Step	Action/ Note
1	Enter data into relevant fields

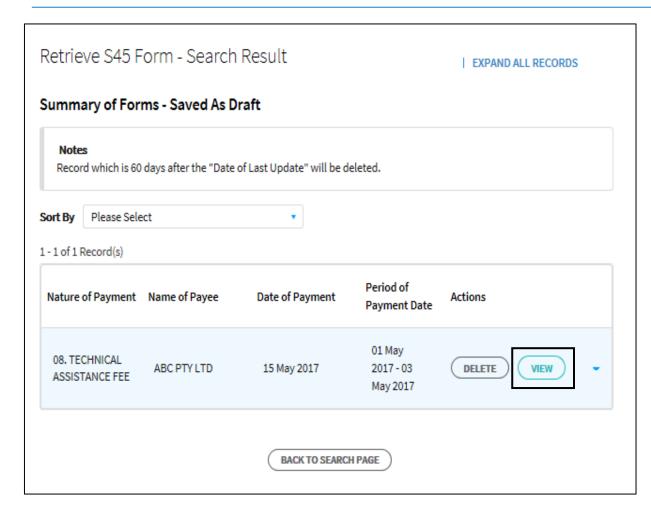




Step	Action/ Note
1	Select S45
2	Select Retrieve S45 Form (Draft)



Step	Action/ Note
1	Select Search
2	Fill in search criteria to refine search (Optional)



Step	Action/ Note
1	Select View
2	Continue with e-filing as per slide 5 onwards.
	Note: Counter will reset to another 60 days if you select Save Draft and Exit after retrieval of the draft record(s).

Contact information

For enquiries on this user guide, please call (65) 63567012 (Withholding Tax) or email myTax mail

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