

User Guide File S45 Form via online e-Filing



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A Singapore Government Agency Website				
	Step	Action/ Note		
				Select S45
IPLANO REVENUE AUTRONITY OF SINOAPORE	AUTHORITY			Select File S45 Form
Tax Ref No. Email Us (myTax Mail)	Potices/ • Acco	ount 🔹 📑 Logout		
	S45 ¥ More ¥			
Last login on Tuesday, 06 Apr 2021 3:40 PM (Singapore time).	File S45 Form Retrieve S45 Form (Draft)			
Note The company/ business has subscribed to the following notific	View S45 COR Status View S45 Form Status View S45 GIRO Plan			
By post to your company's/ business' registered address • Corporate Tax paper notices • S45 Withholding Tax paper notices		VIEW DETAILS		

File S45 Form	Step	Action/ Note
	1	Select the Nature of Payment from the dropdown list
Please Select Nature of Payment	2	Select Continue
Please Select		 Note: The message under Note will only be shown if your entity is under GIRO for payment of Withholding Tax.
CONTINUE		
Note The maximum Tax Deducted you can e-file via S45 e-Services is S\$90 million. For Tax Deducted exceeding this limit, you may contact us at 6356 7012 or enfs45@iras.gov.sg for more information.		

List of Nature of Payment

Please Select	*
Please Select	
01. INTEREST FROM LOAN OR INDEBTEDNESS	
02. COMMISSION, FEE OR OTHER PAYMENT IN CONNECTION WITH LO	AN OR INDEBTEDNESS(EG. GUARANTEE FEES)
03. ROYALTIES - INTELLECTUAL PROPERTY RIGHTS (PATENTS, COPYR	RIGHTS, TRADEMARKS, ETC.)
04. ROYALTIES - USE OF INDUSTRIAL COMMERCIAL / SCIENTIFIC INFO	RMATION
05. ROYALTIES - COMPUTER SOFTWARE	
06. RENTAL OF EQUIPMENT / OTHER MOVEABLE PROPERTY (EXCEPT	SHIP AND AIRCRAFT)
07. DIRECTOR'S FEES	
08. TECHNICAL ASSISTANCE FEE	
09. MANAGEMENT FEES	
10. PAYMENT TO NON-RESIDENT INDIVIDUAL / FIRM EXERCISING PRO	FESSION/VOCATION IN SINGAPORE
11. CHARTER FEES (SHIP AND AIRCRAFT)	
12. APPROVED UNIT TRUST / DESIGNATED UNIT TRUST	
13. DISPOSAL OF PROPERTY UNDER \$45D	
16. DIRECTOR'S REMUNERATION	
17. REAL ESTATE INVESTMENT TRUST (REIT)	
18. SINGAPORE GOVERNMENT SECURITIES - NON-RESIDENT INDIVIDU	JAL
19. SINGAPORE GOVERNMENT SECURITIES - NON-RESIDENT NOT US	ING SINGAPORE OPERATION'S FUNDS
20. SINGAPORE GOVERNMENT SECURITIES - NON-RESIDENT USING S	INGAPORE OPERATION'S FUND
21. SINGAPORE GOVERNMENT SECURITIES - NON-RESIDENT WITH NO	PERMANENT ESTABLISHMENT
22. SINGAPORE GOVERNMENT SECURITIES - NON-RESIDENT IS A PERMANEN	NT ESTABLISHMENT IN SINGAPORE
23. PAYMENTS TO NON-RESIDENT PUBLIC ENTERTAINERS	
24. COMMISSION / PAYMENT FOR INTERNATIONAL MARKET AGENT	
55. OTHERS	9

File S45 Form (Form IR37)		Step	Action/ Note
1. Main Form 2. Consoli Particulars of Payee	idated Statement 3. Acknowledgement		 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.
Payee Name *			only when payee has a Singapore Tax Reference number, e.g. FIN number.
Address * Country/ Region of Residence * Please St			
Email			
Withholding Tax Information			
A. Nature of Payment 01. INTERE	EST FROM LOAN OR INDEBTEDNESS		

will be subject to late payment penalties.

CANCEL

B. Details on Withholding Tax Computation						
Business Structure *	Business Structure * CORPORATE COMPANY *					
Date of Payment * ① 01/11/2018	Period of Payment * 01/10/2018 - 31/10/					
Relief/ Incentive (If applicable) () Not Applicable Double Taxation Relief (DTR) Special Concessionary Tax Rate Is withholding tax borne by Payer Yes () No	01/19/2020-52/20					
Taxable Income *	S\$		10000			
Tax Rate *			15	96		
Regross Taxable Income 🕕			0.00	1		
Tax Deducted			1,500.00			
The non-resident derived the income Singapore and the income is effective in Singapore.* () Yes () No If you are unable to confirm the above definate.	ely connected with a pe	rmanent establis	hment (PE) that th	e non-resident has		
Next Step						
Save this as draft for 60 days, after wi deleted if not submitted.	nich it will be	Proceed to Co	nsolidated Statem	ent page.		

	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.
Late Payment Pe	nalty	
Please note that due to the	late subm	sission of this payment, the tax payable

OK

Filing New Withholding Tax Form by Preparer (Consolidated Statement)

File S45 Form (Form IR37)	Step	Action/ Note
1. Main Form 2. Consolidated Statement 3. Acknowledgement Consolidated Statement		Note:Verify that the information furnished is correct.
Particulars of Payer		
Name Tax Ref No.		
Particulars of Payee		
Payee Name ABC Payee Tax Ref No. Address DFGDH Country/ Region ANDORRA of Residence Email		
Withholding Tax Information		
A. Nature of Payment 01. INTEREST FROM LOAN OR INDEBTEDNESS		

Filing New Withholding Tax Form by Preparer (Consolidated Statement)

B. Details on Withholding Tax Computation					
Business Structure	CORPORATE COMPANY				
Date of Payment	01 Nov 2018				
Period of Payment	01 Oct 2018- 31 Oct 2018				
Relief/ Incentive (If applicable)	Not Applicable				
Is withholding tax borne by Local Payer	No				
Taxable Income	S\$ 10,000.00				
Tax Rate	15.00%				
Tax Deducted S\$ 1,500.00					
The non-resident derived the income through a trade, business, profession or vocation carried No on or exercised in Singapore and the income is effectively connected with a permanent establishment (PE) that the non-resident has in Singapore.					
If you are unable to confirm the above details, please withhold at the prevailing corporate rate.	or non-resident individual income tax				
Next Step					
changes.	ration above are correct and t this S45 form. JBMIT TO APPROVER				

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)

File S45 Form (Form IR37)		🗇 PRINT	Step	Action/ Note	
×	, solidated Statement over	3. Acknowledgement			 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.
-	nted/ effected within the next 60 days.				
	FILE ANOTHER FORM				

A Singapore Government Agency Website				Step	Action/ Note
				1	Select S45
AUTHORITY OF SINGAPORE			2	Select Approve S45 Form	
Tax Ref No. Email Us (myTax N	tail) • Protices/ •	Account •	[]→ Logout		
GST ← Employers ←	S45 + More +				
Last login on Tuesday, 30 Mar 2021 3:51 AM (Singapore 1	Approve S45 Form File S45 Form Retrieve S45 Form (Draft)				
Note The company/ business has subscribed to the follow By post to your company's/ business' registered a • S45 Withholding Tax paper notices	Submit S45 Form View S45 COR Status View S45 Form Status View S45 GIRO Plan	S:	TAILS		
		_			

Retrieve S45 Form	(Pending For Approval)		Step	Action/ Note
Search Parameters			1	Select Search
Nature of Payment	Please Select	•	2	Fill in search criteria to refine search (optional)
Date of Payment	dd/mm/yyyy			
Date of Submission	dd/mm/yyyy - dd/mm/yyyy			
Period of Payment	dd/mm/yyyy - dd/mm/yyyy			
Payee Name				
Type of Record	• Original Amended			
		CLEAR ALL SEARCH		

Retrie	eve S45 F	orm - Search	Result		EXPAND ALL RECORDS	S	Step	Action/ Note
Summ	ary of For	ms - Pending Yo	our Approval			1	L	Select View
Note Reco	rd which is 60	days after the "Date	Last Update" will be dele	ted.				
Sort By	Please Sele	ect	•					
Nature	of Payment	Name of Payee	Date of Payment	Period of Payment Date	Actions			
FROM	TEREST I LOAN OR BTEDNESS	ABC PTY LTD	01 Nov 2018	01 Oct 2018 - 31 Oct 2018	DELETE	•		

File S45 Form (Form	IR37)	
1. Main Form	2. Consolidated Statement 3. Ack	nowledgement
Particulars of Payee		
Payee Name *		
Payee Identity No.	Please Select	
Address *		
Country/ Region of Residence *	Please Select	
Email		
Withholding Tax Infor	mation	
A. Nature of Payment	01. INTEREST FROM LOAN OR INDEBTEDNESS	

B. Details on Withholding Tax Computa	tion			
Business Structure *	CORPORATE COMP.	ANY 🔹		
Date of Payment * 🕕	Period of Payment*	0		
01/11/2018	01/10/2018 - 31/10/	2018 📋		
Relief/ Incentive (If applicable) () Not Applicable Double Taxation Relief (DTR) Special Concessionary Tax Rate				
Special concessionary rax rate				
Is withholding tax borne by Payer				
🔵 Yes 💿 No				
Taxable Income *	S\$		10000	
Tax Rate *			15	96
Regross Taxable Income 🕕			0.00	
Tax Deducted			1,500.00	
The non-resident derived the income of Singapore and the income is effectivel in Singapore. [•] (1)	ly connected with a pe	ermanent establis	shment (PE) that th	e non-resident has
rate.				
	Next S	tep		
Save this as draft for 60 days, after wh	ich it will be	Proceed to Co	nsolidated Statem	ent page.
deleted if not submitted.	OR			_
SAVE DRAFT AND EXIT			CONTINUE	

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)

File S45 Form	n (Form	n IR37)		
1. Main Form	\rangle	2. Consolidated Statement		3. Acknowledgement
Consolidated St	tatemer	t		
Particulars of	Payer			
Name			Tax Ref No.	
Particulars of	Payee			
Payee Name	ABC		Payee Tax Ref No.	
Address	DFGDH		Country/ Region of Residence	ANDORRA
Email				
Withholding	Tax Info	rmation		
A. Nature of Paym	ent	01. INTEREST FROM LOAN OF	RINDEBTEDNESS	

Approving and Submitting Single Submission by Approver (Consolidated Statement)

B. Details on Withholding Tax Computation			Step	Action/ Note
Business Structure Date of Payment	CORPORATE COMPANY 01 Nov 2018		1	Select Amend Entrie Main Form to make and repeat steps from
Period of Payment Relief/ Incentive (If applicable) Is withholding tax borne by Local Payer	01 Oct 2018- 31 Oct 2018 Not Applicable No		2	Otherwise, enter ye contact number and under Declaration .
Taxable Income Tax Rate	S\$ 10,000.00 15.00%		3	Select Submit to sub IRAS
Tax Deducted The non-resident derived the income through a trade, business, profession of on or exercised in Singapore and the income is effectively connected with a			4	Select OK to proc submission
establishment (PE) that the non-resident has in Singapore. If you are unable to confirm the above details, please withhold at the prevailing corporate.	rate or non-resident individual income tax			Next Step
Declaration		Go back to S45 Main changes.	Tax Form for ma	king further Confirm all declarat proceed to submit t
I/My organisation certify that the particulars furnished are true and correct.				APPROVE MORE FORMS
Designation *		L	Cul	
Contact No. *			Subn Click OK	NIT (to proceed with form submission.

•						
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					

Confirm all declaration above are correct and proceed to submit this S45 form.

f you are on G	-	ayment of S		ding Tax
1. Main Form	2. Consolidated St	atement	S. Acknowledgemen	t
Acknowledgement				
Successful Submiss	ion			
Name		Tax Ref No.		
Acknowledgement No.	410335	Date/ Time	07 Apr 2021 05:13 PM	
Total Tax Payable				S\$ 750.00
Total Penalties Payable, if	fany			S\$ 0.00
Total Tax and Pena	lties Payable			S\$ 750.00
Payment				
	•		n date as shown in table "Su	mmary of
Filing Based on the Month				
ŕ	. , . ,	U .	nd above will be available ir ion. No hardcopy CP letter w	

Action/Note Step 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

Declarant	Information				
Submitted By	r		Designation	OFFICER	
Contact No.	63511234		Email		
Month of	No.of	Total Tax	of Payment to Pa Total Penalties	yee Due Date	GIRO Deduction Date
Payment	Records	Payable (S\$)	Payable (S\$)		
Apr 2021	1	750.00	0.00	15 Jun 2021	25 Jun 2021
Details of Fil	ing				
Payee Name	Date of Paym	ent Nature o	f Payment		Tax Payable (S\$)
ABC PTY LTD	01 Apr 2021	01. INTER	REST FROM LOAN OR IN	DEBTEDNESS	750.00

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

f you are <u>n</u>	<u>ot</u> on Gll	RO for pa	yment of	S45 W	/ithholding ⁻	Гах
File S45 Form (For	rm IR37)		ien SA	VE AS PDF/ PRINT		
A Main Form	2. Consolidated State					
1. Main Form	2. Consolidated Stati		3. Acknowledgemen			
Acknowledgement						
Successful Submis	sion					
Name		Tax Ref No.				
Acknowledgement No.	410343	Date/ Time	08 Apr 2021 09:23 AM			
Total Tax Payable				S\$ 750.00		
Total Penalties Payable, i	f any			S\$ 0.00		
Total Tax and Pena	lties Payable			S\$ 750.00		
How do I make payment? You are <u>not</u> on GIRO for Your Payment Slip No. s You can pay via Internet Bi	uhelding tex peyment. 15046755595074		lows:			
Payee: Commissioner of In	land Revenue					
Account Type: DBS Curren	t Account					
Account No.: 0010468669						
DBS Swift Code: DBSSSGS	G					
Remittance Information/ P	ayment Details to avoid a	lelay in processing and p	Reference field/ Purpose of osting of payment in your ta solidate payments for multip	x account.		

For other payment modes, please refer to How to Pay Tax on IRAS website.

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	te					
Payment has to reach us by the due date shown in table "Summary of Filing Based on the Month of Payment to Payee" below.						
	A Confirmation of Payment (CP) for payment of withholding tax amount \$1 and above will be available in myTax Portal under "Notices/Letters" within 6 working days upon the receipt of the payment by IRAS. No hardcopy CP letter will be sent.					
Declarant l	nformation					
Submitted By		Designation	ACCOUNTANT			
Contact No.	63511234	Email				
Summary of F Month of Payment	Filing Based on th No.of Records	e Month of Payment to Payee Total Tax Payable (S\$)	Total Penalties Payable (S\$)	Due Date		
Apr 2021	1	750.00	0.00	15 Jun 2021		
Details of Filing						
Payee Name	Date of Payment	Nature of Payment	Ta	x Payable (S\$)		
ABC PTY LTD	01 Apr 2021	01. INTEREST FROM LOAN OR INDEBTE	DNESS	750.00		

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

Approving Multiple Submissions by Approver

A Singapore Government Agency Website					Action/ Note
				1	Select S45
INANG RVINAR AUTHORITY OF SINGAPORE			Q	2	Select Approve S45 Form
Tax Ref No. Email Us (myTax I	Aail) • Potices/ •	Account •	Logout		
GST ▼ Employers ▼	S4S 🔹 More 🕶				
Last login on Tuesday, 30 Mar 2021 3:51 AM (Singapore 1	Approve S45 Form File S45 Form Retrieve S45 Form (Draft)				
Note The company/ business has subscribed to the follow By post to your company's/ business' registered a • S45 Withholding Tax paper notices	Submit S45 Form View S45 COR Status View S45 Form Status View S45 GIRO Plan	S: VIEW DETAILS			
		_			

Approving <u>Multiple</u> Submissions by Approver

Retrieve S45 Form (Pending For Approval)			Step	Action/ Note
Search Parameters			1	Select Search
Nature of Payment	Please Select	•	2	Fill in search criteria to refine search (optional)
Date of Payment	dd/mm/yyyy			
Date of Submission	dd/mm/yyyy - dd/mm/yyyy			
Period of Payment	dd/mm/yyyy - dd/mm/yyyy			
Payee Name				
Type of Record	• Original Amended			
		CLEAR ALL SEARCH		

Approving <u>Multiple</u> Submissions by Approver

Retrie	ve S45 F	orm - Search	Result		EXPAND ALL RECORDS			
					EAFAND ALL RECORDS		Step	Action/ Note
Summ	ary of For	ms - Pending Yo	our Approval				1	Select View of the first record to approve
Note Reco	rd which is 60	days after the "Date	Last Update" will be dele	ted.				
Sort By	Please Sele	ect	•					
1 - 2 of 2	Record(s)							
Nature	of Payment	Name of Payee	Date of Payment	Period of Payment Date	Actions			
FROM	TEREST LOAN OR TEDNESS	ABC PTY LTD	01 Dec 2018	01 Nov 2018 - 30 Nov 2018	DELETE	-		
INTELI PROPI RIGHT (PATE COPYF	s	ABC PTY LTD	02 Jan 2019	01 Dec 2018 - 31 Dec 2018	DELETE	•		

Approving Multiple Submissions by Approver

File S45 Form (Form	n IR37)	
1. Main Form		3. Acknowledgement
Particulars of Payee		
Payee Name *		
Payee Identity No.	Please Select	
Address *		
Country/ Region of Residence *	Please Select	
Email		
Withholding Tax Info	rmation	
A. Nature of Payment	01. INTEREST FROM LOAN OR INDEBTEDNESS	

Approving <u>Multiple</u> Submissions by Approver

B. Details on Withholding Tax Computa	tion			
Business Structure *	CORPORATE COMP/	ANY -		
Date of Payment * 🕕	Period of Payment * (0		
01/11/2018	01/10/2018 - 31/10/2	2018 📋		
Relief/ Incentive (If applicable) (1) Not Applicable Double Taxation Relief (DTR) Special Concessionary Tax Rate Is withholding tax borne by Payer Yes No				
Taxable Income *	- 1			
raxable income	S\$		10000	
Tax Rate *			15	96
Regross Taxable Income 🕕			0.00)
Tax Deducted			1,500.00)
The non-resident derived the income Singapore and the income is effective in Singapore. (i) Yes (i) No If you are unable to confirm the above deta rate.	ly connected with a pe	rmanent establi	shment (PE) that th	e non-resident has
	Next S	ep		
Save this as draft for 60 days, after wh deleted if not submitted. SAVE DRAFT AND EXIT	ich it will be	Proceed to Co	CONTINUE	ent page.

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)

File S45 Forn	n (Form	IR37)		
1. Main Form	\rangle	2. Consolidated Statement		3. Acknowledgement
Consolidated S	statemen	t		
Particulars o	f Payer			
Name			Tax Ref No.	
Particulars o	f Payee			
Payee Name	ABC		Payee Tax Ref No.	
Address	DFGDH		Country/ Region of Residence	ANDORRA
Email				
Withholding	Tax Infor	mation		
A. Nature of Payr	nent	01. INTEREST FROM LOAN OR	INDEBTEDNESS	

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



Approving <u>Multiple</u> Submissions by Approver

Retrie	eve S45 F	orm - Search	Result		EXPAND ALL RECORDS	Step	Action/ Note
Summ	ary of For	ms - Pending Yo	our Approval			1	Select View of the subsequent/ last record to approve
	•	•	••				
Note Reco) days after the "Date	Last Update" will be dele	ted.			
Sort By	Please Sele	ect	•				
1-1of1	Record(s)						
Nature	of Payment	Name of Payee	Date of Payment	Period of Payment Date	Actions		
INTEL PROPI RIGHT (PATE COPYF	s	ABC PTY LTD	02 Jan 2019	01 Dec 2018 - 31 Dec 2018	DELETE		

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

File S45 Form (Form IR37)

1. Main Form		> 3. Acknowledgement
Particulars of Payee		
Payee Name *		
Payee Identity No.	Please Select	
Address *		
Country/ Region of Residence *	Please Select	
Email		

Withholding Tax Information				
A. Nature of Payment	03. ROYALTIES - INTELLECTUAL PROPERTY RIGHTS (PATENTS, COPYRIGHTS, TRADEMARKS, ETC.)			

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

Susiness Structure *	CORPORATE COMPANY		
Date of Payment * 🕕	Period of Payment * 🕢		
02/01/2019	01/12/2018 - 31/12/2018		
telief/ Incentive (If applicable)	D		
 Not Applicable 			
Double Taxation Relief (DTR)	1		
Approved Royalties Incentive	es (ARI)		
s withholding tax borne by Paye	ŕ.		
🔵 Yes 🧿 No			
axable Income *	SS	75	D
fax Rate*		10.00	96
legross Taxable Income 🕕		0.	00
ax Deducted		75.	00
	ome through a trade, business, pro- ctively connected with a permanen		
ryou are unable to confirm the above ate.	e details, please withhold at the prevail	ng corporate or non-residen	t individual income
	Next Step		
ave this as draft for 60 days, afte eleted if not submitted.	r which it will be Proce	ed to Consolidated Stater	ment page.
SAVE DRAFT AND E	ατ	CONTINUE	

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. A	cknowledgement	
Consolidated Statem	ent				
Particulars of Paye	r				
Name		Tax Ref No.			
Particulars of Paye	e				

Payee Name	ABC	Payee Tax Ref No.
Address	DFGDH	Country/ Region ANDORRA of Residence
Email		

Withholding Tax In	formation
A. Nature of Payment	03. ROYALTIES - INTELLECTUAL PROPERTY RIGHTS (PATENTS, COPYRIGHTS, TRADEMARKS, ETC.)

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

B. Details on Withholding Ta	x Computation		Ste	p	Action/ Note
Business Structure Date of Payment Period of Payment		CORPORATE COMPANY 02 Jan 2019 01 Dec 2018- 31 Dec 2018	1		Select Amend Entries to go back to Main Form to make changes (if any) and repeat steps from Slide 29.
Relief/ Incentive (If applica Is withholding tax borne by Taxable Income Tax Rate		Not Applicable No S\$ 750.00 10.00%	2		Otherwise, select Approve More Forms to retrieve and approve subsequent submission(s) <u>OR</u> if this is the last submission to be approved.
Tax Deducted		S\$ 75.00	3		Select OK
on or exercised in Singapo establishment (PE) that the	he income through a trade, business, profession or re and the income is effectively connected with a p e non-resident has in Singapore. He above details, please withhold at the prevailing corpora	ermanent			Note: Only select SUBMIT if you wish to submit the current submission you are approving to IRAS and the earlier approved submissions will not be submitted together.
Declaration					
I/My organisation certify that Name of Declarant	the particulars furnished are true and correct. XXX	Go back to S45 Main Tax Form for making 1	Next S		n all declaration above are correct and
Designation *	ACCOUNTANT	changes.	OF	proceed	d to submit this \$45 form.
Contact No. *	63512788				Record Saved Successfully
Email			APPROVE MC	DRE FORMS	

Approving <u>Multiple</u> Submissions by Approver

Retrieve S45 Form - Search Result	Step	Action/ Note
Summary of Forms - Pending Your Approval		Please refer to the next slide on "Submitting <u>Multiple</u> Submissions by Approver" once you have approved all Withholding Tax submissions.
No records found		
BACK TO SEARCH PAGE		

Submitting Multiple Submissions by Approver

A Singapore Government Agency Website				Step	Action/ Note
				1	Select S45
INLAND REVENUE AUTHORITY OF SINGAPORE			۵	2	Select Submit S45 Form
Tax Ref No. Email U (myTa)	Is • Potices/ • Mail) • Letters	Account + 🕞 Logo	ut		
GST ▼ Employers ▼	S45 + More +				
Last login on Tuesday, 30 Mar 2021 3:51 AM (Singapore	t Approve S45 Form File S45 Form Retrieve S45 Form (Draft)				
Note The company/ business has subscribed to the follo By post to your company's/ business' registered a • S45 Withholding Tax paper notices	View S45 Form Status	S:			
		-			

Submitting Multiple Submissions by Approver

Submit S45 Form			Step	Action/ Note
			1	Select Search
Search Parameters			2	Fill in search criteria to refine search (optional)
Nature of Payment	Please Select	•		
Date of Payment	dd/mm/yyyy			
Date Submitted	dd/mm/yyyy - dd/mm/yyyy			
Period of Payment	dd/mm/yyyy - dd/mm/yyyy			
Payee Name				
		CLEAR ALL		
Submitting Multiple Submissions by Approver

\$	Subr	mit S45 Form - Search Resu	ılt			ΙĐ	(PAND ALL R	ECORDS	Ste	р	Action/ Note
	Sumr	nary of Forms - Ready for Subm	ission						1		Select record(s) which you are submitting to IRAS or
	Not			e deleted.					2		Select All if you are submitting all records available under the search result
2	ort By Please Select										
	All ⊠	Nature of Payment	Name of Payee	Date of Payment	Tax Rate	Gross Amount (\$)	Tax Payable (\$)				
	N	03. ROYALTIES - INTELLECTUAL PROPERTY RIGHTS (PATENTS, COPYRIGHTS, TRADEMARKS, ETC.)	ABC PTY LTD	01/03/2021	10%	400.00	40.00	•			
	N	01. INTEREST FROM LOAN OR INDEBTEDNESS	ABC PTY LTD	01/12/2020	15%	1,000.00	150.00	•			

Submitting Multiple Submissions by Approver

Declaration		Step	Action/ Note
Declaration	the particulars furnished are true and correct.	1	Enter the designation, contact number and email of the person filing the submission
		2	Select Submit
Name of Declarant			
Designation *	ACCOUNTANT		
Contact No. *	63512788		
Email			
	Next Ster		
	Next Step		
Back to search page to rese			
BACK TO S	SEARCH		

File S45 For	m (Form	中 S4	WE AS PDF/ PRI		
1. Main Form	\rangle	2. Consolidated Sta	tement	3. Advnowledgemen	t
Acknowledger	nent				
Successful S	ubmissio	n			
Name			Tax Ref No.		
Acknowledgeme	ent No.	410339	Date/ Time	07 Apr 2021 05:26 PM	
Total Tax Payab	le				S\$ 190.00
Total Penalties	Payable, if an	y			S\$ 7.50
Total Tax an	d Penaltie	es Payable			S\$ 197.50
Payment					
		nds in your bank acc Payment to Payee" t	ount on the GIRO deductior below.	n date as shown in table "Su	ummary of
			ithholding tax amount \$1 a on successful GIRO deducti		

Step Action/Note

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

Submitted	Ву		Designation	ACCOUNTANT	
Contact No	. 635112	34	Email		
ummary	of Filing Bas	ed 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 Date
Mar 2021	1	40.00	0.00	17 May 2021	25 May 2021
Dec 2020	1	150.00	7.50	15 Feb 2021	25 Apr 2021
etails of I	Filing				
Payee Name	Date of Payment	Nature of Payment	:		Tax Payable (S\$)
ABC PTY LTD	01 Mar 2021	03. ROYALTIES - INT COPYRIGHTS, TRAD	ELLECTUAL PROPERTY F	RIGHTS (PATENTS,	40.00

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

File S45 Form (Form IR37)		(†) SAV	E AS PDF/ PRINT			
1. Main Form 2. Consolidated Statemen	nt	3. Acknowledgement				
Acknowledgement						
Successful Submission						
Name	Tax Ref No.					
Acknowledgement No. 410346	Date/ Time	08 Apr 2021 09:41 AM				
Total Tax Payable			S\$ 190.00			
Total Penalties Payable, if any			S\$ 7.50			
Total Tax and Penalties Payable S\$ 197.50						
How do I make payment? You are not on GIRO for etitinoiding tax payment. Your Payment Slip No. is 15046755596052]					
You can pay via Internet Banking Fund Transfer to IRAS	bank's account as fo	llows:				
Payee: Commissioner of Inland Revenue						
Account Type: DBS Current Account						
Account No.: 0010468669						
DBS Swift Code: DBSSS850						
You must indicate the above 14-digit payment slip number under Beneficiary Reference field/ Purpose of Payment/ Remittance Information/ Payment Details to avoid delay in processing and posting of payment in your tax account. Please make 1 bank fund transfer for each payment slip number. Do not consolidate payments for multiple payment slip numbers.						

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 not on GIRO for payment of S45 Withholding Tax

0.00

17 May 2021

	Important Note				
	Payment has to below.	reach us by the due d	ate shown in table "Summary of Filing Be	sed on the Month of Payn	nent to Payee"
			ayment of withholding tax amount \$1 and king days upon the receipt of the paymen		
	Declarant In	formation			
	Submitted By		Designation	ACCOUNTANT	
	Contact No.	63511234	Email		
5	Summary of F	iling Based on th	ne Month of Payment to Payee		
	Month of Payment	No.of Records	Total Tax Payable (S\$)	Total Penalties Payable (S\$)	Due Date
	Dec 2020	1	150.00	7.50	15 Feb 2021

Details of Filing

1

Mar 2021

Payee Name	Date of Payment	Nature of Payment	Tax Payable (S\$)
ABC PTY LTD	01 Dec 2020	01. INTEREST FROM LOAN OR INDEBTEDNESS	150.00
ABC PTY LTD	01 Mar 2021	03. ROYALTIES - INTELLECTUAL PROPERTY RIGHTS (PATENTS, COPYRIGHTS, TRADEMARKS, ETC.)	40.00

40.00

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.

A Singapore Government Agency Website			Step	Action/ Note
			1	Select S45
BILAND BEVENUE AUTHORITY OF SINGAPORE		Q	2	Select File S45 Form
Tax Ref No. Email Us (myTax N	tail) • Photices/ •	🛆 Account 🔹 🕞 Logout		
ြာပ Overview GST + Employers +	S45 + More +			
Last login on Tuesday, 30 Mar 2021 3:51 AM (Singapore t	Approve S45 Form File S45 Form			
Note The company/ business has subscribed to the follow By post to your company's/ business' registered a • S45 Withholding Tax paper notices	Retrieve S45 Form (Draft) Submit S45 Form View S45 COR Status View S45 Form Status View S45 GIRO Plan	S: VIEW DETAILS		
		_		

File S45 Form	Step	Action/ Note
	1	Select the Nature of Payment from the dropdown list
Please Select Nature of Payment Please Select <td< td=""><td>2</td><td>Select Continue</td></td<>	2	Select Continue
Note The maximum Tax Deducted you can e-file via S45 e-Services is S\$90 million. For Tax Deducted exceeding this limit, you may contact us at 6356 7012 or enfs45@iras.gov.sg for more information.		

File S45 Form (Form	IR37)	Step	Action/ Note
1. Main Form Particulars of Payee	2. Consolidated Statement 3. Acknowledgement		 Note: Form Type will be auto created in accordance to Nature of Payment selected. Fill in all the mandatory fields (denoted by *).
Payee Name * Payee Identity No.	Please Select		 Enter Payee Identity No. only when payee has a Singapore Tax Reference number, e.g. FIN number.
Address * Country/ Region	Please Select		
of Residence * Email			
Withholding Tax Infor	rmation		
A. Nature of Payment	01. INTEREST FROM LOAN OR INDEBTEDNESS		

B. Details on Withholding Tax Computation						
Business Structure *	CORPORATE COMP	ANY 🔹				
Date of Payment * 🕕	Period of Payment *	0				
01/11/2018	01/10/2018 - 31/10/	2018 📋				
Relief/ Incentive (If applicable) () Not Applicable Double Taxation Relief (DTR) Special Concessionary Tax Rate Is withholding tax borne by Payer Yes No						
Taxable Income *	S\$		10000			
Tax Rate *			15	96		
Regross Taxable Income 🕕			0.00			
Tax Deducted			1,500.00			
The non-resident derived the income Singapore and the income is effective in Singapore. ①	ly connected with a pe	ermanent establi:	shment (PE) that th	e non-resident has		
	Next S	tep				
Save this as draft for 60 days, after wh deleted if not submitted. SAVE DRAFT AND EXIT	ich it will be	Proceed to Co	onsolidated Statem	ent page.		

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)

File S45 Forn	n (Form	IR37)		
1. Main Form		2. Consolidated Statement		3. Acknowledgement
Consolidated S	atemen	t		
Particulars o	f Payer			
Name			Tax Ref No.	
Particulars o	f Payee			
Payee Name	ABC		Payee Tax Ref No.	
Address	DFGDH		Country/ Region of Residence	ANDORRA
Email				
Withholding Tax Information				
A. Nature of Payr	nent	01. INTEREST FROM LOAN OF	RINDEBTEDNESS	

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

B. Details on Withholding Tax Computation		S	tep	Action/ Note
Business Structure Date of Payment Period of Payment	CORPORATE COMPANY 01 Nov 2018 01 Oct 2018- 31 Oct 2018	1		Select Amend Entries to go back to Main Form to make changes (if any) and repeat steps from Slide 44.
Relief/ Incentive (If applicable) Is withholding tax borne by Local Payer Taxable Income	Not Applicable No S\$ 10,000.00	2		Otherwise, enter your designation, contact number and email address under Declaration .
Tax Rate Tax Deducted	15.00% S\$ 1,500.00	3		Select Submit to submit the form to IRAS
The non-resident derived the income through a trade, business, profession or ve on or exercised in Singapore and the income is effectively connected with a per- establishment (PE) that the non-resident has in Singapore.		4		Select OK to proceed with the submission
If you are unable to confirm the above details, please withhold at the prevailing corporate rate.	or non-resident individual income tax			Next Step
Declaration		Go back to S45 Main changes.	AMEND ENT	proceed to submit this S45 form.
Name of Declarant				FILE ANOTHER FORM
Designation * Contact No. * Email				ubmit ick OK to proceed with form submission.

If you are on GIRO for payment of S45 Withholding Tax

File S45 Form (Fo	orm IR37)		i 금 SA	VE AS PDF/ PRINT
1. Main Form	2. Consolidated St	atement	3. Acknowledgemen	t
Acknowledgement				
Successful Submis	ssion			
Name		Tax Ref No.		
Acknowledgement No.	410335	Date/ Time	07 Apr 2021 05:13 PM	
Total Tax Payable				S\$ 750.00
Total Penalties Payable,	, if any			S\$ 0.00
Total Tax and Pen	alties Payable			S\$ 750.00
Payment				
	nt funds in your bank ac th of Payment to Payee"		n date as shown in table "Su	mmary of
-			and above will be available in tion. No hardcopy CP letter v	

Step	Action/ Note
	 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

Declarant Information							
Submitted By	r		Designation	OFFICER			
Contact No.	63511234		Email				
Summary of Month of							
Payment	Records	Payable (S\$)	Payable (S\$)	Due Date	GIRO Deduction Date		
Apr 2021	1	750.00	0.00	15 Jun 2021	25 Jun 2021		
Details of Fil	Details of Filing						
Payee Name	Date of Paym	ent Nature o	f Payment		Tax Payable (S\$)		
ABC PTY LTD	01 Apr 2021	01. INTER	REST FROM LOAN OR IN	750.00			

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

File S45 Form (Form	IR37)		it SAV	/E AS PDF/ PRINT
1. Main Form	2. Consolidated Statement		3. Acknowledgement	
Acknowledgement				
Successful Submissio	n			
Name		Tax Ref No.		
Acknowledgement No.	410343	Date/ Time	08 Apr 2021 09:23 AM	
Total Tax Payable				S\$ 750.00
Total Penalties Payable, if a	ny			S\$ 0.00
Total Tax and Penalti	es Payable			S\$ 750.00
How do I make payment? You are <u>not</u> on GIRO for within Your Payment Slip No. s 15 You can pay via Internet Bank		lete account as fo	Moure	
	-	ik's account as ic	niows:	
Payee: Commissioner of Inlan				
Account Type: DBS Current Ac Account No.: 0010468669	count			
DBS Swift Code: DBSSSGSG				
	ment Details to avoid delay in	processing and	y Reference field/ Purpose of I posting of payment in your tax isolidate payments for multipl	account.

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	te						
Payment has t below.	Payment has to reach us by the due date shown in table "Summary of Filing Based on the Month of Payment to Payee" below.						
	A Confirmation of Payment (CP) for payment of withholding tax amount \$1 and above will be available in myTax Portal under "Notices/Letters" within 6 working days upon the receipt of the payment by IRAS. No hardcopy CP letter will be sent.						
Declarant l	nformation						
Submitted By		Designation ACCO	UNTANT				
Contact No.	63511234	Email					
Summary of F Month of Payment	Due Date						
Apr 2021	1	750.00	0.00	15 Jun 2021			
Details of Fili	Details of Filing						
Payee Name	Date of Payment	Nature of Payment	Та	x Payable (S\$)			
ABC PTY LTD	01 Apr 2021	01. INTEREST FROM LOAN OR INDEBTEDNES	s	750.00			

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

A Singapore Government Agency Website			Step	Action/ Note
			1	Select S45
INLAND REVENUE AUTHORITY OF SINGAPORE		Q	2	Select File S45 Form
Tax Ref No. Email (myTax	s • P Notices/ • Mail) • Letters	Account • 🗗 Logout		
GST • Employers •	S4S + More +			
Last login on Tuesday, 30 Mar 2021 3:51 AM (Singapore	Approve S45 Form File S45 Form			
Note	Retrieve S45 Form (Draft) Submit S45 Form			
The company/ business has subscribed to the follo By post to your company's/ business' registered • S45 Withholding Tax paper notices	View S45 Form Status	S: VIEW DETAILS		

File S45 Form	Step	Action/ Note
	1	Select the Nature of Payment from the dropdown list
Please Select Nature of Payment Please Select	2	Select Continue
CONTINUE		
Note The maximum Tax Deducted you can e-file via S45 e-Services is S\$90 million. For Tax Deducted exceeding this limit, you may contact us at 6356 7012 or enfs45@iras.gov.sg for more information.		

File S45 Form (Form	ו IR37)	Step	Action/ Note
1. Main Form Particulars of Payee	2. Consolidated Statement 3. Acknowledgement		 Note: Form Type will be auto created in accordance to Nature of Payment selected. Fill in all the mandatory fields (denoted by *).
Payee Name * Payee Identity No.	Please Select		 Enter Payee Identity No. only when payee has a Singapore Tax Reference number, e.g. FIN number.
Address * Country/ Region of Residence *	Please Select		
Email			
Withholding Tax Info	rmation		
A. Nature of Payment	01. INTEREST FROM LOAN OR INDEBTEDNESS		

B. Details on Withholding Tax Computation								
Business Structure *	CORPORATE COMP.	ANY •						
Date of Payment * 🕕	Period of Payment *	0						
01/11/2018	01/10/2018 - 31/10/	2018 📋						
Relief/ Incentive (If applicable) () Not Applicable Double Taxation Relief (DTR) Special Concessionary Tax Rate Is withholding tax borne by Payer Yes No								
Taxable Income *	s\$		10000					
Tax Rate *			15	96				
Regross Taxable Income 🕕			0.00					
Tax Deducted			1,500.00					
The non-resident derived the income Singapore and the income is effective in Singapore. ① O Yes ② No If you are unable to confirm the above det rate.	ely connected with a pe	ermanent establi	shment (PE) that th	e non-resident has				
	Next S	tep						
Save this as draft for 60 days, after whe deleted if not submitted. SAVE DRAFT AND EXT	hich it will be	Proceed to Co	CONTINUE	ent page.				

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

File S45 Forn	n (Form	IR37)					
1. Main Form	\rangle	2. Consolidated Statement		3. Acknowledgement			
Consolidated S	atemen	t					
Particulars o	f Payer						
Name			Tax Ref No.				
Particulars o	f Payee						
Payee Name	ABC		Payee Tax Ref No.				
Address	DFGDH		Country/ Region of Residence	ANDORRA			
Email							
Withholding Tax Information							
A. Nature of Payr	nent	01. INTEREST FROM LOAN OR	INDEBTEDNESS				

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

B. Details on Withholding Tax Computation		Step	Action/ Note	
Business Structure Date of Payment Period of Payment	CORPORATE COMPANY 01 Nov 2018 01 Oct 2018- 31 Oct 2018	1	Select Amend Entries to go back to Main Form to make changes (if any) and repeat steps from Slide 54.	
Relief/ Incentive (If applicable) Is withholding tax borne by Local Payer	Not Applicable No	2	Otherwise, enter your designation, contact number and email under Declaration	
Taxable Income Tax Rate Tax Deducted	S\$ 10,000.00 15.00% S\$ 1,500.00	3	Select FILE ANOTHER FORM to file more forms OR if this is the last form to be filed	
The non-resident derived the income through a trade, business, profession or v on or exercised in Singapore and the income is effectively connected with a per		4	Select OK	
establishment (PE) that the non-resident has in Singapore. If you are unable to confirm the above details, please withhold at the prevailing corporate rate.			Note: Only select SUBMIT if you wish to submit the current form you are filing to IRAS and	
Declaration			the earlier filed forms will not be submitted together.	
I/My organisation certify that the particulars furnished are true and correct.				
Name of Declarant		Go back to S45 Main Tax Form for making further changes. Confirm all declaration above are correct and proceed to submit this S45 form. AMEND ENTRIES SUBMIT		
Designation *	ch			
Email			FILE ANOTHER FORM	

A Singapore Government Agency Website How to identify ~						Action/ Note
INLAND REVENUE AUTHORITY	ТА	Date: 22/02/2023	Step 1	Select S45		
of singapore Tax Ref No.	Email Us (myTax Mail)	C Email Us (myTax Mail)				Select Submit S45 Form
ිර් Overview Corporate Ta:	x 🔹 Employers 🕶	S45 → M	ore 🗸			
File S45 Form Please Select Nature of Payment		Approve S45 F File S45 Form Retrieve S45 Fo Submit S45 Fo View S45 COR View/Amend S	orm (Draft) rm Status			
Please Select		View S45 GIRO Submit S45 Do	Plan			
	CONTIN	UE				

Submit S45 Form			Step	Action/ Note
			1	Select Search
Search Parameters			2	Fill in search criteria to refine search (optional)
Nature of Payment	Please Select	•		
Date of Payment	dd/mm/yyyy			
Date Submitted	dd/mm/yyyy - dd/mm/yyyy 📋			
Period of Payment	dd/mm/yyyy - dd/mm/yyyy			
Payee Name				
		CLEAR ALL		

S	Submit S45 Form - Search Result EXPAND ALL RECORDS						Step	Action/ Note		
S	Summary of Forms - Ready for Submission							1	Select record(s) which you are submitting to IRAS	
ſ	Note Record which is 60 days after the "Date Last Update" will be deleted.							2	Otherwise, select All if you are submitting all records available under the search result	
Se	Sort By Please Select									
	All ☑	Nature of Payment	Name of Payee	Date of Payment	Tax Rate	Gross Amount (\$)	Tax Payable (\$)			
	ß	03. ROYALTIES - INTELLECTUAL PROPERTY RIGHTS (PATENTS, COPYRIGHTS, TRADEMARKS, ETC.)	ABC PTY LTD	01/03/2021	10%	400.00	40.00	•		
	Ø	01. INTEREST FROM LOAN OR INDEBTEDNESS	ABC PTY LTD	01/12/2020	15%	1,000.00	150.00	•		

Deslaustian		Step	Action/ Note
Declaration I/My organisation certify that	the particulars furnished are true and correct.	1	Enter your designation, contact number and email of the approver under Declaration
		2	Select Submit
Name of Declarant			
Designation *	ACCOUNTANT		
Contact No. *	63512788		
Email			
	Next Step		
Back to search page to res			

File S45 Form (Fo	rm IR37)		i岩 SAV	/E AS PDF/ PRINT
1. Main Form	2. Consolidated Sta	tement	S. Acknowledgement	
Acknowledgement				
Successful Submis	sion			
Name		Tax Ref No.		
Acknowledgement No.	410339	Date/ Time	07 Apr 2021 05:26 PM	
Total Tax Payable				S\$ 190.00
Total Penalties Payable,	if any			S\$ 7.50
Total Tax and Pena	alties Payable			S\$ 197.50
Payment				
	nt funds in your bank acco th of Payment to Payee" t		n date as shown in table "Sur	nmary of
		-	and above will be available in tion. No hardcopy CP letter w	

If you are on GIRO for payment of S45 Withholding Tax

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 payable, the additional Withholding Tax will be deducted via GIRO once the amendment has been processed.

Action/Note

Step

If you are on GIRO for payment of S45 Withholding Tax

Submitted	Ву		Designation	ACCOUNTANT	
Contact No	. 635112	34	Email		
ummary	of Filing Bas	ed 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 Date
Mar 2021	1	40.00	0.00	17 May 2021	25 May 2021
Dec 2020	1	150.00	7.50	15 Feb 2021	25 Apr 2021
etails of I	Filing				
Payee Name	Date of Payment	Nature of Payment	:		Tax Payable (S\$)
ABC PTY LTD	01 Mar 2021	03. ROYALTIES - INT COPYRIGHTS, TRAD	ELLECTUAL PROPERTY F	RIGHTS (PATENTS,	40.00

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

File S45 Form (Form IR37)	小 SAVE AS PDF/ PRIN
1. Main Form 2. Consolidated	3. Acknowledgement
Acknowledgement	
Successful Submission	
Name	Tax Ref No.
Acknowledgement No. 410346	Date/ Time 08 Apr 2021 09:41 AM
Total Tax Payable	S\$ 190.00
Total Penalties Payable, if any	S\$ 7.50
Total Tax and Penalties Payable	S\$ 197.50
How do I make payment? You are <u>not</u> on GIRO for pithholding tax payme Your Payment Slip No. is 15046755596	
You can pay via Internet Banking Fund Transfe	o IRAS bank's account as follows:
Payee: Commissioner of Inland Revenue	
Account Type: DBS Current Account	
Account No.: 0010468669 DBS Swift Code: DBSSSGSG	
You must indicate the above 14-digit payment Remittance Information/ Payment Details to a	ip number under Beneficiary Reference field/ Purpose of Payment/ id delay in processing and posting of payment in your tax account. ent slip number. Do not consolidate payments for multiple payment
For other payment modes, please refer to How	a Pay Tax on IRAS website.

Step	Action/ Note
	 Note: Please arrange for payment as per instruction. Indicate the Payment Slip. number 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

Important Note										
Payment has to r below.	each us by the due de	ate shown in table ".	Summary of Filing	Based on the Month of Pay	ment to Payee"					
	A Confirmation of Payment (CP) for payment of withholding tax amount \$1 and above will be available in myTax Porta under "Notices/Letters" within 6 working days upon the receipt of the payment by IRAS. No hardcopy CP letter will be sent.									
Declarant Inf	ormation									
Submitted By			Designation	ACCOUNTANT						
Contact No.	63511234		Email							

Summary of Filing Based on the Month of Payment to Payee

Month of Payment	No.of Record		otal Penalties Payable (S\$)	Due Date
Dec 2020	1	150.00	7.50	15 Feb 202:
Mar 2021	1	40.00	0.00	17 May 202
etails of F Payee Name	iling Date of Payment	Nature of Payment		Tax Payablı (S\$
ABC PTY LTD	01 Dec 2020	01. INTEREST FROM LOAN OR INDEBTEDNESS		150.0
ABC PTY	01 Mar 2021	03. ROYALTIES - INTELLECTUAL PROPERTY RIGHTS (PATE)	NTS,	40.0

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.

File S45 Form (Form	IR37)	Step	Action/ Note
		1	Enter data into relevant fields
1. Main Form	2. Consolidated Statement 3. Acknowledgement		
Particulars of Payee			
Payee Name *			
Payee Identity No.	Please Select		
Address *			
Country/ Region of Residence *	Please Select		
5 U			
Email			
Withholding Tax Info	rmation		
A. Nature of Payment	01. INTEREST FROM LOAN OR INDEBTEDNESS		

т	Faxable Income * SS	2500		Step	Action/ Note
т	Fax Rate *	17.00	96	1	Select Save Draft and Exit
R	Regross Taxable Income 🕕	3012.04	4	2	Select OK
т	Tax Deducted	512.04	4		
s in (The non-resident derived the income through a trade, busi Singapore and the income is effectively connected with a p n Singapore.* (i) Yes (i) No F you are unable to confirm the above details, please withhold at t ate.	ermanent establishment (PE) that th	he non-resident has		
				Form has be	en saved, and will be deleted after 60
	Next S	iten	days if not submitted.		
	Save this as draft for 60 days, after which it will be deleted if not submitted.	Proceed to Consolidated Staten			K
	CLEARA	ш			

A Singapore Government Agency Website		Step	Action/ Note
		1	Select S45
NAMO BYINE AUTORY OF SNOARORE	Q	2	Select Retrieve S45 Form (Draft)
Tax Ref No.	count 🕶 🕞 Logout		
G Overview GST + Employers + S45 → More +			
Last login on Tuesday, 30 Mar 2021 3:51 AM (Singapore t Approve S45 Form File S45 Form			
Note Submit \$45 Form The company/ business has subscribed to the follow View \$45 COR Status By post to your company's/ business' registered a View \$45 Form Status • \$45 Withholding Tax paper notices View \$45 GIRO Plan	VIEW DETAILS		

Retrieve S45 Form	(Draft)		Step	Action/ Note
Search Parameters			1	Select Search
Nature of Payment	Please Select	•	2	Fill in search criteria to refine search (Optional)
Date of Payment	dd/mm/yyyy			
Date Saved as Draft	dd/mm/yyyy - dd/mm/yyyy			
Period of Payment	dd/mm/yyyy - dd/mm/yyyy			
Payee Name				
Type of Record	Original Original			
		CLEAR ALL SEARCH		

e S45 Form - Search Result EXPAND ALL RECORDS	
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Notes	
Record which is 60 days after the "Date of Last Update" will be deleted. rt By Please Select 1 of 1 Record(s)	
Nature of Payment Name of Payee Date of Payment Period of Payment Actions	
08. TECHNICAL ASSISTANCE FEE ABC PTY LTD 15 May 2017 2017 - 03 May 2017 03 May 2017	
BACK TO SEARCH PAGE	

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

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