



INLAND REVENUE
AUTHORITY
OF SINGAPORE

Introduction to e-Submission of Commission Income



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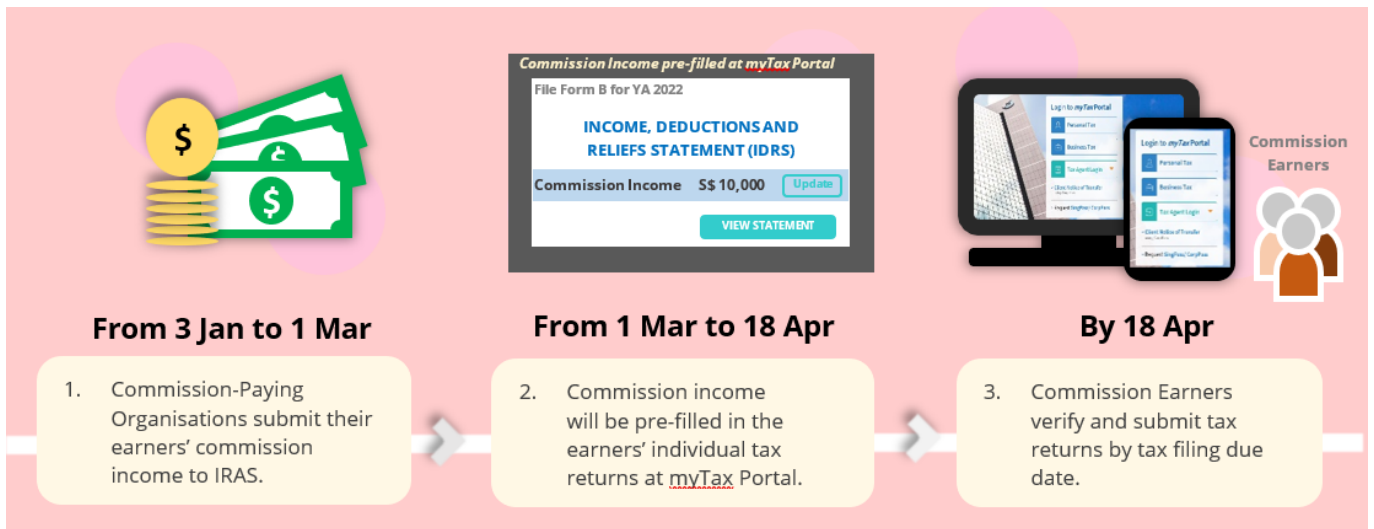
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e-Submission of Commission Income

What is e-Submission of Commission Income?

Under e-Submission of Commission Income, organisations report the commission payment details to IRAS electronically for services rendered by its non-employees. This includes:

- **Individuals:** A self-employed who performs work for others (e.g. provide a service) under a contract for service and is in a position to earn a business profit/loss. His/her income is derived from providing professional or personal services to bring in the sales/revenue for the organisation.
- **Non-individuals:** Other organisations



To participate in e-Submission of Commission Income, complete the [Registration Form](#).

e-Submission Process

Submission of Commission Income information commences on 2 Jan annually. The submission process is divided into 3 steps:



Step 1: Get the Information Ready

a. Particulars of Commission Earners

Individuals:

- ✓ Name
- ✓ NRIC/FIN
- ✓ Nationality
- ✓ Gender
- ✓ Date of Birth
- ✓ Designation

Non-Individuals:

- ✓ Registered name
- ✓ Unique Entity Number (UEN)

b. Amount of Gross Commission

Include referral fee, other allowance, incentives payment, etc. earned within the year.

For more information, refer to Frequently Asked Questions (FAQs) on [Prepare Information for Submission](#).



Step 2: Choose Mode of Submission

Use Submit Commission Records at myTax Portal

or

Use your own software

For organisations that do not have their own software to prepare the commission file.

Submit commission information directly to IRAS via Application Programming Interface (API) service.

For more information, refer to [Submit Commission Records](#).



Step 3: Submit Commission Information

Submit by **1 Mar** every year

[Authorise](#) your staff to access [myTax Portal](#) and perform the submission.

Tips!

- Ensure that the correct amount is reported for the correct commission earner.
- Ensure that you have submitted for all your commission earners.

Amend Submitted Records

To maintain data integrity, we cannot edit or delete submitted records. Commission-paying organisations are required to submit amendment records if there are changes to the:

- Commission earner's ID
- Gross commission amounts

How does the system work?

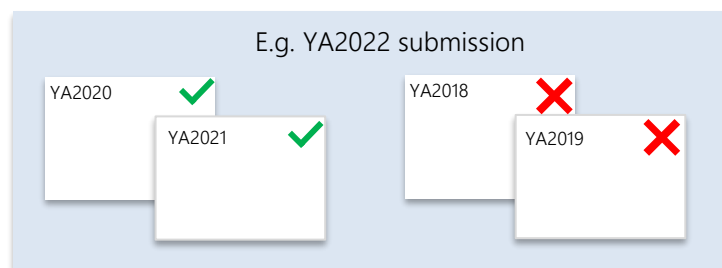
The system adds up all the gross commission amounts submitted for each commission earner. Therefore, you should submit only the difference in the gross commission amount(s) for affected commission earner(s).

For example:

Scenario	Actual Commission (\$)	Original Submission (\$)	Amount to be given in the amendment file (\$)
Amount was Under declared	25,000	21,000	4,000
Amount was Over declared	6,000	8,000	-2,000

Do not submit an amendment record if the change involves:

- The commission earner's personal particulars e.g. "Date of Birth", "Designation", etc. However, you will need to email the changes to [myTax Mail](#) (select Others > e-Submission > Commission) using your CorpPass
- Submitted information that is more than 2 back years



For example, if the current year of submission is for commission income information of 2021 (Year of Assessment 2022), then the system can only accept submissions for information of 2019 and 2020 (Year of Assessment 2020 and 2021 respectively).

For adjustment of commission income information beyond 2 back years, email the changes to IRAS via [myTax Mail](#) (select Others > e-Submission > Commission) with your CorpPass.

The due date to complete amendment submission is on 31 Mar. This allows accurate commission income information to be updated into your commission earners' electronic tax returns before they file their tax.

For more information, refer to [Amend Submitted Records](#) on IRAS' website.

What should commission earners do during e-Filing?

Commission earners are responsible to ensure that their income details are completed and accurate (for e.g. co-broking income, income from referrals, banks etc.)

Commission earned from the commission-paying organisation will be pre-filled under the Revenue line of the 4-line Statement of the individual electronic tax returns as shown below.

1. IDRS
2. My Tax Form
3. Consolidated Statement
4. Declaration
5. Acknowledgement

Income, Deductions and Reliefs Statement (IDRS) for the year ended 31 Dec 2021

Last Update: 1 Mar 2022

[Learn more about IDRS](#)

[Check if your employer has submitted your employment income information to IRAS](#)

Total Trade Income	S\$ 165,000.00
Commission Income	S\$ 165,000.00

Shown below are the details of your commission income received in 2020. Please check with your commission paying company if there is a discrepancy between the amount shown and the amount you received. Please click on <EDIT MY TAX FORM> below and go to <Trade, Business, Profession or Vocation> for item Sole-Proprietorship/ Self-employed Income to complete your declaration.

[List of commission paying companies that submitted commission income information to IRAS.](#)

Company A Pte Ltd	S\$ 140,000.00
Company B Pte Ltd	S\$ 15,000.00
Other Companies	S\$ 10,000.00

Total Reliefs	S\$ 1,500.00
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Earned Income Relief will be automatically calculated and included in your assessment based on your eligibility.

NSMan - self/wife/parent	S\$ 1,500.00
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NSMen Relief is allowed based on your eligibility and records from Mindef/MHA in the preceding work year (i.e. from 1 Apr to 31 Mar). This amount will be allowed in your tax assessment. Any subsequent adjustment made by Mindef/MHA will be processed and a revised assessment issued to you by Oct 2022.

Your estimated income tax payable is S\$13,575.00

Your estimated income tax payable is based on the income, deductions and reliefs but before any tax adjustments or Parenthood Tax Rebate entitlement.

10001

Next Step

Edit My Tax Form to declare any other income or make changes to pre-filled information (apart from the information provided by the relevant organisations).

EDIT MY TAX FORM

Check and confirm the pre-filled commission

Commission earners should check and confirm the pre-filled income information is correct. Proceed to claim expenses incurred (if any) and file the tax return.

Total Trade Income	S\$ 165,000.00
Commission Income	S\$ 165,000.00 ▶
Check list of commission paying organisations that submitted income information to IRAS. Complete your 2-line/4-line statement at the Sole-Proprietorship/Self-employed income page under Trade, Business, Profession or Vocation section of My Tax Form.	
Company A Pte Ltd	S\$ 140,000.00
Company B Pte Ltd	S\$ 15,000.00
Other Companies	S\$ 10,000.00

Note: 1st and 2nd source of commission income are listed as separate line items. Subsequent sources are added together and shown as a 3rd line item as 'Other Companies'.

Amend Income (if necessary) and File Return

If the pre-filled commission amount is incorrect, commission earners to amend the income in the electronic tax return and proceed to file accordingly. To inform the commission-paying organisation to check and submit the amended records to IRAS.

Note when editing the electronic tax return

- Individual commission earners should select <No> in the radio button for <Did you register your agency/business with ACRA?> and leave the <Business Registration No.> field empty. Do not input the commission-paying organisation’s business registration number in this field.
- Commission earners can amend the pre-filled commission income in the <Revenue (Total Sales/Income)> field. For taxpayers with revenue of > \$100,000, they can enter their claim for business expenses incurred in the <Allowable Business Expenses> field.

However, if their revenue is <=\$100,000, they are only required to enter the <Adjusted Profit/Loss> field. The <Nature of Business> and <Accounting Period> fields are editable as well.

Sole-Proprietorship/ Self-employed Income 1

Business Name
Please select

Nature of Business
OTHER COMMISSION AGENT / AGENCY

Date of Commencement
(For NEW business only)
DD/MM/YYYY

Accounting Period From Accounting Period To

Did you register your agency/business with ACRA?
 Yes No

Business Registration No.
(Applicable if you set up an agency/business or you registered your agency/business with ACRA, if not, please leave it blank)

4-Line Statement The details of your Commission Income are shown on the [Income, Deductions and Reliefs Statement \(IDRS\)](#) . Amend the amount in the Revenue field below if your total income is different, and declare all other sources of commission income (e.g. referral and co-broking income).

Revenue (Total Sales/Income)	S\$	165000	.00	
Gross Profit/Loss	S\$	165000	.00	
Less: Allowable Business Expenses ⓘ	S\$	1000	.00	
Adjusted Profit/Loss	S\$	164000	.00	FIXED ASSETS DETAILS

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