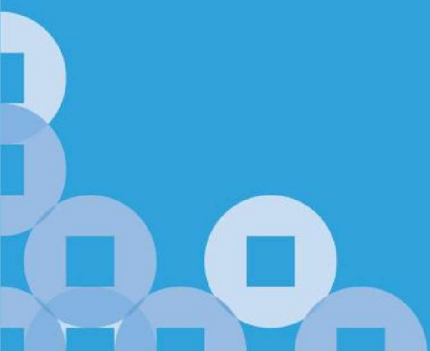




INLAND REVENUE
AUTHORITY
OF SINGAPORE

FAQ

Object to Assessment



Filing Objection via the digital service

Q1. What is 'Object to Assessment'?

A1. Object to Assessment is a digital service that allows eligible individual taxpayers to object to their income tax assessment for the:

- Current Year of Assessment (YA); and
- Advance YA (for Clearance only)

The digital service can be used to file an objection for any of the following reasons:

- (a) Revise previous Income Declaration;
- (b) Amend previous claims for Deductions and Reliefs;
- (c) Claim for Parenthood Tax Rebate; or
- (d) Change in Tax Residency Status (Non-Resident to Resident), if applicable.

For objections to the tax assessment of a prior YA, please email us via mytax.iras.gov.sg (using *myTax Mail*).

Q2. What should I do if I am unable to use the digital service?

A2. If you are unable to use the digital service, please correspond with us via the following modes:

- Email via mytax.iras.gov.sg (using *myTax Mail*)
- Mail to Inland Revenue Authority of Singapore, 55 Newton Road, Revenue House, Singapore 307987

Q3. What is Summary of Auto-Included Information?

A3. Summary of Auto-Included Information is a statement of your income, deductions and reliefs based on information from the relevant organisations and automatically included in your income tax assessment. If you disagree with the income and salary deductions information shown in the Summary of Auto-Included Information, please clarify with your employer(s) or the relevant organisations.

Q4. My employer is participating in the Auto-Inclusion Scheme for Employment Income. My employment income and deductions from this employer was, however, not included in my Notice of Assessment.

Do I have to report my employment income from this employer in the digital service?

A4. If your employment income and deductions are not included in your Notice of Assessment, email the details of your employment income and deductions using *myTax Mail*.

Do not provide the information in the digital service.

Q5. The employment income and salary deduction details shown in Summary of Auto-Included Information is incorrect. Can I amend the details?

A5. Summary of Auto-Included Information is a statement of your income, deductions and reliefs based on information from your employer and other organisations. If you disagree with the income and salary deductions information shown in the Summary of Auto-Included Information, please clarify with your employer(s) or the organisations.

Q6. My employer is participating in the Auto-Inclusion Scheme for Employment Income. I have erroneously declared the employment income from this employer and the income has been double-assessed in my Notice of Assessment.

How should I rectify the error?

A6. You may remove the income amount that has been erroneously declared in Section B. Thereafter, click on the option 'Yes' to the question, 'Is the income reduction due to removal of the Auto-Included Employment Income shown in Section A?'.

Q7. My partnership income is incorrect but I am unable to amend it. How do I amend the figures?

A7. You cannot amend the partnership income. Your share of allocated profit/loss will be adjusted based on the information provided by the precedent partner in the Form P tax return. Thus, please approach your precedent partner if you disagree with the information in the Form P.

Q8. My employment income for tax clearance is incorrect but I am unable to amend it. How do I amend the figures?

A8. You cannot amend the employment income as it was provided by your ex-employer for tax clearance purposes. If there is any change in income, please contact your ex- employer to submit an Additional or Amended Form IR21. If you wish to declare employment income from other employer(s), please declare under Other Income - Gains or Profits of an Income Nature.

Q9. How do I retrieve a draft copy of my objection which I temporarily saved at myTax Portal?

A9. You may retrieve a draft copy of your objection by following these steps:

- (a) Login to myTax Portal at mytax.iras.gov.sg using your Singpass or Singpass Foreign user Account (SFA);
- (b) Select Individuals > Object to Assessment on the top menu;
- (c) Follow the instructions shown on the screen to retrieve your draft copy and continue to file your objection.

Please note that the draft copy of your objection is temporarily saved for a period of 14 days or until 15 Dec, whichever is earlier.

Q10. Why am I unable to retrieve the draft copy of my objection saved?

A10. You may not be able to retrieve the draft copy due to the following reasons:

- (a) It was not successfully saved previously; or
- (b) It has exceeded 14 days from the day it was saved; or
- (c) Your objection has already been submitted.

Q11. Can I retrieve the Consolidated Statement after I have successfully submitted my objection?

A11. No, you will not be able to retrieve the Consolidated Statement after you have submitted the objection. It can only be printed before you submit your objection. If you do not have a printer, you may save a copy for your own record.

Q12. How do I know if I have submitted my objection successfully?

A12. If your submission was successful, you will see an Acknowledgement Page on the screen after you click 'Submit' at My Declaration page.

Alternatively, you may check the submission status by selecting Individuals > Object to Assessment on the top menu of myTax Portal. If your objection was submitted successfully, you will see a message informing you that you have successfully submitted an objection to your tax assessment. If you do not see this message, please re-submit your objection via the digital service.

Q13. Do I have to submit any supporting documents (e.g. IR8A)?

A13. No, you do not need to submit supporting documents, such as Form IR8A/ certified Statement of Accounts, unless you are prompted to do so at the Consolidated Statement.

While you may not be prompted to submit the supporting documents at the digital service, IRAS may still request these documents when we review your objection.

Q14. I have been prompted to submit documents but I do not have them on hand now. Can I submit my objection without uploading the documents?

A14. You will only be able to complete the submission after all the requested documents are uploaded in the Consolidated Statement. If the documents are not available, you may save your request as draft and complete the submission when the documents are ready.

To do so, please click 'Save Draft & Exit' at the bottom of My Tax Form. Your draft copy will be saved for 14 days or 15 Dec, whichever is earlier, after which the draft copy will be deleted.

Please note that the draft saved is not a submission of your objection.

15. What should I do if I do not see an Acknowledgement Page after clicking 'Submit'?

A15. Please select Individuals > Object to Assessment on the top menu of myTax Portal. If the submission was successful, you will see a message informing you that you have successfully submitted the request.

If you do not see this message, please re-submit your request via the Object to Assessment.

Q16. How do I make amendments after I have submitted my objection via the digital service?

A16. You cannot make amendments after you have submitted your objection via the digital service.

You may email us the details of the amendments via mytax.iras.gov.sg (using *myTax Mail*). *myTax Mail* is a secure email system for you to correspond with IRAS. Please provide full details of the amendments and indicate your contact number in your email.

Q17. When will I receive my revised Notice of Assessment (NOA)?

A17. We will send you the revised NOA or update you on the status of your objection within 10 working days. If you have updated your mobile number with IRAS, we will send you an SMS alert when a copy of the revised NOA is deposited in myTax Portal.

Deductions & Reliefs

Q18. How do I indicate new claim details or changes in my relief claims for my dependants?

A18. You only need to enter your claim and provide the details for all Non-NRIC dependants or if there are changes to your claims.

You can claim/ make changes to your relief claims under Deductions, Relief and Parenthood Tax Rebates.

If you are sharing reliefs, the total amount claimed must not exceed the maximum relief amount for each dependant. Please ensure you meet all the qualifying conditions before making any claim.

Q19. Can I transfer my Parenthood Tax Rebate (PTR) balance to my spouse via the digital service?

A19. You can only submit a new claim for PTR, but not transfer the balance, via this digital service.

If you would like to transfer the existing PTR balance to your spouse's account, you may do so at our Transfer Parenthood Tax Rebate digital service at mytax.iras.gov.sg. If your spouse wishes to utilise his/ her PTR in any assessments after the transfer of PTR, please email us via *myTax Mail*.

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