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After Filing

- Check Your Notice of Assessment (NOA)
- Make Payment or Receive Refund
- Object to assessment, if needed

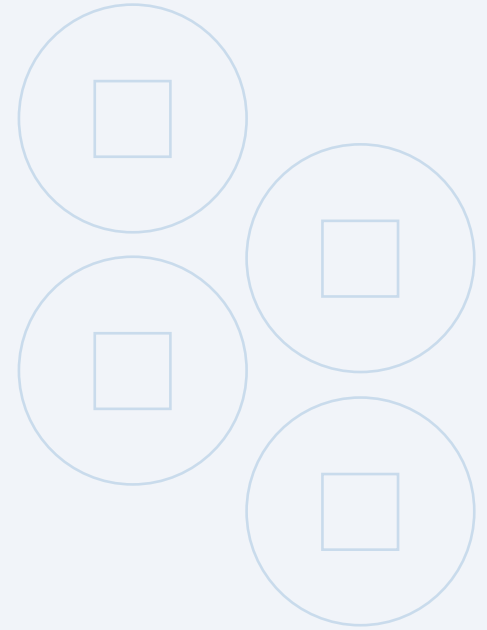
After Filing

In this video, we will cover the following topics:

1. When and How to Pay Your Tax
2. Check Your Tax Assessment
3. Voluntary Disclosure Programme



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When to Pay Your Tax



- Companies must pay the tax stated in the Notice of Assessment (NOA) **within 1 month** from the date of the NOA, notwithstanding any objections.
- E.g. **Date of NOA:** 1 Jul 2025
Payment due date: 1 Aug 2025

How to Pay Your Tax

Companies can choose to pay their taxes from the following modes of payment:

Preferred Payment Mode

GIRO for Corporate Income Tax



Enjoy timely hassle-free tax payments and up to 10 interest-free monthly instalments.



PayNow QR



Pay your tax just by scanning PayNow QR code in myTax Portal.



AXS



Pay your tax via AXS e-Station or AXS m-Station at myTax Portal.



Internet Banking Bill Payment



Pay your tax via Internet Banking Bill Payment.



Internet Banking Fund Transfer



Pay your tax via Internet Banking Fund Transfer in your bank's portal.



Telegraphic Transfer



Pay your tax via Telegraphic Transfer (TT) if you do not maintain a Singapore bank account.





How to Pay Your Tax

Applying for GIRO

For more information on how to apply for [GIRO](#), please refer to the link below:



Refer to IRAS' website at [iras.gov.sg](https://www.iras.gov.sg):

[Home > Quick links > Payments > Corporate Income Tax > GIRO](#)



How to Pay Your Tax

- Companies that are on [GIRO](#) qualify to pay the estimated tax on their ECI by instalments
- The earlier the company files its ECI, the greater the number of instalments it can enjoy.

ECI e-Filed By	No. of Instalments Given
26 th of 1st month from FYE	10
26 th of 2nd month from FYE	8
26 th of 3rd month from FYE	6
After 26 th of 3rd month from FYE	0



Refer to IRAS' website at [iras.gov.sg](https://www.iras.gov.sg):

[Home > Quick links > Payments > Corporate Income Tax](#)



<https://www.iras.gov.sg/corporatepayments>

Check Your Tax Assessment

- Companies that do not agree with the tax assessment issued by IRAS must file the objections within 2 months from the date of the Notice of Assessment (NOA)
E.g. Date of NOA: 17 Dec 2025
Company will have to object to the NOA by 17 Feb 2026
- Payment must be made within 1 month from the date of the NOA, notwithstanding any objections. If the objection is successful, IRAS will refund any excess amount paid
- If no objections are received within that period, the assessments will be treated as final



Refer to IRAS' website at [iras.gov.sg](https://www.iras.gov.sg):

[Taxes > Corporate Income Tax > Form C-S/ Form C-S \(Lite\)/ Form C Filing > After Filing Form C-S/ Form C-S \(Lite\)/ Form C](#)

Watch our e-Learning video:

[Corporate Tax Filing Obligations > Objecting to your NOA](#)



Check Your Tax Assessment

Lodge an objection to the NOA using the “[Revise/ Object to Assessment](#)” digital service at myTax Portal to enjoy overall quicker finalisation of tax matters from:

- Digital experience, resulting in productivity savings
- Submission of all required information, reducing need for subsequent exchanges with IRAS

Check Your Tax Assessment

Information to provide through digital service (where applicable):

- Year of Assessment
- Date of NOA
- Description of the item(s) under objection
- Amount of income/ deduction for each item under objection
- Reason to explain why deduction/ allowance/ relief ought to be allowed
- Reason why income should not be subject to tax
- Details on voluntary disclosure of errors
- Original and/ or revised tax computation and supporting schedules
- Original and/ or revised financial statements, with detailed profit and loss statement



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Voluntary Disclosure Programme (VDP)

Voluntary Disclosure Programme (VDP)

Overview of VDP

- Aims to encourage taxpayers that have made errors in their tax returns to voluntarily come forward to correct their errors and set their tax matters right, in exchange for reduced penalties
- Applicable to
 - Individual Income Tax
 - Corporate Income Tax
 - Goods and Services Tax (GST)
 - Withholding Tax
 - Stamp Duty

Qualifying Conditions

- Voluntary disclosure must be timely, accurate, complete and self-initiated by taxpayer
- Cooperate fully with IRAS to correct the errors made
- Pay or make arrangements with IRAS to pay additional taxes and penalties imposed (if any), and honour such arrangements till all payments are made

Voluntary Disclosure Programme (VDP)

Reduced Penalties

Voluntary Disclosure Made

Within 1 year from statutory filing date

> 1 year from statutory filing date

Penalty Treatment

No penalty imposed

Reduced penalty of:
 • 5% per annum for Income Tax*

** For Income Tax, reduced penalty is 5% of tax undercharged or of the amount of cash payout/ bonus exceeding entitlement obtained, for each year that income was late in being brought to tax.*



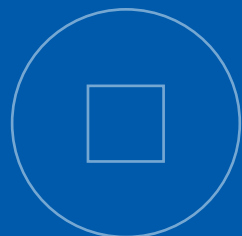
Refer to IRAS' website at [iras.gov.sg](https://www.iras.gov.sg):

[Taxes > Corporate Income Tax > Corporate Income Tax Compliance > Voluntary Disclosure of Errors for Reduced Penalties](#)





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Recap

Key Takeaways



File by **30 Nov 2025** - Start early and don't wait till the last minute to file.



Choose the most appropriate form for you to have a more seamless filing experience



Need help? Make use of this deck for all self-help resources and links



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Thank you

www.iras.gov.sg



The information presented in the slides aims to provide a better general understanding of taxpayers' tax obligations and is not intended to comprehensively address all possible tax issues that may arise. This information is correct as at the date of presentation. While every effort has been made to ensure that this information is consistent with existing law and practice, should there be any changes, IRAS reserves the right to vary its position accordingly.



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