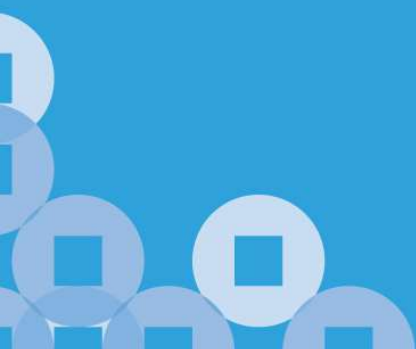




INLAND REVENUE
AUTHORITY
OF SINGAPORE

FAQ

Transfer PTR



Q1 Can my spouse and I share the PTR?

A1 Yes. You and your spouse can share the PTR as agreed between the both of you. The amount of PTR in the husband's account can be transferred to the wife's account and vice versa by using the "Transfer PTR" digital service in myTax Portal.

Q2 Can I transfer my PTR balances of my qualifying child from my previous marriage to my new spouse?

A2 No. The PTR balance in respect of a child from a previous marriage cannot be transferred to your new spouse.

Q3 Why can't I view my PTR balances after my child is given up for adoption?

A3 When the qualifying child is given up for adoption, any PTR balances in respect of the child will be forfeited with effect from the YA following the year which the child is given up for adoption. The child's adoptive parents are eligible to claim PTR in the YA following the year of adoption if they met the qualifying conditions. The quantum of PTR that the adoptive parents can claim will depend on the order of the child in the new family at the time of adoption.

Q4 Where can I view my Further Tax Rebates (FTR) balances? Can I transfer my FTR balances to my husband?

A4 A statement showing your PTR and FTR balances will be issued together with your Notice of Assessment. Alternatively, you may call on 1800-356-8300 during office hours or email us via myTaxMail by logging into myTax Portal (<https://mytax.iras.gov.sg>) using your Singpass or Singpass Foreign user Account (SFA) to request for the statement.

FTR balances can only be used to set-off against the wife's income tax. You cannot transfer it to your husband

Q5 How do I utilise the PTR that my spouse has transferred to me?

A5 If you wish to adjust your income tax payable after the transfer of your spouse's PTR balances from his/her account, please email us via myTax Mail.

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