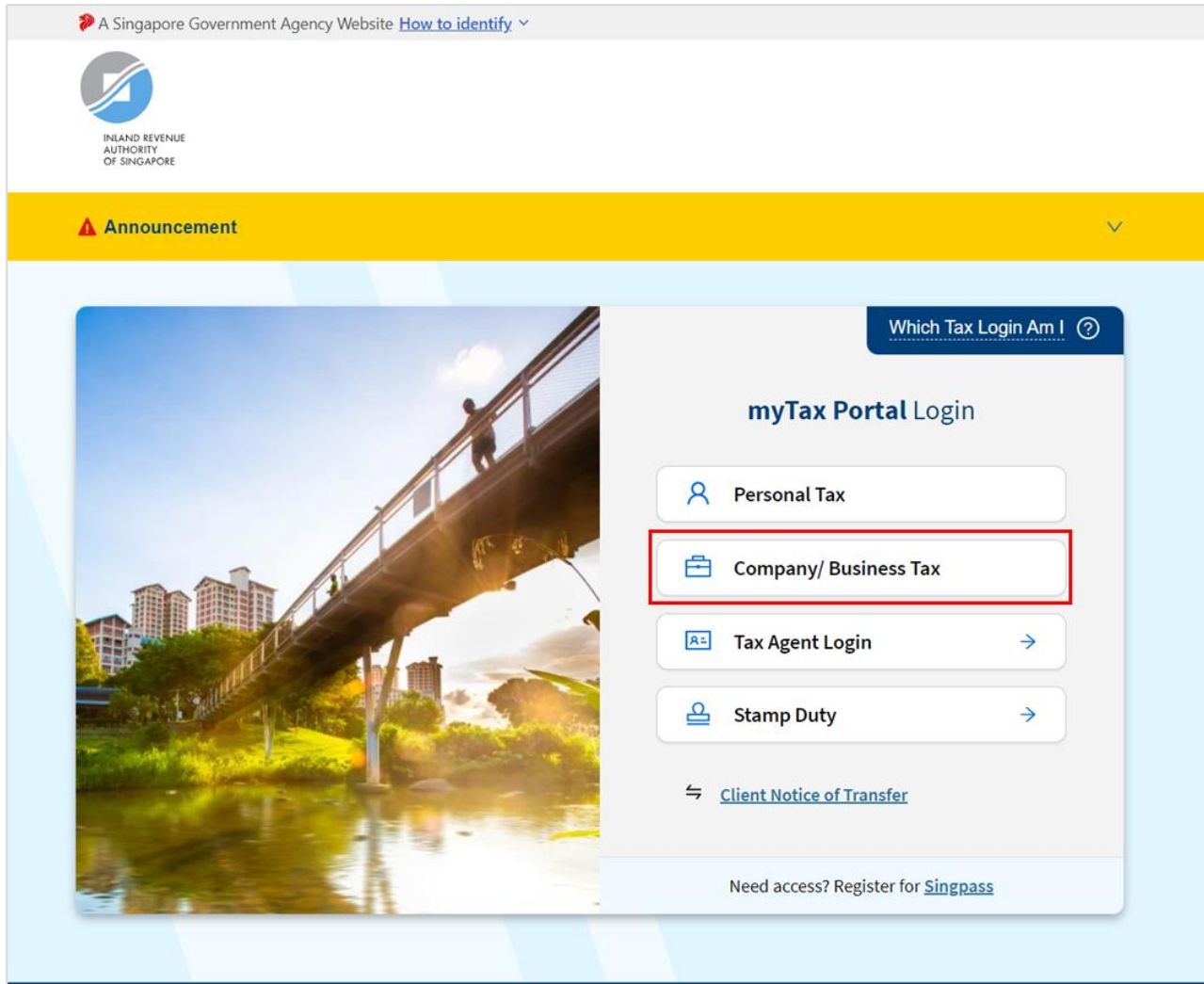




INLAND REVENUE  
AUTHORITY  
OF SINGAPORE

# User Guide

## Appeal for Penalty Waiver (Corporate Tax)



**Step No. Action**

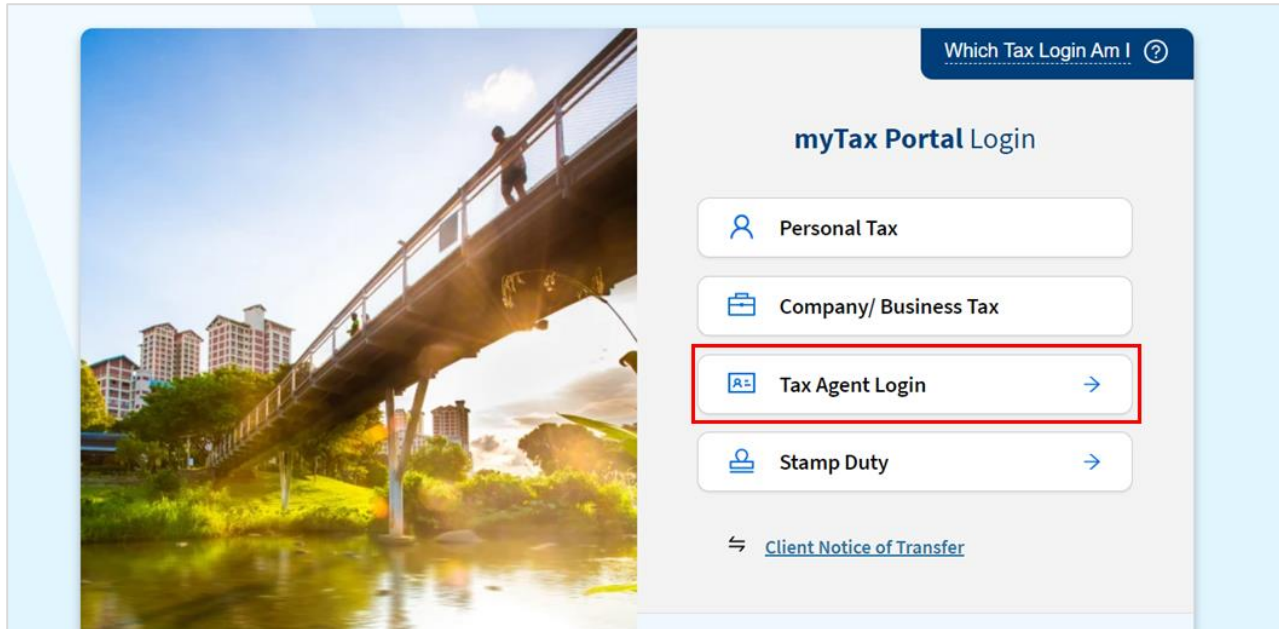
1. At *myTax* Portal login page, select the relevant type of Login.

**“Company/ Business Tax”** if you are logging in on behalf of your company or business. For steps on logging in to myTax Portal, you can refer to [Guide on How to Log In to myTax Portal](#).

Note

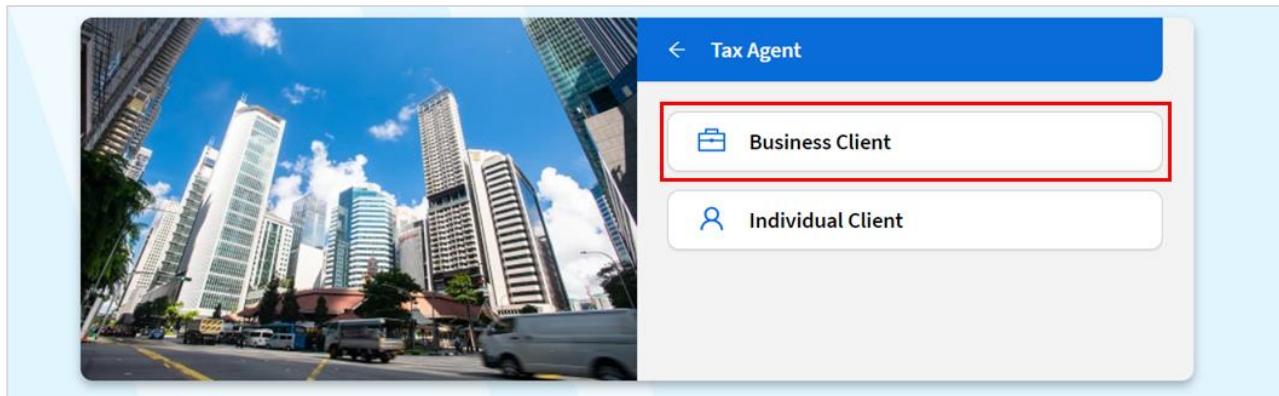
Please ensure that you have been duly authorised by the company or business with **Corppass > Corporate Tax (Filing and Applications)** and/ or **Corporate Tax (Payment)** before making the appeal.

**Step No.    Action**



**“Tax Agent Login → Business Client”** if you are logging in on behalf of your client. For steps on logging in to myTax Portal, you can refer to [Guide on How to Log In to myTax Portal](#).

Note  
Please ensure that you have been duly authorised by the company or business with **Corppass > Corporate Tax (Filing and Applications)** and/ or **Corporate Tax (Payment)** before making the appeal.



## After logging in with Singpass

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Profile

- Update Notice Preferences
- Update Corporate Profile/ Contact Details
- Update GST Contact Details
- Switch to Stamp Duty Portal

Tax Account

- Apply for Payment Plan
- Pay Taxes
- Appeal for Penalty Waiver (Corporate Tax)**
- Appeal for Penalty Waiver (GST)
- Appeal for Penalty Waiver (Property Tax)
- View Account Summary
- View Late Filing Fee/ Summons
- View/ Cancel Payment Plan

Note

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- GST pa

Tax Filing Status

Corporate Tax

1 - 2 of 2 Record(s) [Show more years](#)

Form	Year of Assessment	Status	Date Due	Date Received	Actions
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### Step No. Action

2. At "Overview" page, click on "Account" dropdown list and select "Appeal for Penalty Waiver (Corporate Tax)".

Click on the link below for the step-by-step guide to:

- [Appeal for Waiver of Composition Amount](#)
- [Appeal for Waiver of Late Payment Penalty](#)

# **APPEAL FOR WAIVER OF COMPOSITION AMOUNT**

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## Appeal for Penalty Waiver

1. Select Nature of Request 2. Enter Details 3. Result

**Tax Type \*** a. CORPORATE TAX

**Nature of Request \*** b. COMPOSITION AMOUNT WAIVER

**Note**  
Please ensure that your tax returns/accounts/tax computations are filed before requesting for waiver.

c. PROCEED

## Step No. Action

1. At "**Select Nature of Request**" page,
  - a. Select "**CORPORATE TAX**" from the "**Tax Type**" dropdown list.
  - b. Select "**COMPOSITION AMOUNT WAIVER**" from the "**Nature of Request**" dropdown list.
  - c. Click on "**PROCEED**" button.

### Note

Please ensure that you have been duly authorised by the company or business with **Corppass > Corporate Tax (Filing and Applications)** and/ or **Corporate Tax (Payment)** before making the appeal.

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### Appeal for Penalty Waiver

1. Select Nature of Request 2. Enter Details 3. Result

#### Request Details

Tax Type: CORPORATE TAX  
Nature of Request: COMPOSITION AMOUNT WAIVER

Year of Assessment \* 2023 ▾ a.

Name of Requestor: TEST\_LESHA WOLFF

Designation \* b. DIRECTOR

#### Contact Information

Contact No. \* +65 91234567 c.  
 I like to be contacted via a foreign number

Email Address \* d. LESHA\_WOLFF@ABC.COM

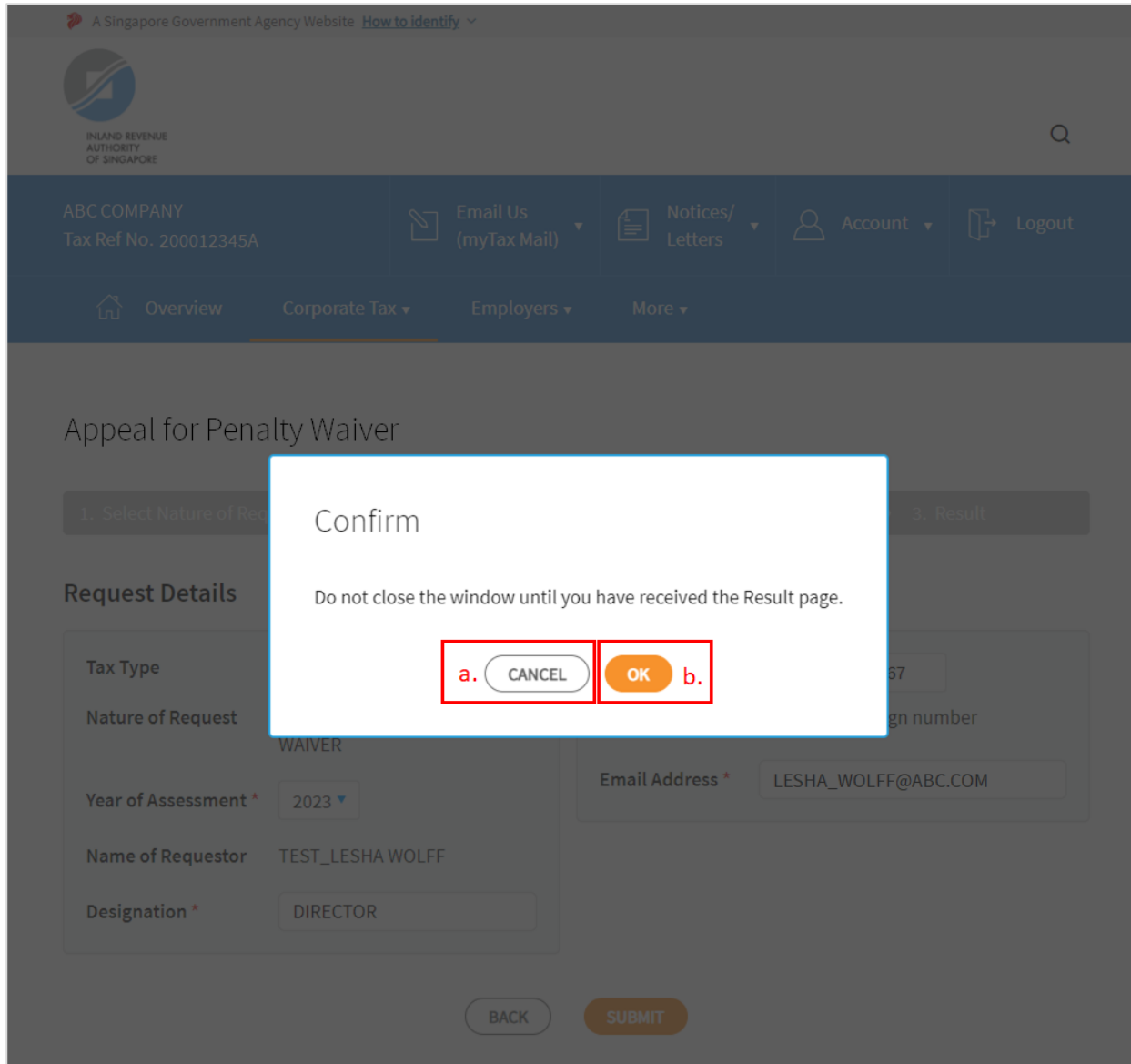
BACK SUBMIT e.

**Step No. Action**

2. At the **"Enter Details"** page, please provide the following information:
  - a. Select the **"Year of Assessment"** from the dropdown list.
  - b. Enter your **"Designation"**
  - c. Enter your **"Contact No."**.  
  
If you do not have a local number, click on the checkbox **"I like to be contacted via a foreign number"** to enter Country Code, Area Code, foreign contact number.
  - d. Enter your **"Email Address"**.
  - e. Click on **"SUBMIT"** button.

Note

Appeal for waiver of composition amount for current Year of Assessment will only be available after 30 November.



- | Step No. | Action                                                                                       |
|----------|----------------------------------------------------------------------------------------------|
| 3.       | At the message box, please click on                                                          |
| a.       | <b>"CANCEL"</b> button to return to the "Enter Details" page if you wish to make amendments. |
| b.       | <b>"OK"</b> button if you confirm the details entered are correct.                           |



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### Appeal for Penalty Waiver [SAVE AS PDF/ PRINT](#)

1. Select Nature of Request 2. Enter Details **3. Select Reason(s)** 4. Result

**You are appealing for composition amount waiver**

Please provide the reason(s) for your appeal.

**a.**

- Dormant Company
- No access to documents due to investigation
- Shortage/ Change of accounting staff
- Company personnel/ Tax Agent having medical condition
- Others, please specify:

500 characters

**b.**  I confirm that the reason(s) provided above is true and agree to file future tax return by the filing due date. ▾

**c.**

**Step No. Action**

4. You may be re-directed to **"Select Reason(s)"** page to provide reasons for your appeal.
  - a. Click on the checkbox for the reason(s) of your appeal.  
  
If you have other reasons not specified in the list, please click on the checkbox **"Others, please specify:"** and input your reasons in the textbox.
  - b. Click on the checkbox to confirm the reason(s) you have provided is true and you are agreeable to the condition.
  - c. Click on **"SUBMIT"** button.

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### Appeal for Penalty Waiver

a. [SAVE AS PDF/ PRINT](#)

1. Select Nature of Request 2. Enter Details 3. Select Reason(s) 4. **Result**

**Result**

Your appeal for waiver of composition amount has been approved. Please file the future tax return by the filing due date.

Name	ABC COMPANY	Tax Ref No.	200012345A
Acknowledgement No.	425314	Date/ Time	06 Dec 2023 04:39 PM

Tax Type	CORPORATE TAX	Nature of Request	COMPOSITION AMOUNT WAIVER
Year of Assessment	2023	Contact No.	91234567
Name of Requestor	TEST_LESHA WOLFF	Designation	DIRECTOR
Email Address	LESHA_WOLFF@ABC.COM		

You have provided the following reason(s) to appeal for waiver of composition amount.

- Dormant Company

I confirm that the reason(s) provided above is true and agree to file future tax return by the filing due date.

[NEW REQUEST](#) b.

**Step No. Action**

5. The outcome of your appeal and the reason(s) you have provided will be displayed on the **“Result”** page.

You may proceed to click on:

- a. **“SAVE AS PDF/ PRINT”** button to print the page.
- b. **“NEW REQUEST”** button to make another appeal.

A copy of the Result Page will be stored in **“Notices/ Letters > Corporate Tax”**.

# **APPEAL FOR WAIVER OF LATE PAYMENT PENALTY**

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Tax Ref No. 200012345A

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### Appeal for Penalty Waiver

1. Select Nature of Request 2. Enter Details 3. Result

**Tax Type \*** CORPORATE TAX **a.** **Nature of Request \*** LATE PAYMENT PENALTY WAIVER **b.**

**Important Note**  
Please ensure that full payment is made before requesting for waiver.

Most people pay their tax by the due date. The minority who do not pay on time would incur a late payment penalty on the tax. We will consider your appeal for a waiver of the late payment penalty if this is your **FIRST** appeal, you have no other late offences in the last 2 YEARS AND you undertake to pay your tax by the due date in future.

Please check the boxes below to indicate you agree to the following:

**c.**  I understand that if this is not the first late payment in the last 2 years, my appeal for penalty waiver will be denied.  
 I undertake to pay my tax by the due date in future.  
 I understand that future appeals for waiver of late payment penalties (if I am late again in my tax obligations) will be rejected.

**d.** PROCEED

**For Property Tax**  
Go to Appeal Penalty Waiver for Property Tax digital service. PROCEED (PROPERTY TAX)

- | Step No. | Action                                                                                     |
|----------|--------------------------------------------------------------------------------------------|
| 1.       | At <b>"Select Nature of Request"</b> page,                                                 |
| a.       | Select <b>"CORPORATE TAX"</b> from <b>"Tax Type"</b> dropdown list.                        |
| b.       | Select <b>"LATE PAYMENT PENALTY WAIVER"</b> from <b>"Nature of Request"</b> dropdown list. |
| c.       | Read all the 3 conditions and click on the checkboxes if you agree to the conditions.      |
| d.       | Click on <b>"PROCEED"</b> button.                                                          |

Note

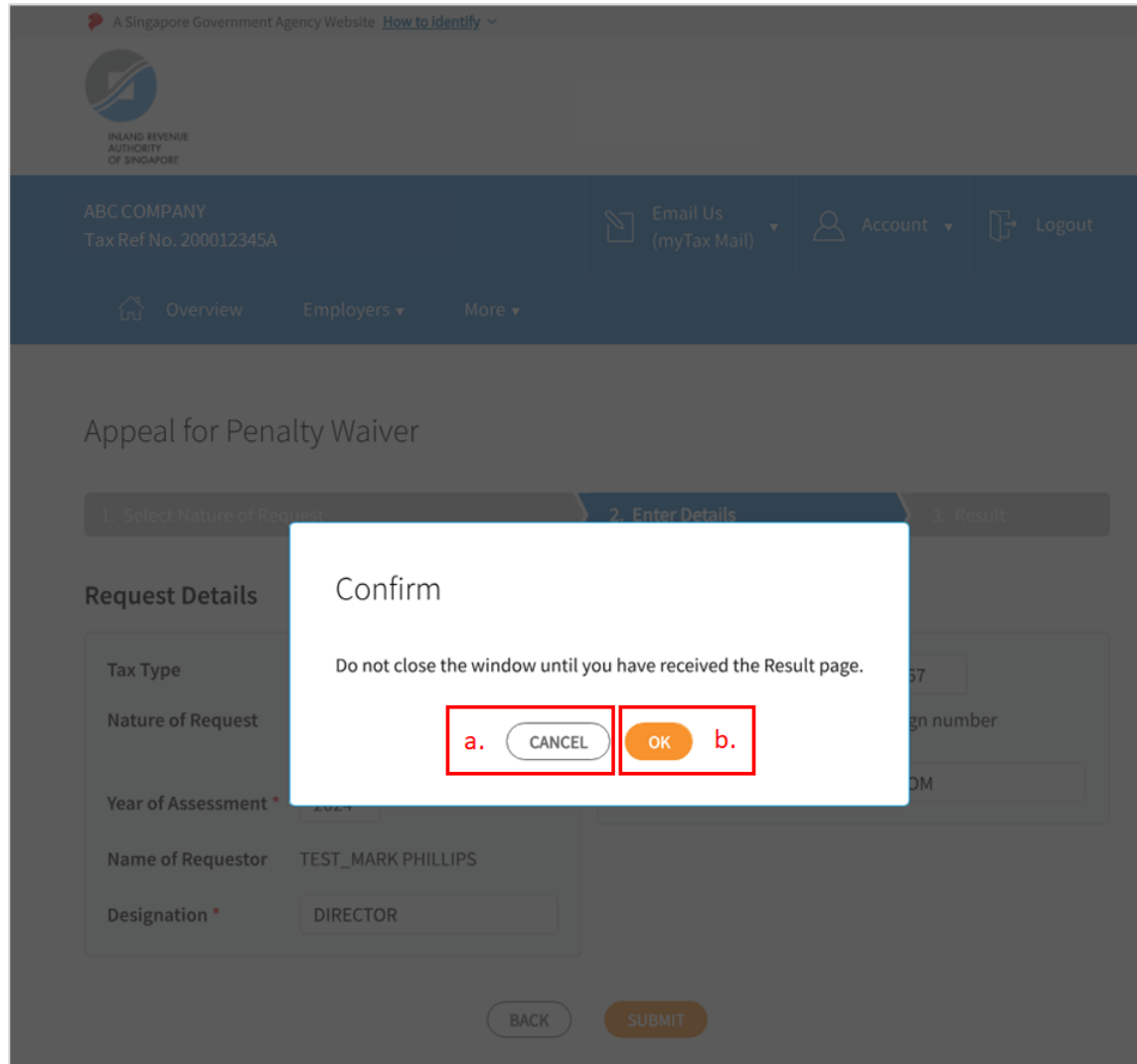
Please ensure that you have been duly authorised by the company or business with **Corppass > Corporate Tax (Payment)** before making the appeal.

**Step No. Action**

2. At “**Enter Details**” page, please provide the following information:
  - a. Select the “**Year of Assessment**” from the dropdown list.
  - b. Enter your “**Designation**”.
  - c. Enter your “**Contact No.**”.  
  
If you do not have a local number, click on the checkbox “**I like to be contacted via a foreign number**” to enter Country Code, Area Code, foreign contact number.
  - d. Enter your “**Email Address**”.
  - e. Click on “**SUBMIT**” button.


Note

Appeal for waiver of Late Payment Penalty is available for 1 back, current and 2 advance Year of Assessment. Current Year of Assessment changes after 30 November.



- | Step No. | Action                                                                                           |
|----------|--------------------------------------------------------------------------------------------------|
| 3.       | At the message box, please click on                                                              |
| a.       | <b>"CANCEL"</b> button to make amendments to the details entered at <b>"Enter Details"</b> page. |
| b.       | <b>"OK"</b> button once you have confirmed the details entered are correct.                      |

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## Appeal for Penalty Waiver [SAVE AS PDF/ PRINT](#)

1. Select Nature of Request 2. Enter Details 3. Select Reason(s) 4. Result

### You are appealing for late payment penalty waiver

Please provide the reason(s) for your appeal.

- Dormant Company
- No access to documents due to investigation
- Shortage/ Change of accounting staff
- a.  Company personnel/ Tax Agent having medical condition
- Others, please specify:  
  
500 characters

b.  I confirm that the reason(s) provided above is true and agree to pay my tax by the due date in future. \*

c.

## Step No. Action

4. You may be re-directed to "**Select Reason(s)**" page to provide reasons for your appeal.
  - a. Click on the checkbox for the reason(s) of your appeal.

If you have other reasons not specified in the list, please click on the checkbox "**Others, please specify:**" and input your reasons in the textbox.
  - b. Click on the checkbox to confirm the reason(s) you have provided is true and you are agreeable to the condition.
  - c. Click on "**SUBMIT**" button.

**Step No. Action**

5. The outcome of your appeal will be displayed on the **"Result"** page.

a. You may proceed to click on **"SAVE AS PDF/ PRINT"** button to print the page.

b. **"NEW REQUEST"** button to make another appeal.

A copy of the Result page will be stored in **"Notices/ Letters → Corporate Tax"**.

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### Appeal for Penalty Waiver

a. **SAVE AS PDF/ PRINT**

1. Select Nature of Request 2. Enter Details 3. Select Reason(s) 4. **Result**

**Result**

The late payment penalty imposed for the Year of Assessment 2024 has been waived. You may check your account balance via "View Account Summary" within 3 working days. Please pay your tax on time in future as subsequent appeals for waiver of penalties will not be approved.

<b>Name</b>	ABC COMPANY	<b>Tax Ref No.</b>	200012345A
<b>Acknowledgement No.</b>	418705	<b>Date/ Time</b>	13 Feb 2025 02:22 PM

<b>Tax Type</b>	CORPORATE TAX	<b>Nature of Request</b>	LATE PAYMENT PENALTY WAIVER
<b>Year of Assessment</b>	2024	<b>Contact No.</b>	91234567
<b>Name of Requestor</b>	TEST_MARK PHILLIPS	<b>Designation</b>	DIRECTOR
<b>Email Address</b>	MARK@ABC.COM		

You have provided the following reason(s) to appeal for waiver of late payment penalty.

- Dormant Company
- No access to documents due to investigation
- Others- other reasons

I confirm that the reason(s) provided above is true and agree to file future tax return by the filing due date.

b. **NEW REQUEST**



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