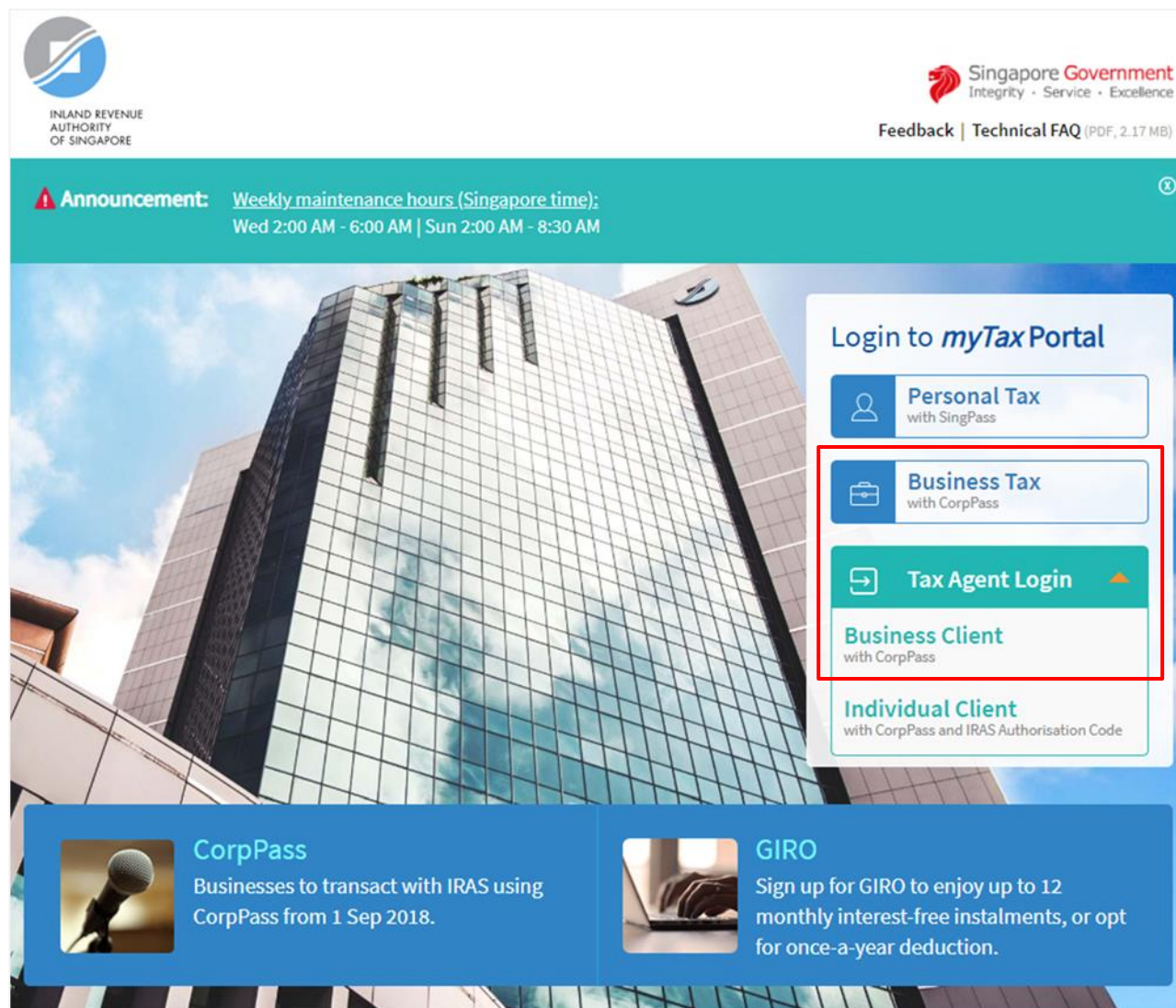




INLAND REVENUE
AUTHORITY
OF SINGAPORE

User Guide


Request Penalty Waiver/ Extension of Time to File (Corporate Tax)




Step No.	Action
1.	At <i>myTax</i> Portal login page, select relevant type of Login. <ul style="list-style-type: none">- Select Business Tax with CorpPass* if you are logging in on behalf of the organisation.- Select Tax Agent Login > Business Client with CorpPass* if you are logging in on behalf of your client. <p>* Please ensure that you have been duly authorised by the organisation/ client with either Corporate Tax (Filing and Applications) or Corporate Tax (Filing and Applications) and Corporate Tax (Payment) e-Services before making the request/appeal.</p>

a) Log in via Business Tax with CorpPass

Singapore Corporate Access


BETA



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FAQ

CorpPass is now the ONLY login method for corporate transactions with the Government.
Your entity can now transact with more than 140 government digital services. Register for CorpPass now to prevent any disruption to your business transactions!


Log in with CorpPass

UEN/ENTITY ID




1

CORPPASS ID




2

Password



3

☐ Remember Entity ID



Forgot [Entity / CorpPass ID](#) or [Password](#)

Cancel

Login ▶

4

Don't have a CorpPass Account?


[Get Started](#)


Step No.	Action
1.	Enter the company's UEN or Entity ID .
2.	Enter your CorpPass ID .
3.	Enter your CorpPass Password .
4.	Click on " Login " button.

b) Log in via Tax Agent Login > Business Client with CorpPass

Singapore Corporate Access


CorpPass
BETA


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CorpPass is now the **ONLY** login method for corporate transactions with the Government.
Your entity can now transact with more than 140 government digital services. Register for CorpPass now to prevent any disruption to your business transactions!

Log in with CorpPass

UEN/ENTITY ID 

CORPPASS ID 

Password 

☐ Remember Entity ID 

Forgot [Entity / CorpPass ID](#) or [Password](#)

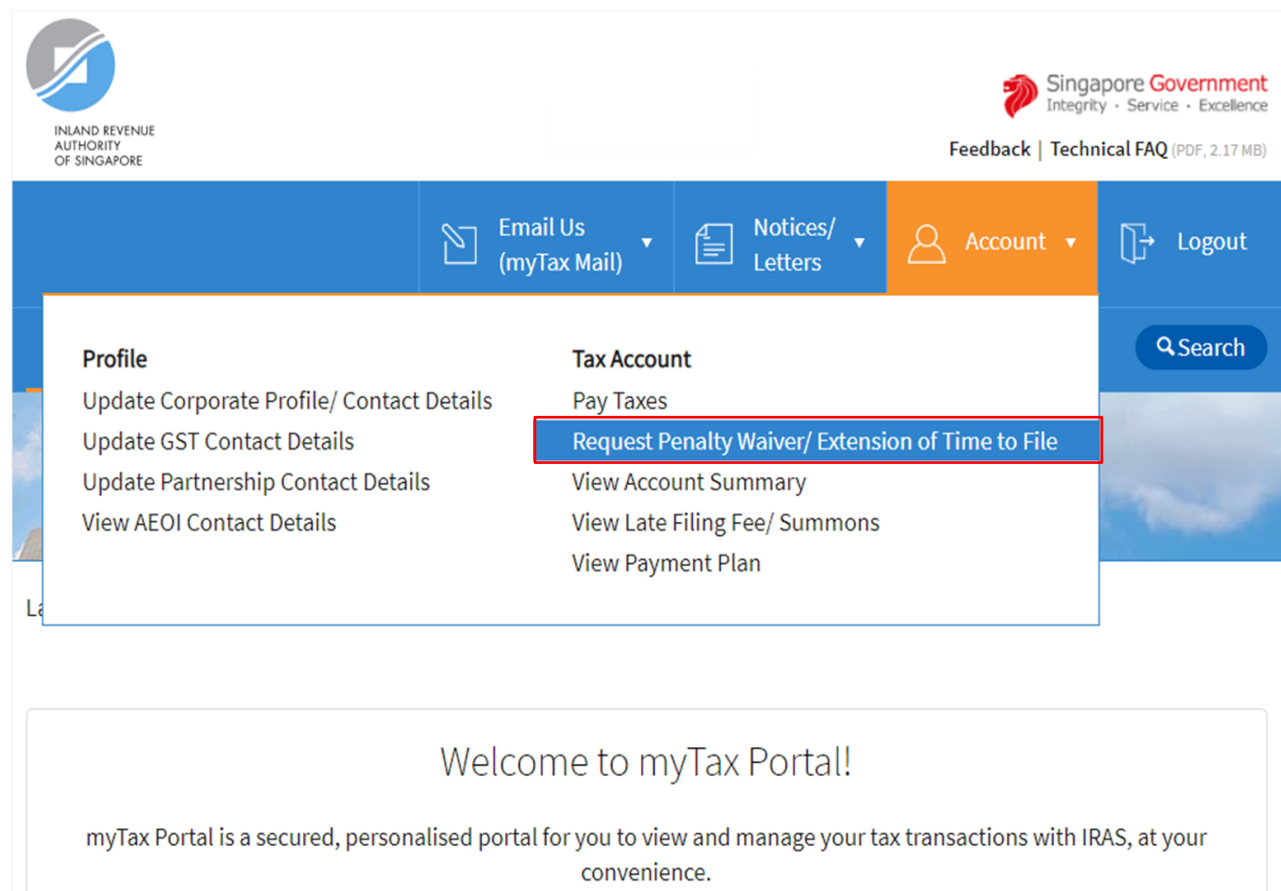
Cancel

Login ▶

Don't have a CorpPass Account?
[Get Started](#)

Step No.	Action
1.	Enter the Tax Agent Firm's UEN or Entity ID .
2.	Enter your CorpPass ID .
3.	Enter your CorpPass Password .
4.	Click on " Login " button.

After logging in with CorpPass



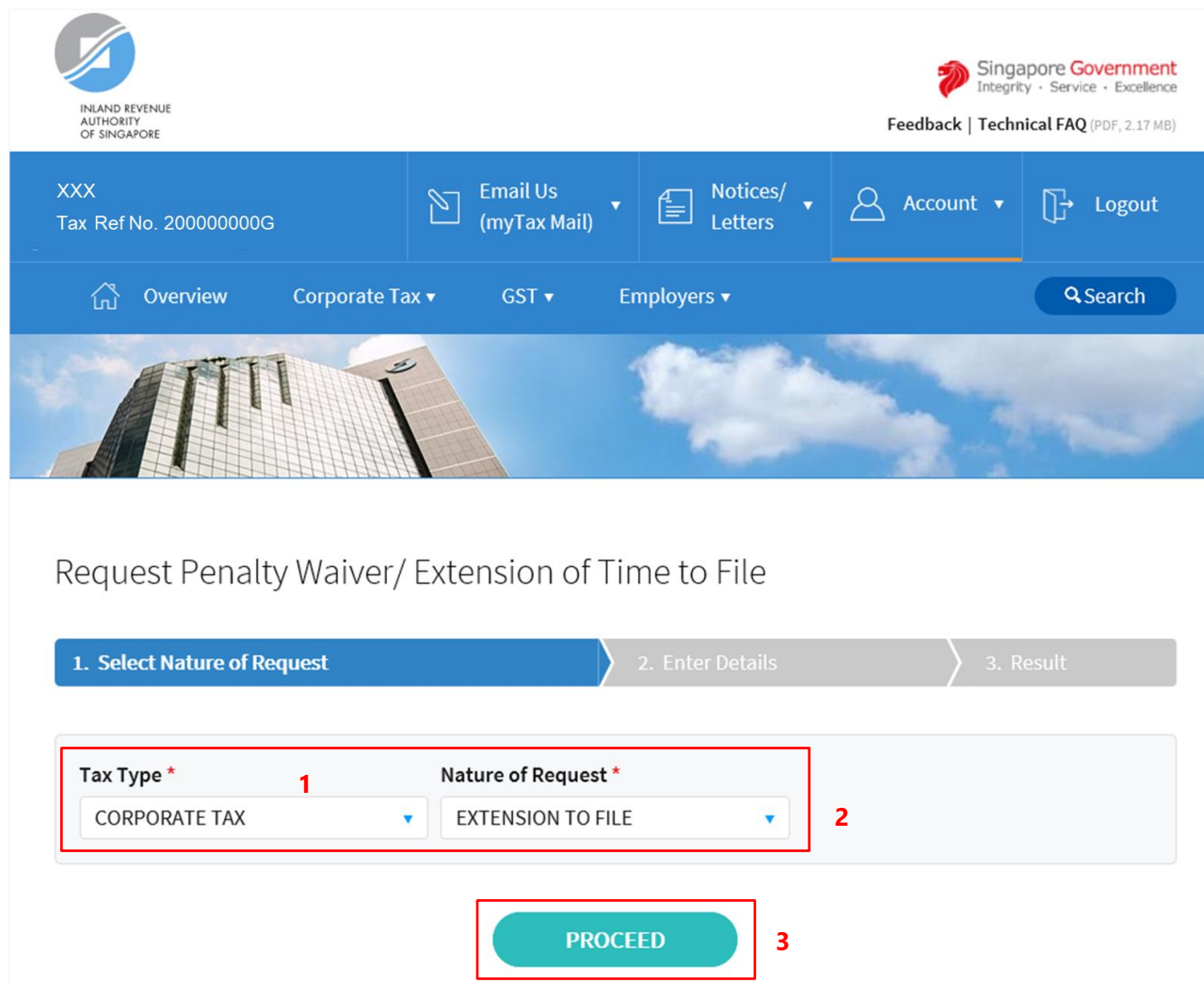
Step No. Action

1. At the "Overview" page, click on "**Account**" dropdown list and select **Request Penalty Waiver/ Extension of Time to File**.

Select the relevant Login below and click on the link to continue:

- Business Tax with CorpPass
 - [Request for Extension of Time to File](#)
 - [Appeal for Waiver of Late Filing Fee](#)
 - [Appeal for Waiver of Late Payment Penalty](#)
- Tax Agent Login > Business Client with CorpPass
 - [Request for Extension of Time to File](#)
 - [Appeal for Waiver of Late Filing Fee](#)
 - [Appeal for Waiver of Late Payment Penalty](#)

**REQUEST FOR EXTENSION OF TIME TO FILE
YOUR ORGANISATION'S
CORPORATE TAX RETURN AND/OR ACCOUNTS
(VIA BUSINESS TAX with CORPPASS)**



INLAND REVENUE AUTHORITY OF SINGAPORE

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Feedback | Technical FAQ (PDF, 2.17 MB)

XXX
Tax Ref No. 200000000G

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Notices/ Letters ▾

Account ▾

Logout

Overview Corporate Tax ▾ GST ▾ Employers ▾

Search

Request Penalty Waiver/ Extension of Time to File

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

Tax Type * **1**

CORPORATE TAX ▾

Nature of Request *

EXTENSION TO FILE ▾ **2**

PROCEED **3**

Step No. Action

1. At the "Select Nature of Request" page, click on "**Tax Type**" dropdown list and select **CORPORATE TAX**.
2. Click on "**Nature of Request**" dropdown list and select "**EXTENSION TO FILE**".
3. Click on "**PROCEED**" button.

Note

Please ensure that the organisation has authorised you with **Corporate Tax (Filing and Applications)** e-Service before making the request.

Request Details

Tax Type	CORPORATE TAX
Nature of Request	EXTENSION TO FILE
Year of Assessment *	2018 1
Name of Requestor	XXX
Designation *	DIRECTOR 2

Contact Information

Contact No. *	+65 91234567 3
<input type="checkbox"/> I like to be contacted via a foreign number	
Email Address *	ABCDEF@GMAIL.COM 4

BACK SUBMIT 5

Step No. Action

- At the "Enter Details" page, click on **"Year of Assessment"** dropdown list to select the **Year of Assessment** to appeal for waiver.
- Enter your **Designation** in **"Designation"** field.
- Enter your **contact number** in **"Contact No."** field.

If you do not have a local number, check the box next to **"I like to be contacted via a foreign number"** to enter Country Code, Area Code and foreign contact number.
- Enter your **email address** in **"Email Address"** field.
- Click on **"SUBMIT"** button.

Note

Extension of time to file for current Year of Assessment will only be available after 30 November.

Step No.	Action
----------	--------

- | | |
|----|---|
| 1. | Click on " OK " button after you have confirmed the details entered are correct. |
|----|---|

Click on "**CANCEL**" button to return to "Enter Details" page to amend the details.

The screenshot displays a web application interface for requesting a penalty waiver or extension of time to file for corporate tax. The main heading is "Request Penalty Waiver/ Extension of Time to File". Below the heading is a progress bar with three steps: "1. Select Nature of Request", "2. Enter Details", and "3. Result". The "2. Enter Details" step is currently active. On the left side, under the heading "Request Details", there are several input fields: "Tax Type", "Nature of Request", "Year of Assessment *", "Name of Requestor", and "Designation *". The "Designation *" field is filled with "DIRECTOR". A confirmation dialog box is overlaid on the form. The dialog box has a title "Confirm" and a message: "Please confirm that the details entered are correct. Do not close the window until you have received the Result page." At the bottom of the dialog box are two buttons: "CANCEL" and "OK". The "OK" button is highlighted with a red border.

Request Penalty Waiver/ Extension of Time to File [PRINT](#)

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

Result

We will review your request and contact you within 3 working days.

Name	XXX	Tax Ref No.	200000000G
Acknowledgement No.	392745	Date/ Time	13 Jun 2019 05:35 PM

Tax Type	CORPORATE TAX	Nature of Request	EXTENSION TO FILE
Year of Assessment	2018	Contact No.	91234567
Name of Requestor	XXX	Designation	DIRECTOR
Email Address	ABCDEF@GMAIL.COM		

[NEW REQUEST](#)

Step No. Action

1. The outcome of your request will display on the "Result" page.

After which, you may proceed with the following action:

- Click on **"PRINT"** button to print the page.

OR

- Click on **"NEW REQUEST"** button to make another request.

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

APPEAL FOR WAIVER OF LATE FILING FEE (VIA BUSINESS TAX with CORPPASS)

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Feedback | Technical FAQ (PDF, 2.17 MB)

XXX
Tax Ref No. 200000000G

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Request Penalty Waiver/ Extension of Time to File

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

Tax Type * 1 **Nature of Request ***

CORPORATE TAX | LATE FILING FEE WAIVER 2

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


PROCEED 3

Step No. Action


1. At the "Select Nature of Request" page, click on "**Tax Type**" dropdown list and select **CORPORATE TAX**.
2. Click on "**Nature of Request**" dropdown list and select **LATE FILING FEE WAIVER**.
3. Click on "**PROCEED**" button.

Note

Please ensure that the organisation has authorised you with **Corporate Tax (Filing and Applications)** e-Service before making the appeal.



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XXX
Tax Ref No. 200000000G

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GST

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Search



Request Penalty Waiver/ Extension of Time to File

1. Select Nature of Request

2. Enter Details

3. Result

Request Details

Tax Type: CORPORATE TAX

Nature of Request: LATE FILING FEE WAIVER

Year of Assessment*: 2018 1

Name of Requestor: XXX

Designation*: DIRECTOR 2

Contact Information

Contact No.*: +65 91234567 3

☐ I like to be contacted via a foreign number

Email Address*: ABCDEFG@GMAIL.COM 4

BACK SUBMIT 5

Step No. Action

- At the "Enter Details" page, click on "**Year of Assessment**" dropdown list to select the **Year of Assessment** to appeal for waiver.
- Enter your **Designation** in "**Designation**" field.
- Enter your **contact number** in "**Contact No.**" field.

If you do not have a local number, check the box next to "**I like to be contacted via a foreign number**" to enter Country Code, Area Code and foreign contact number.
- Enter your **email address** in "**Email Address**" field.
- Click on "**SUBMIT**" button.

Note

Appeal for waiver of Late Filing Fee for current Year of Assessment will only be available after 30 November.

Step No.	Action
----------	--------

- | | |
|----|---|
| 1. | Click on " OK " button after you have confirmed the details entered are correct. |
|----|---|

Click on "**CANCEL**" button to return to "Enter Details" page to amend the details.

The screenshot displays a web application interface for requesting a penalty waiver or extension of time to file for corporate tax. The main heading is "Request Penalty Waiver/ Extension of Time to File". Below the heading is a progress bar with three steps: "1. Select Nature of Request", "2. Enter Details", and "3. Result". The "2. Enter Details" step is currently active. On the left side, there is a "Request Details" section with the following fields: "Tax Type", "Nature of Request", "Year of Assessment *", "Name of Requestor", and "Designation *". The "Designation *" field is filled with "DIRECTOR". At the bottom of the form, there are "BACK" and "SUBMIT" buttons. A "Confirm" dialog box is overlaid on the form, containing the text: "Please confirm that the details entered are correct. Do not close the window until you have received the Result page." Below the text are two buttons: "CANCEL" and "OK". The "OK" button is highlighted with a red border.

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XXX
Tax Ref No. 200000000G

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Request Penalty Waiver/ Extension of Time to File

PRINT

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

Result

We will review your request and contact you within 3 working days.

Name	XXX	Tax Ref No.	200000000G
Acknowledgement No.	392749	Date/ Time	13 Jun 2019 07:03 PM

Tax Type	CORPORATE TAX	Nature of Request	LATE FILING FEE WAIVER
Year of Assessment	2018	Contact No.	91234567
Name of Requestor	XXX	Designation	DIRECTOR
Email Address	ABCDEF@GMAIL.COM		

NEW REQUEST

Step No. Action

1. The outcome of your appeal will display on the "Result" page.

After which, you may proceed with the following action:

- Click on "**PRINT**" button to print the page.

OR

- Click on "**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 (VIA BUSINESS TAX with CORPPASS)

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Feedback | Technical FAQ (PDF, 2.17 MB)

XXX
Tax Ref No. 200000000G

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Search

Request Penalty Waiver/ Extension of Time to File

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

Tax Type * 1
CORPORATE TAX

Nature of Request * 2
LATE PAYMENT PENALTY WAIVER

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:

☐ * understand that if this is not the first late payment in the last 2 years, my appeal for penalty waiver will be denied.

☐ * undertake to pay my tax by the due date in future.

☐ * understand that future appeals for waiver of late payment penalties (if I am late again in my tax obligations) will be rejected.

3

PROCEED 4

Step No. Action

1. At the "Select Nature of Request" page, click on "**Tax Type**" dropdown list and select **CORPORATE TAX**.
2. Click on "**Nature of Request**" dropdown list and select **LATE PAYMENT PENALTY WAIVER**.
3. Read all 3 conditions and check the boxes if agreeable with the conditions.
4. Click on "**PROCEED**" button.

Note

Please ensure that the organisation has authorised you with **Corporate Tax (Filing and Applications)** and **Corporate Tax (Payment)** e-Services before making the appeal.

Request Details

Tax Type	CORPORATE TAX
Nature of Request	LATE PAYMENT PENALTY WAIVER
Year of Assessment *	2018
Name of Requestor	XXX
Designation *	DIRECTOR

Contact Information

Contact No. *	+65 91234567
<input type="checkbox"/> I like to be contacted via a foreign number	
Email Address *	ABCDEF@GMAIL.COM

BACK SUBMIT

Step No. Action

- At the "Enter Details" page, click on **"Year of Assessment"** dropdown list to select the **Year of Assessment** to appeal for waiver.
- Enter your **Designation** in **"Designation"** field.
- Enter your **contact number** in **"Contact No."** field.

If you do not have a local number, check the box next to **"I like to be contacted via a foreign number"** to enter Country Code, Area Code and foreign contact number.

- Enter your **email address** in **"Email Address"** field.
- 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
----------	--------

- | | |
|----|---|
| 1. | Click on "OK" button after you have confirmed the details entered are correct. |
|----|---|

Click on **"CANCEL"** button to return to "Enter Details" page to amend the details.

The screenshot displays a web application interface for requesting a penalty waiver or extension of time to file for corporate tax. The main heading is "Request Penalty Waiver/ Extension of Time to File". Below the heading is a progress bar with three steps: "1. Select Nature of Request", "2. Enter Details", and "3. Result". The "2. Enter Details" step is currently active. The interface is divided into two main sections: "Request Details" on the left and "Contact Information" on the right. The "Request Details" section includes fields for "Tax Type", "Nature of Request", "Year of Assessment *", "Name of Requestor", and "Designation *". The "Contact Information" section includes fields for "Designation *", "Phone number", "Email address", and "Company name". A "Confirm" dialog box is overlaid on the interface, containing the text "Please confirm that the details entered are correct. Do not close the window until you have received the Result page." and two buttons: "CANCEL" and "OK". The "OK" button is highlighted with a red border.

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XXX
Tax Ref No. 200000000G

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Search

Request Penalty Waiver/ Extension of Time to File

PRINT

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

Result

There is no 5% late payment penalty imposed for the Year of Assessment 2018 as of today. You may check your account balance via "View Account Summary".

Name	XXX	Tax Ref No.	200000000G
------	-----	-------------	------------

Tax Type	CORPORATE TAX	Nature of Request	LATE PAYMENT PENALTY WAIVER
Year of Assessment	2018	Contact No.	91234567
Name of Requestor	XXX	Designation	DIRECTOR
Email Address	ABCDEF@GMAIL.COM		

NEW REQUEST

Step No. Action

1. The outcome of your appeal will display on the "Result" page.

After which, you may proceed with the following action:

- Click on "**PRINT**" button to print the page.

OR

- Click on "**NEW REQUEST**" button to make another appeal.

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

**REQUEST FOR EXTENSION OF TIME TO FILE
YOUR CLIENT'S
CORPORATE TAX RETURN AND/OR ACCOUNTS
(VIA TAX AGENT LOGIN > BUSINESS CLIENT with CORPPASS)**

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Client Selection

for Request Penalty Waiver/ Extension of Time to File

Continue with

Client Tax Ref No. ⓘ 1
UEN-LOCAL CO


2


NEXT 3

- | Step No. | Action |
|----------|--|
| 1. | Select your Client Tax Ref No. Type from the dropdown list. |
| 2. | Enter your Client's Tax Reference Number . |
| 3. | Click on " NEXT " button. |

Note

Please ensure that your client has authorised you with **Corporate Tax (Filing and Applications)** e-Service before making the request.





Feedback | [Technical FAQ](#) (PDF, 2.17 MB)

XXX
Tax Ref No. 200000000G

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(myTax Mail)

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Corporate Tax

GST

Employers

Search



Request Penalty Waiver/ Extension of Time to File

1. Select Nature of Request

2. Enter Details

3. Result

Tax Type *



CORPORATE TAX

Nature of Request *

EXTENSION TO FILE

PROCEED

- | Step No. | Action |
|----------|--|
| 1. | At the "Select Nature of Request" page, click on " Tax Type " dropdown list and select CORPORATE TAX . |
| 2. | Click on " Nature of Request " dropdown list and select EXTENSION TO FILE . |
| 3. | Click on " PROCEED " button. |

Feedback | Technical FAQ (PDF, 2.17 MB)

XXX
Tax Ref No. 200000000G


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Overview
Corporate Tax
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1. Select Nature of Request
2. Enter Details
3. Result

Tax Type
CORPORATE TAX

Nature of Request
EXTENSION TO FILE

Year of Assessment *
2018

Name of Requestor
XXX

Designation *
TAX AGENT

Contact No. *
+65 91234567

☐ I like to be contacted via a foreign number

Email Address *
ABCDEF@GMAIL.COM

BACK
SUBMIT

Step No. Action

- At the "Enter Details" page, click on "**Year of Assessment**" dropdown list to select the **Year of Assessment** to appeal for waiver.
- Enter your **Designation** in "**Designation**" field.
- Enter your **contact number** in "**Contact No.**" field.



If you do not have a local number, check the box next to "**I like to be contacted via a foreign number**" to enter Country Code, Area Code and foreign contact number.
- Enter your **email address** in "**Email Address**" field.
- Click on "**SUBMIT**" button.

Note

Extension of time to file for current Year of Assessment will only be available after 30 November.

The screenshot displays the 'Request Penalty Waiver/ Extension of Time to File' application. At the top, a progress bar shows three steps: '1. Select Nature of Request', '2. Enter Details' (which is the active step), and '3. Result'. On the left, a sidebar titled 'Request Details' contains a list of fields: 'Tax Type', 'Nature of Request', 'Year of Assessment *', and 'Name of Requestor'. A modal dialog box is centered on the screen with the title 'Confirm'. The dialog contains the text: 'Please confirm that the details entered are correct. Do not close the window until you have received the Result page.' At the bottom of the dialog are two buttons: 'CANCEL' and 'OK'. The 'OK' button is highlighted with an orange border, and the 'CANCEL' button is highlighted with a red border.

- | Step No. | Action |
|----------|---|
| 1. | Click on " OK " button after you have confirmed the details entered are correct. |
| | Click on " CANCEL " button to return to "Enter Details" page to amend the details. |

Feedback | [Technical FAQ](#) (PDF, 2.17 MB)

XXX
Tax Ref No. 200000000G


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Employers
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Request Penalty Waiver/ Extension of Time to File
PRINT

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

Result

We will review your request and contact you within 3 working days.

Name	XXX	Tax Ref No.	200000000G
Acknowledgement No.	392745	Date/ Time	13 Jun 2019 05:35 PM

Tax Type	CORPORATE TAX	Nature of Request	EXTENSION TO FILE
Year of Assessment	2018	Contact No.	91234567
Name of Requestor	XXX	Designation	TAX AGENT
Email Address	ABCDEF@GMAIL.COM		

NEW REQUEST

Step No. Action

- The outcome of your appeal will display on the "Result" page.

After which, you may proceed with the following action:

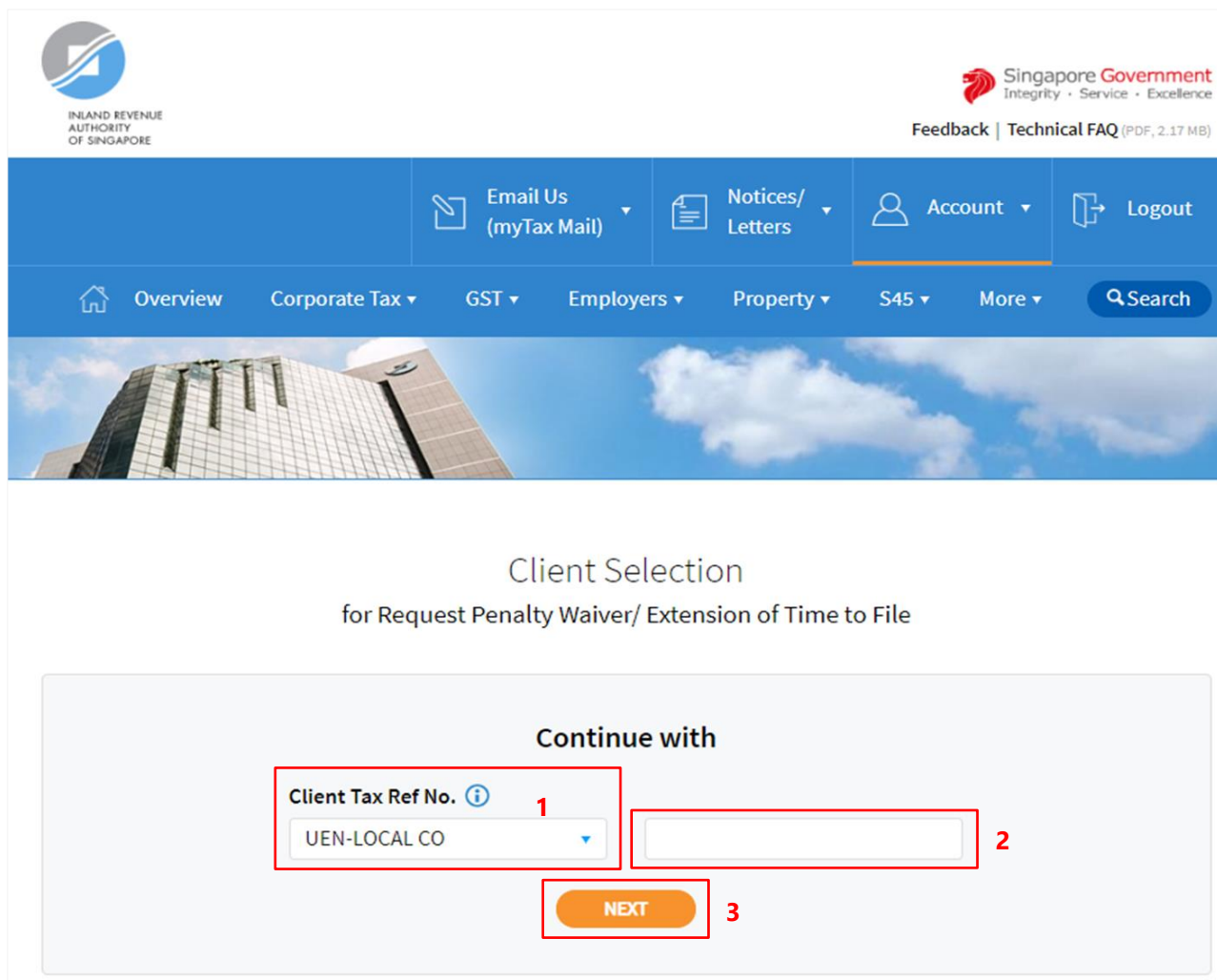
- Click on "**PRINT**" button to print the page.

OR

- Click on "**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 FILING FEE
(VIA TAX AGENT LOGIN > BUSINESS CLIENT with CORPPASS)**



The screenshot shows the IRAS website header with the logo and navigation links. Below the header is a blue banner with a building image. The main content area is titled 'Client Selection for Request Penalty Waiver/ Extension of Time to File'. It contains a form with the following elements:

- Continue with** (Section Header)
- Client Tax Ref No.** (Dropdown menu) with a red box and number 1. The selected value is 'UEN-LOCAL CO'.
- Tax Reference Number** (Text input field) with a red box and number 2.
- NEXT** (Orange button) with a red box and number 3.

- | Step No. | Action |
|----------|--|
| 1. | Select your Client Tax Ref No. Type from the dropdown list. |
| 2. | Enter your Client's Tax Reference Number . |
| 3. | Click on " NEXT " button. |

Note

Please ensure that your client has authorised you with **Corporate Tax (Filing and Applications)** e-Service before making the appeal.

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XXX
Tax Ref No. 200000000G

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Request Penalty Waiver/ Extension of Time to File

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


Tax Type * **1** **Nature of Request ***

CORPORATE TAX LATE FILING FEE WAIVER **2**


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

PROCEED **3**

- | Step No. | Action |
|----------|--|
| 1. | At the "Select Nature of Request" page, click on " Tax Type " dropdown list and select CORPORATE TAX . |
| 2. | Click on " Nature of Request " dropdown list and select LATE FILING FEE WAIVER . |
| 3. | Click on " PROCEED " button. |



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XXX

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[GST](#)
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Request Penalty Waiver/ Extension of Time to File

1. Select Nature of Request

2. Enter Details

3. Result

Request Details

Tax Type

CORPORATE TAX

Nature of Request

LATE FILING FEE WAIVER

Year of Assessment *

2018

1

Name of Requestor

XXX

Designation *

TAX AGENT

2

Contact Information

Contact No. *

+65 91234567

3

☐ I like to be contacted via a foreign number

Email Address *

ABCDEFG@GMAIL.COM

4

BACK

SUBMIT

5

Step No. Action

- At the "Enter Details" page, click on **"Year of Assessment"** dropdown list to select the **Year of Assessment** to appeal for waiver.
- Enter your **Designation** in **"Designation"** field.
- Enter your **contact number** in **"Contact No."** field.

If you do not have a local number, check the box next to **"I like to be contacted via a foreign number"** to enter Country Code, Area Code and foreign contact number.
- Enter your **email address** in **"Email Address"** field.
- Click on **"SUBMIT"** button.

Note

Appeal for waiver of Late Filing Fee for current Year of Assessment will only be available after 30 November.

The screenshot displays a web application interface for requesting a penalty waiver or extension of time to file. The main heading is "Request Penalty Waiver/ Extension of Time to File". Below the heading is a progress bar with three steps: "1. Select Nature of Request", "2. Enter Details" (which is the current step and highlighted in dark blue), and "3. Result". On the left side, there is a "Request Details" sidebar with the following fields: "Tax Type", "Nature of Request", "Year of Assessment *", and "Name of Requestor". The main content area is partially obscured by a white confirmation dialog box. The dialog box has the title "Confirm" and the text: "Please confirm that the details entered are correct. Do not close the window until you have received the Result page." At the bottom of the dialog box are two buttons: "CANCEL" (a white button with a grey border) and "OK" (an orange button). The "OK" button is highlighted with a red rectangular box.

- | Step No. | Action |
|----------|---|
| 1. | Click on " OK " button after you have confirmed the details entered are correct. |
| | Click on " CANCEL " button to return to "Enter Details" page to amend the details. |

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XXX
Tax Ref No. 200000000G

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Request Penalty Waiver/ Extension of Time to File

PRINT

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

Result

We will review your request and contact you within 3 working days.

Name	XXX	Tax Ref No.	200000000G
Acknowledgement No.	392749	Date/ Time	13 Jun 2019 07:03 PM

Tax Type	CORPORATE TAX	Nature of Request	LATE FILING FEE WAIVER
Year of Assessment	2018	Contact No.	91234567
Name of Requestor	XXX	Designation	TAX AGENT
Email Address	ABCDEFG@GMAIL.COM		

NEW REQUEST

Step No. Action

1. The outcome of your appeal will display on the "Result" page.

After which, you may proceed with the following action:

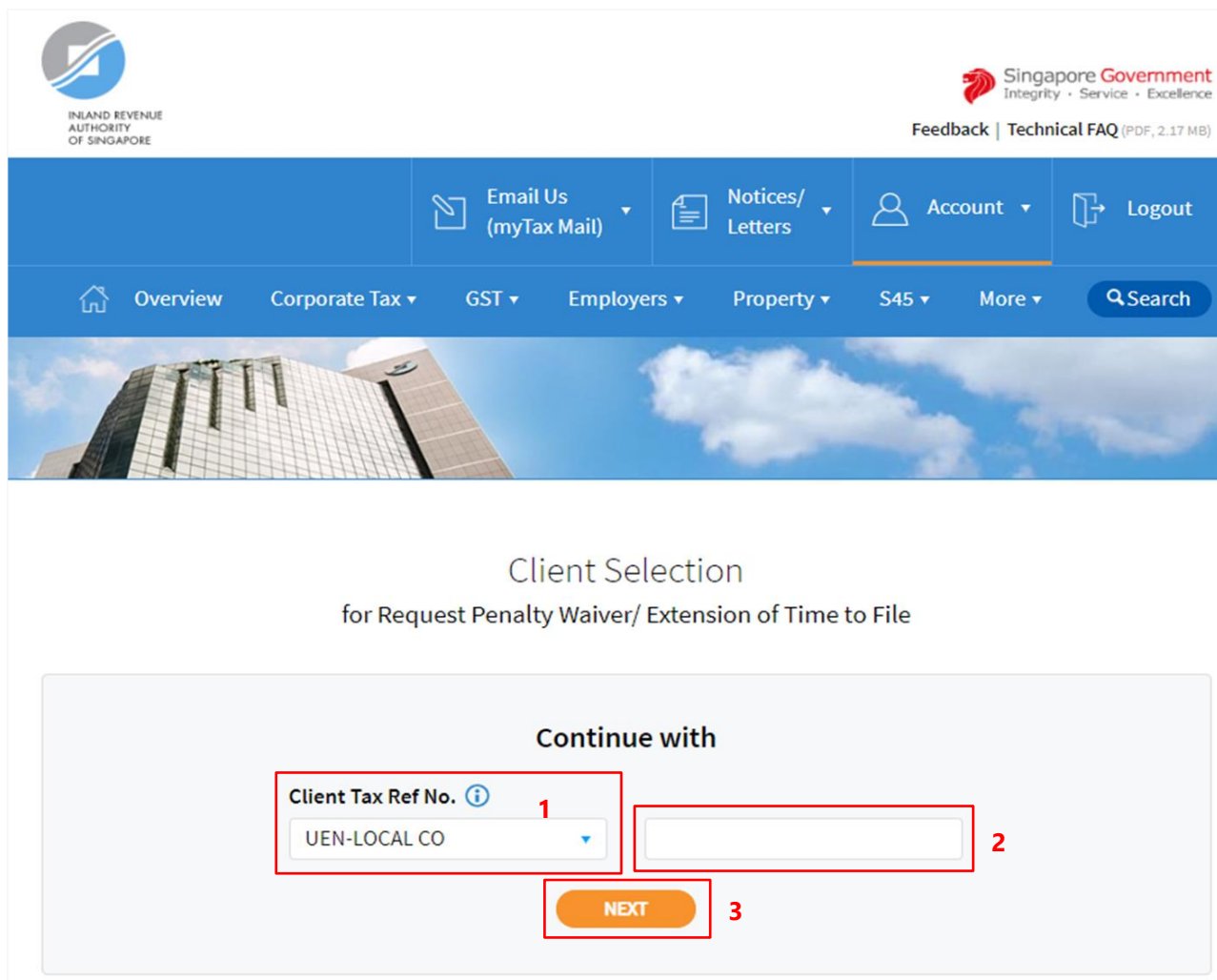
- Click on **"PRINT"** button to print the page.

OR

- Click on **"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 (VIA TAX AGENT LOGIN > BUSINESS CLIENT with CORPPASS)





The screenshot shows the IRAS website interface. At the top, there is a navigation bar with links for 'Email Us (myTax Mail)', 'Notices/Letters', 'Account', and 'Logout'. Below this is a secondary navigation bar with links for 'Overview', 'Corporate Tax', 'GST', 'Employers', 'Property', 'S45', and 'More'. A search bar is also present. The main content area is titled 'Client Selection for Request Penalty Waiver/ Extension of Time to File'. Below this title, there is a form titled 'Continue with'. The form contains two input fields: a dropdown menu for 'Client Tax Ref No.' (labeled 1) and a text input field for 'Tax Reference Number' (labeled 2). Both fields are highlighted with red boxes. Below these fields is an orange button labeled 'NEXT' (labeled 3), which is also highlighted with a red box.

- | Step No. | Action |
|----------|--|
| 1. | Select your Client Tax Ref No. Type from the dropdown list. |
| 2. | Enter your Client's Tax Reference Number . |
| 3. | Click on " NEXT " button. |

Note

Please ensure that your client has authorised you with **Corporate Tax (Filing and Applications)** and **Corporate Tax (Payment)** e-Services before making the appeal.

Feedback | Technical FAQ (PDF, 2.17 MB)

XXX
Tax Ref No. 200000000G

Email Us
(myTax Mail)

1
Notices/
Letters

Account

Logout

Overview

Corporate Tax

GST

Employers

Search

Request Penalty Waiver/ Extension of Time to File

1. Select Nature of Request

2. Enter Details

3. Result

Tax Type * 1
CORPORATE TAX

Nature of Request *
LATE PAYMENT PENALTY WAIVER 2

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:

☐ * 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.


3

PROCEED 4

- | Step No. | Action |
|----------|--|
| 1. | At the "Select Nature of Request" page, click on " Tax Type " dropdown list and select CORPORATE TAX . |
| 2. | Click on " Nature of Request " dropdown list and select LATE PAYMENT PENALTY WAIVER . |
| 3. | Read all 3 conditions and check the boxes if agreeable with the conditions. |
| 4. | Click on " PROCEED " button. |



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[Feedback](#) | [Technical FAQ \(PDF, 2.17 MB\)](#)

XXX


Tax Ref No. 200000000G




Email Us
(myTax Mail)




1 Notices/
Letters



Account



Logout




Overview


Corporate Tax

GST

Employers



Search



Request Penalty Waiver/ Extension of Time to File

1. Select Nature of Request

2. Enter Details

3. Result

Request Details

Tax Type

CORPORATE TAX

Nature of Request

LATE PAYMENT PENALTY
WAIVER

Year of Assessment *

2018

Name of Requestor

XXX

Designation *

TAX AGENT

Contact Information

Contact No. *

+65 91234567

☐ I like to be contacted via a foreign number

Email Address *

ABCDEF@GMAIL.COM

BACK

SUBMIT

Step No. Action

- At the "Enter Details" page, click on **"Year of Assessment"** dropdown list to select the **Year of Assessment** to appeal for waiver.
- Enter your **Designation** in **"Designation"** field.
- Enter your **contact number** in **"Contact No."** field.

If you do not have a local number, check the box next to **"I like to be contacted via a foreign number"** to enter Country Code, Area Code and foreign contact number.
- Enter your **email address** in **"Email Address"** field.
- Click on **"SUBMIT"** button.

Note

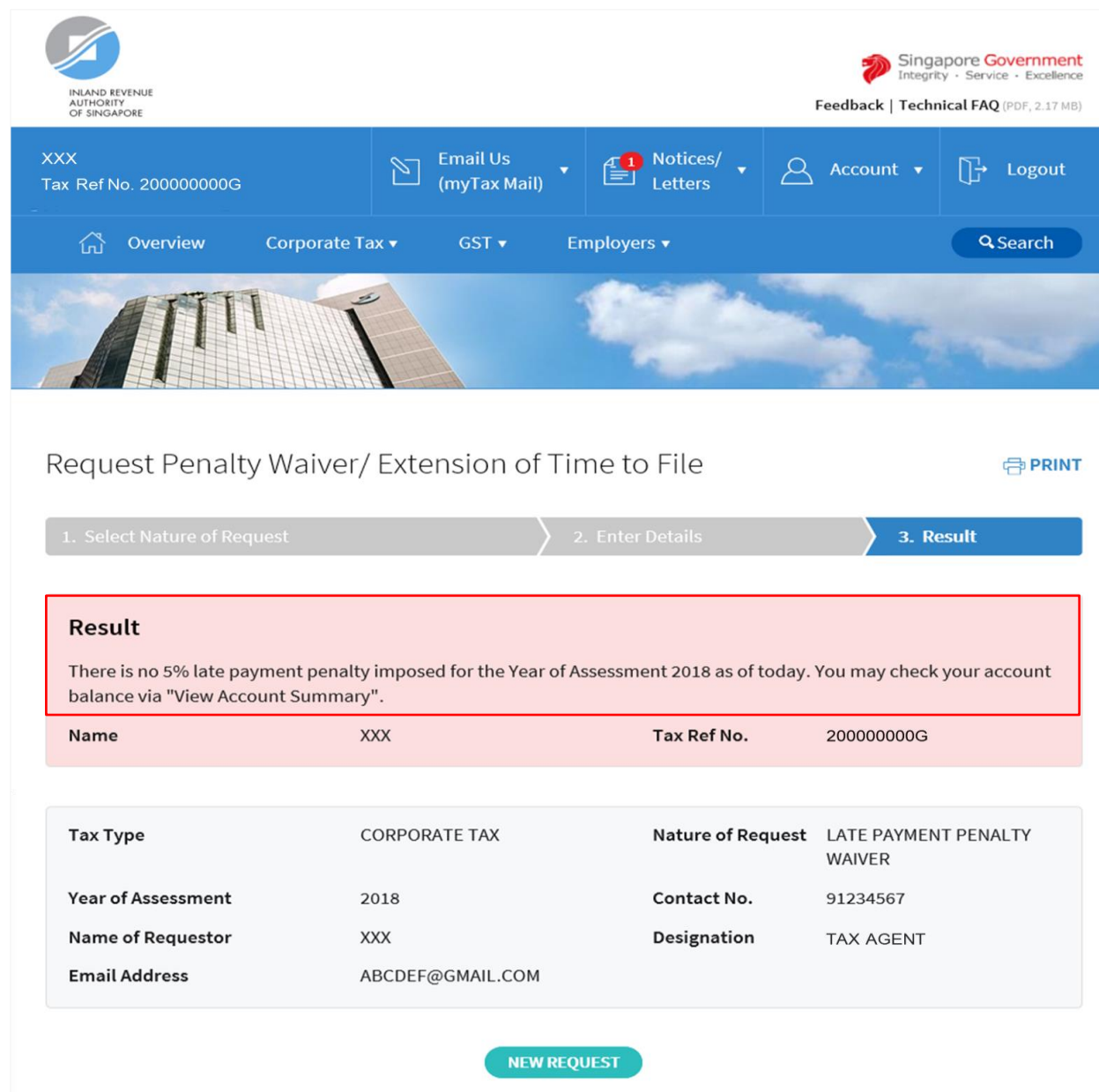
Appeal for waiver of Late Payment Penalty is available for 1 back, current and 2 advance Year of Assessment. Current Year of Assessment changes after 30 November.

The screenshot displays a web application interface for requesting a penalty waiver or extension of time to file. The main heading is "Request Penalty Waiver/ Extension of Time to File". Below the heading is a progress bar with three steps: "1. Select Nature of Request", "2. Enter Details" (which is the active step), and "3. Result". On the left side, there is a "Request Details" sidebar with fields for "Tax Type", "Nature of Request", "Year of Assessment *", and "Name of Requestor". A central white dialog box with a blue border is overlaid on the interface. The dialog box is titled "Confirm" and contains the text: "Please confirm that the details entered are correct. Do not close the window until you have received the Result page." At the bottom of the dialog box, there are two buttons: "CANCEL" and "OK". The "OK" button is highlighted with a red rectangular border.

Step No.	Action
----------	--------

- | | |
|----|---|
| 1. | Click on " OK " button after you have confirmed the details entered are correct. |
|----|---|

Click on "**CANCEL**" button to return to "Enter Details" page to amend the details.



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Feedback | Technical FAQ (PDF, 2.17 MB)

XXX
Tax Ref No. 200000000G

Email Us (myTax Mail)

1 Notices/ Letters

Account

Logout

Overview Corporate Tax GST Employers

Search

Request Penalty Waiver/ Extension of Time to File

PRINT

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

Result

There is no 5% late payment penalty imposed for the Year of Assessment 2018 as of today. You may check your account balance via "View Account Summary".

Name	XXX	Tax Ref No.	200000000G
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Tax Type	CORPORATE TAX	Nature of Request	LATE PAYMENT PENALTY WAIVER
Year of Assessment	2018	Contact No.	91234567
Name of Requestor	XXX	Designation	TAX AGENT
Email Address	ABCDEF@GMAIL.COM		

NEW REQUEST

Step No. Action

1. The outcome of your appeal will display on the "Result" page.

After which, you may proceed with the following action:

- Click on "**PRINT**" button to print the page.

OR

- Click on "**NEW REQUEST**" button to make another appeal.

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

Contact Information

For enquiries on this user guide, please call 63567012.

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