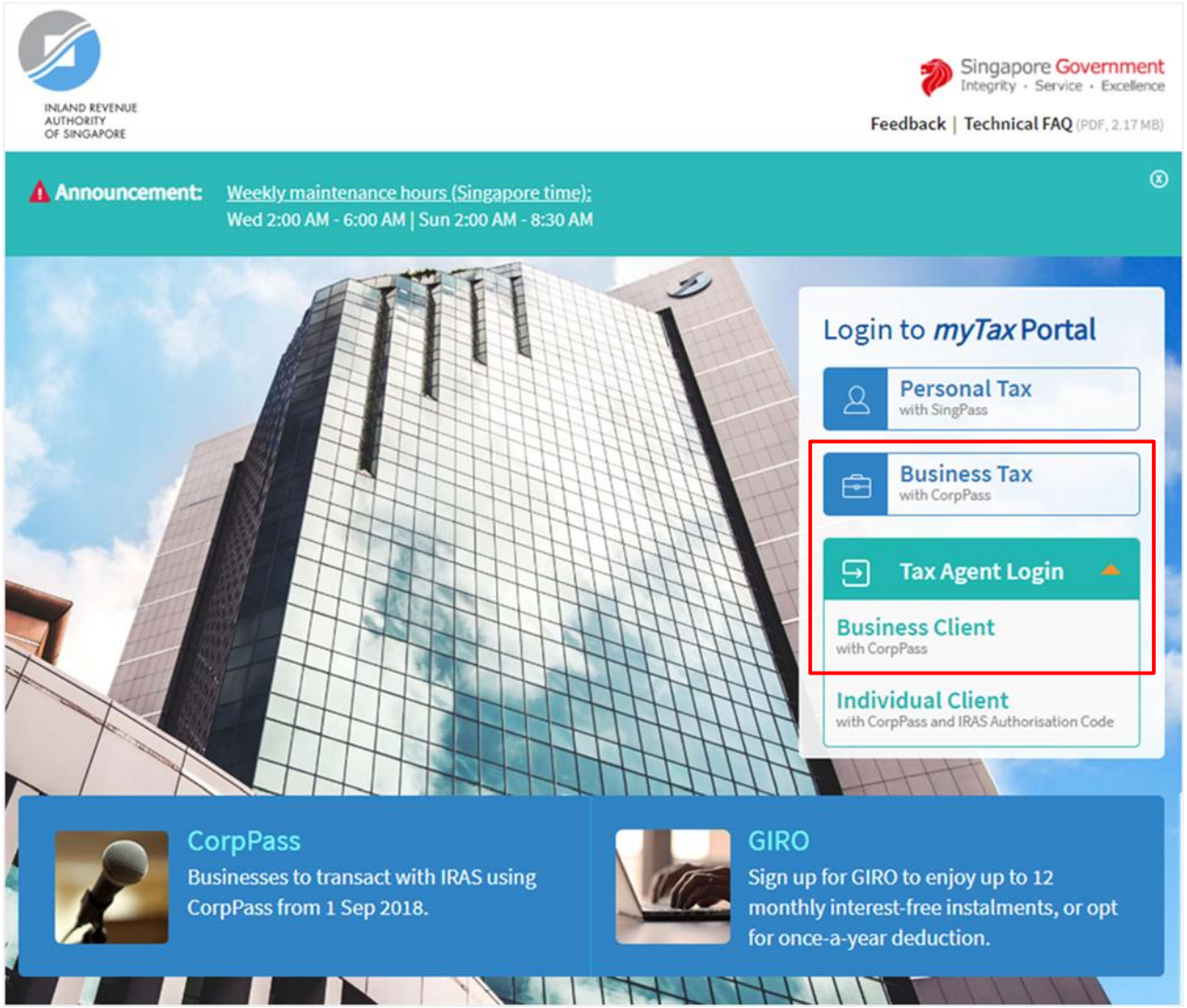
INLAND REVENUE
AUTHORITY
OF SINGAPORE

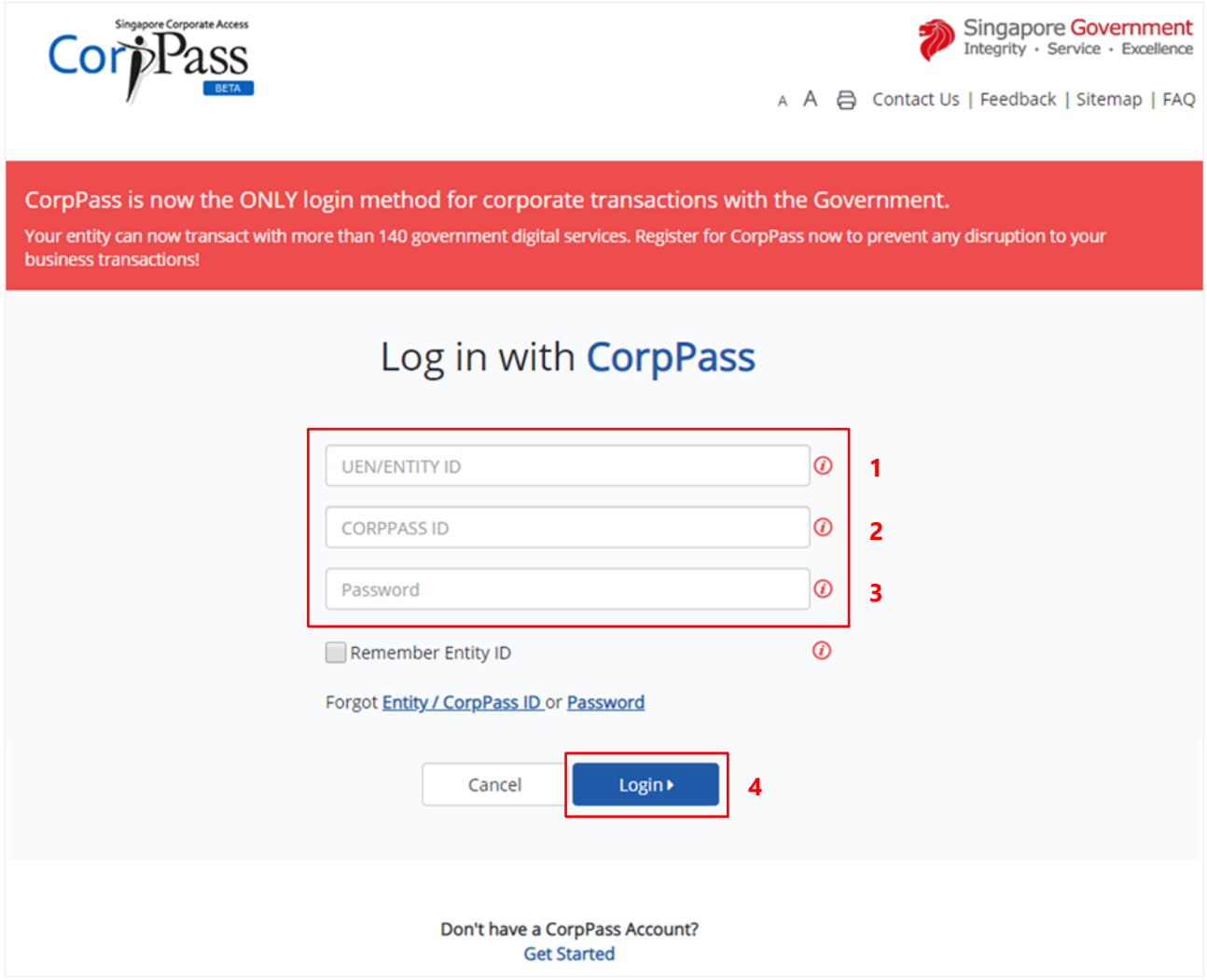
User Guide

Request Penalty Waiver/ Extension of Time to File (Goods and Services Tax)



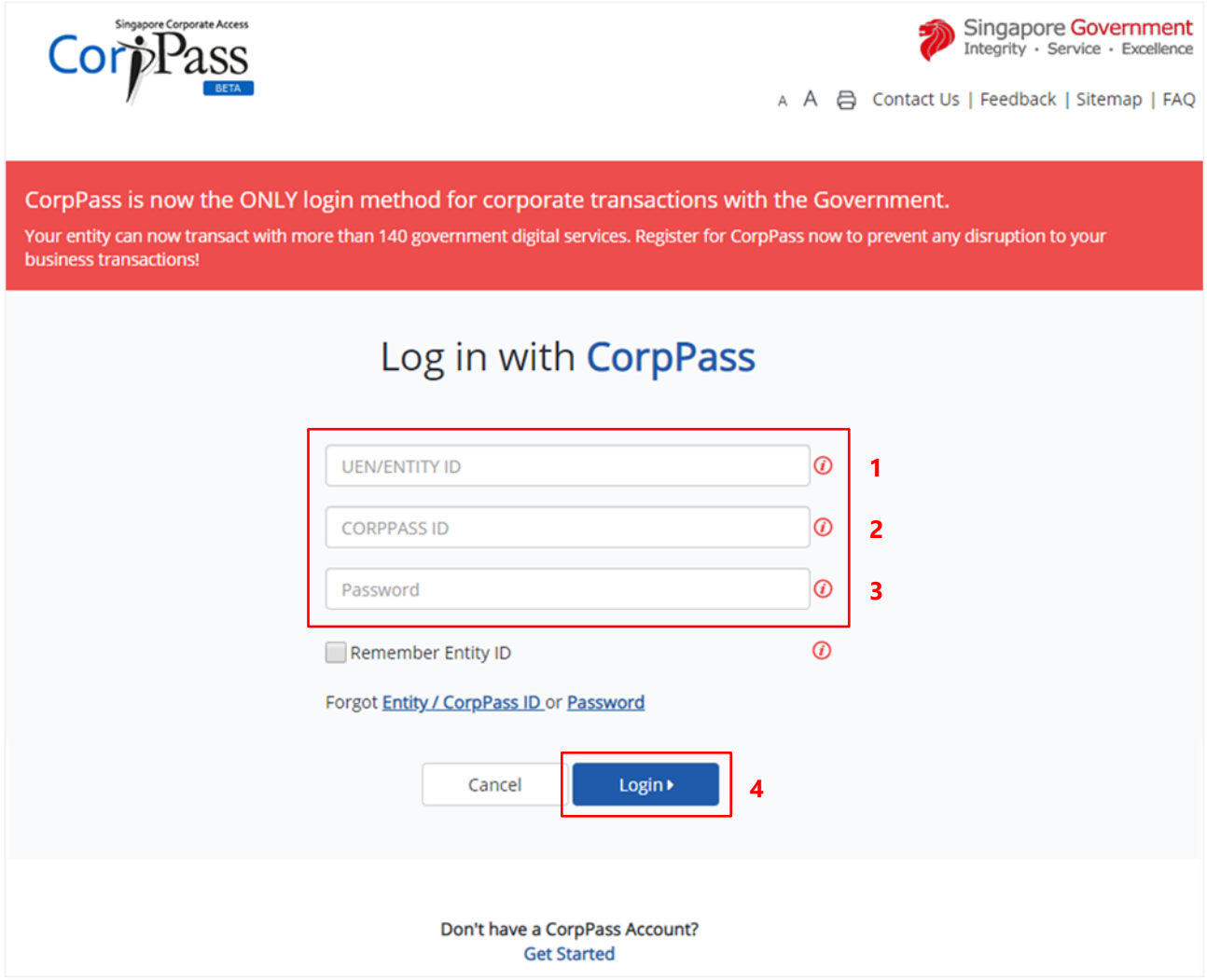
Step No.	Action
1.	At *myTax* Portal login page, select relevant type of Login. - Select **Business Tax with CorpPass*** if you are logging in on behalf of the organisation/ business. - Select **Tax Agent Login > Business Client with CorpPass*** if you are logging in on behalf of your client. * Please ensure that you have been duly authorised by the organisation/ business/ client with **GST (Filing and Applications) and GST (Payment)** e-Services before making the appeal.

a) Log in via Business Tax with CorpPass



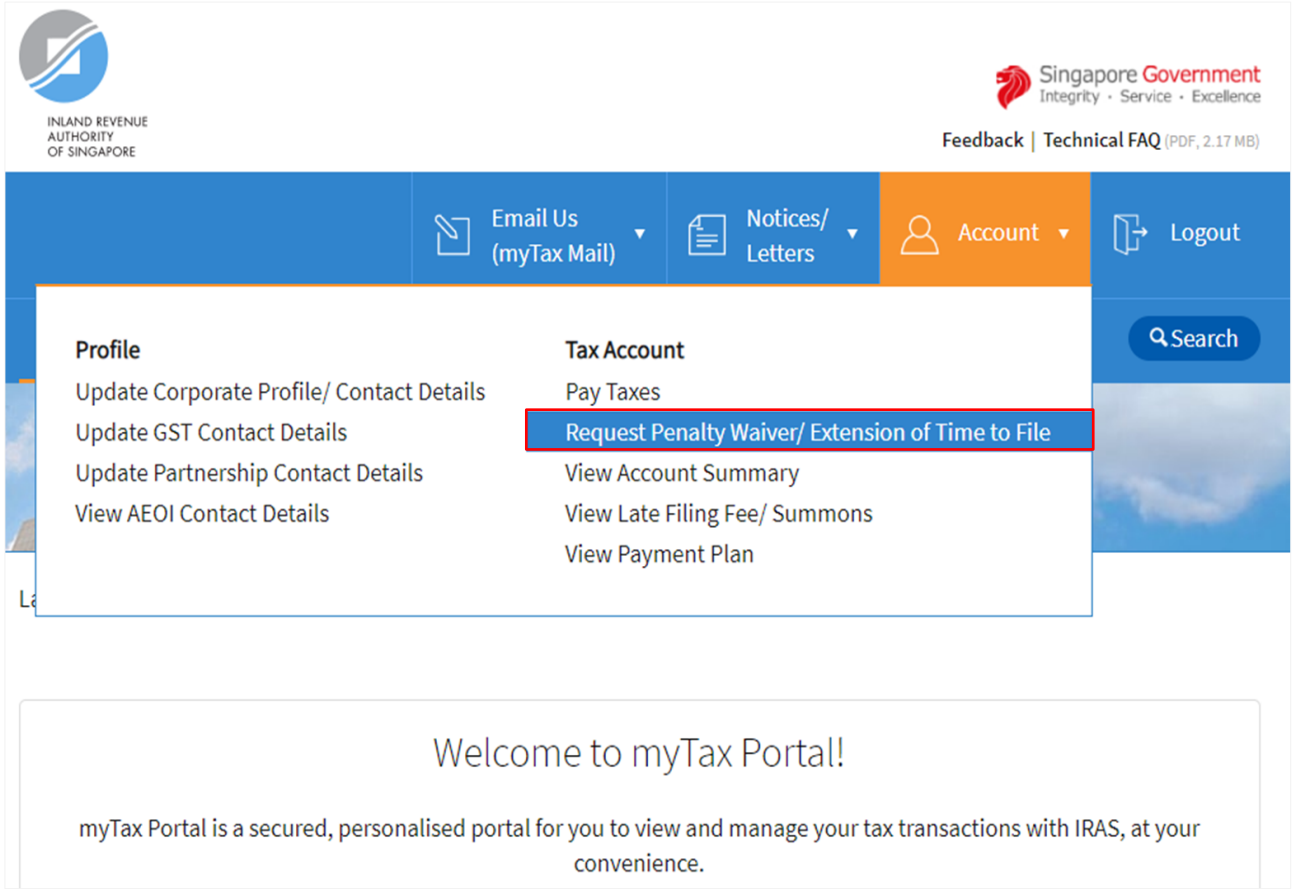
Step No.	Action
1.	Enter the **company/ business's UEN** or **Entity ID**.
2.	Enter your **CorpPass ID**.
3.	Enter your **CorpPass Password**.
4.	Click on "**Login**" button.

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



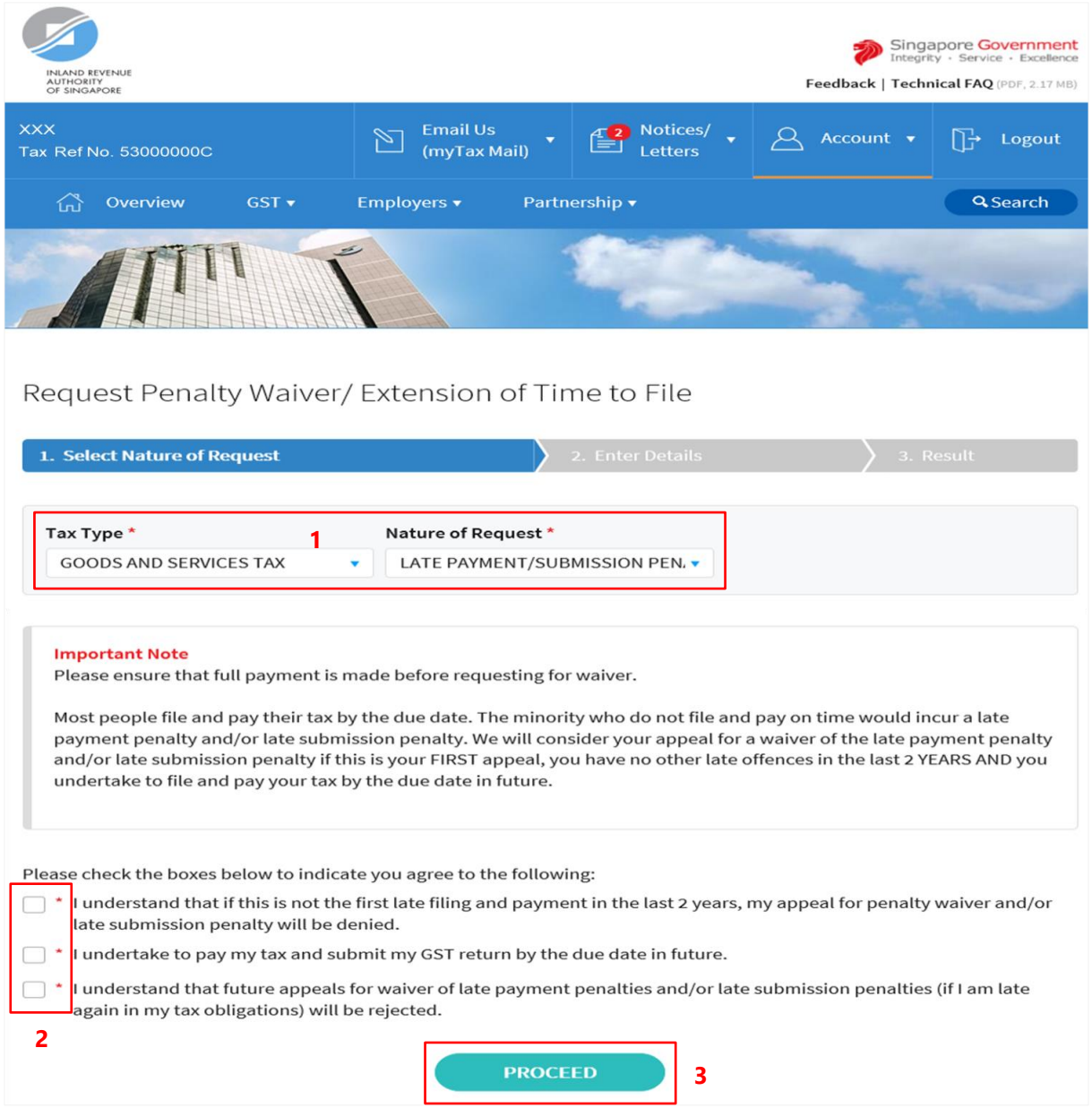
Step No.	Action
1.	Enter the **Tax Agent Firm's UEN** or **Entity ID**.
2.	Enter your **CorpPass ID**.
3.	Enter your **CorpPass Password**.
4.	Click on "**Login**" button.

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 • Tax Agent Login > Business Client with CorpPass

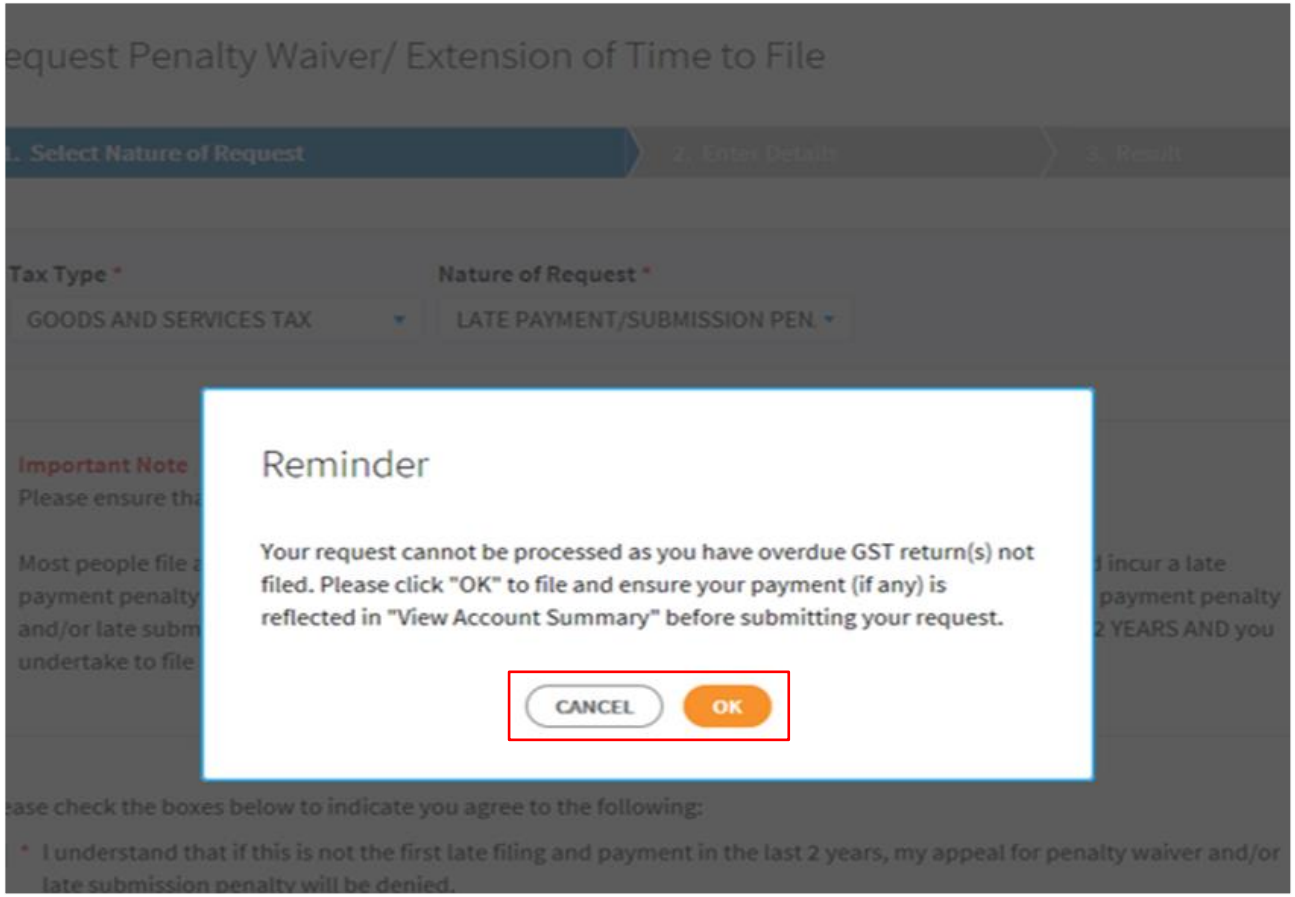
APPEAL FOR WAIVER OF LATE PAYMENT/ SUBMISSION PENALTY (VIA BUSINESS TAX with CORPPASS)



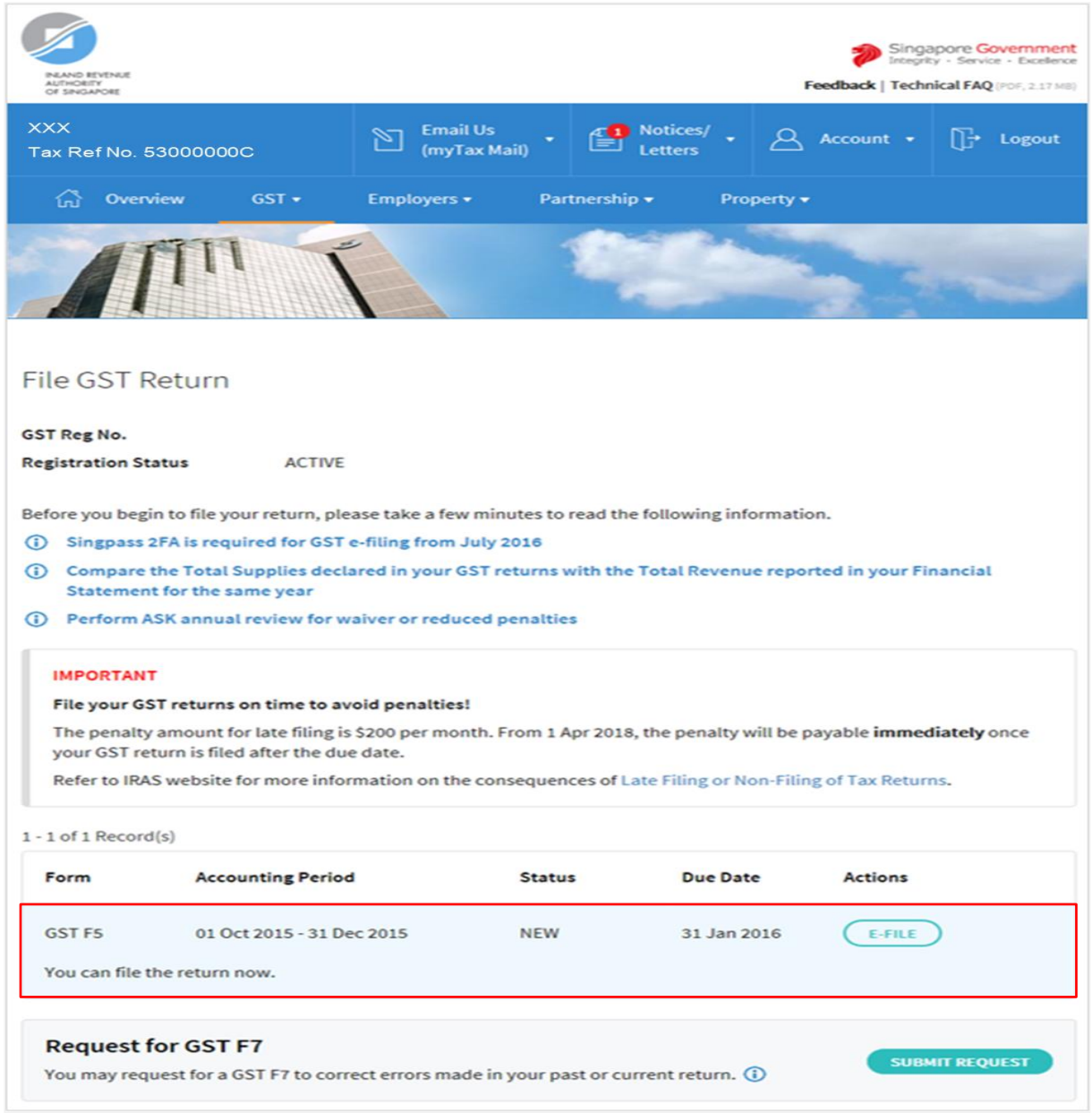
Step No.	Action
1.	At the "Select Nature of Request" page, click on "**Tax Type**" dropdown list and select **GOODS AND SERVICES TAX**. **LATE PAYMENT/ SUBMISSION PENALTY WAIVER** will auto populate in "**Nature of Request**" field.
2.	Read all 3 conditions and check the boxes if agreeable with the conditions.
3.	Click on "**PROCEED**" button.

Note

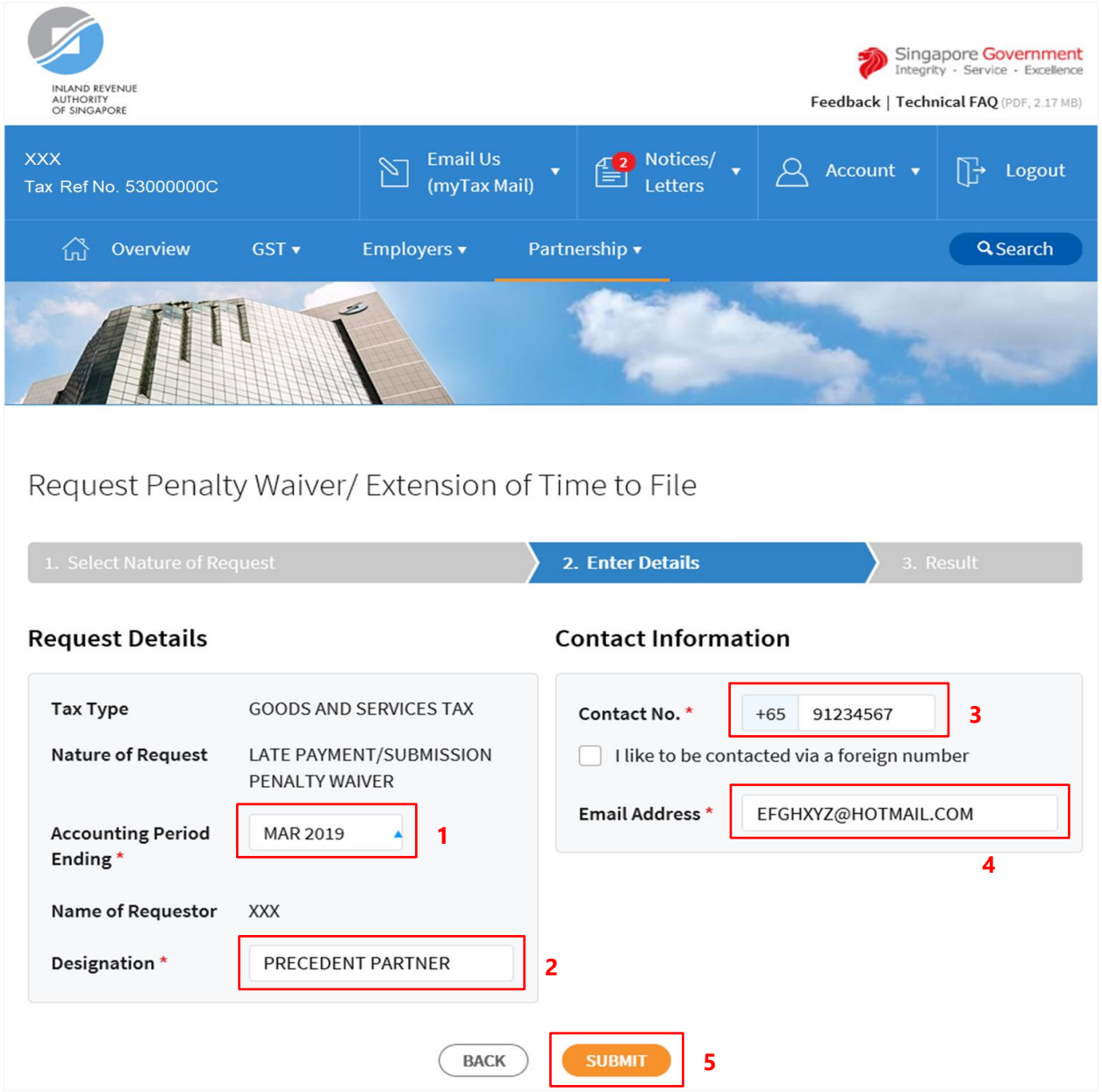
Please ensure that the organisation/ business has authorised you with **GST (Filing and Applications) and GST (Payment)** e-Services before making the appeal.



Step No.	Action
1.	A reminder will be populated if there is any overdue GST return(s) not filed and the appeal will not be processed. Click on "**OK**" button to proceed to "File GST Return" page to **file all overdue GST return(s)**. Please ensure that the tax payment (if any) is reflected in "View Account Summary" page before submitting the appeal. Click on "**CANCEL**" button to return to "Select Nature of Request" page.



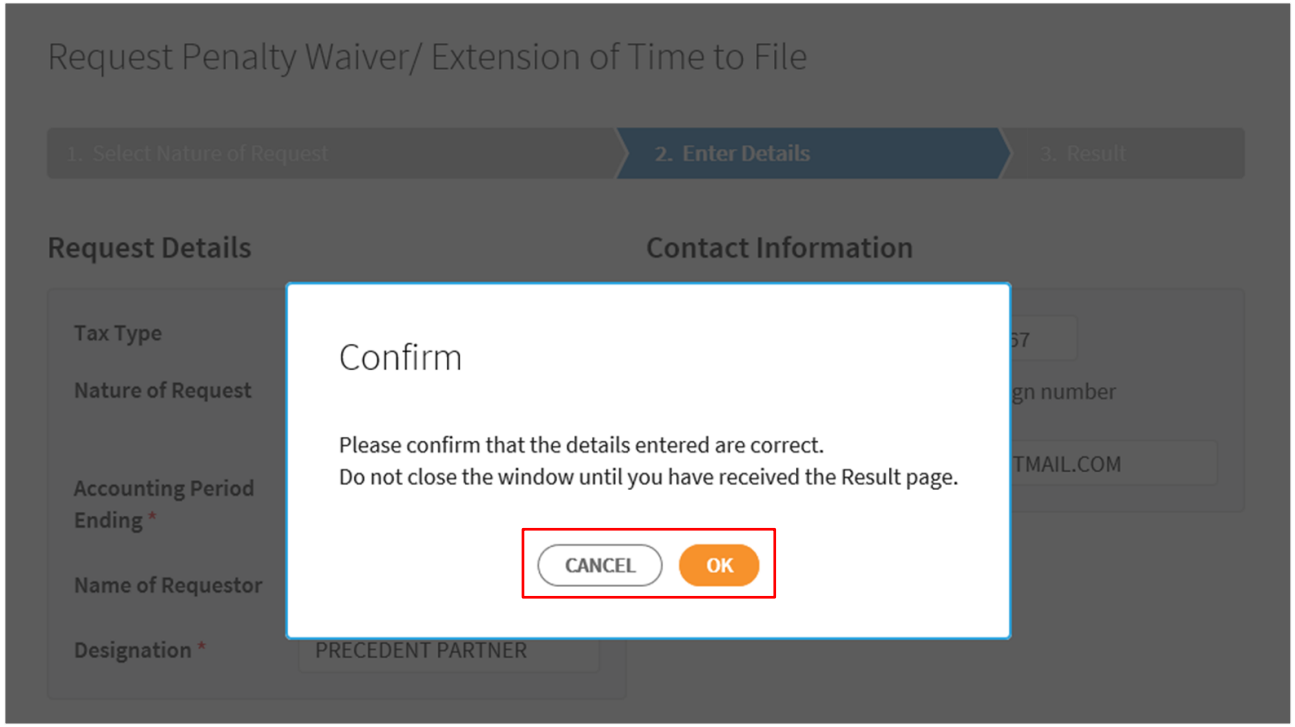
Step No.	Action
1.	At "File GST Return" page, please **file all overdue GST return(s)**.



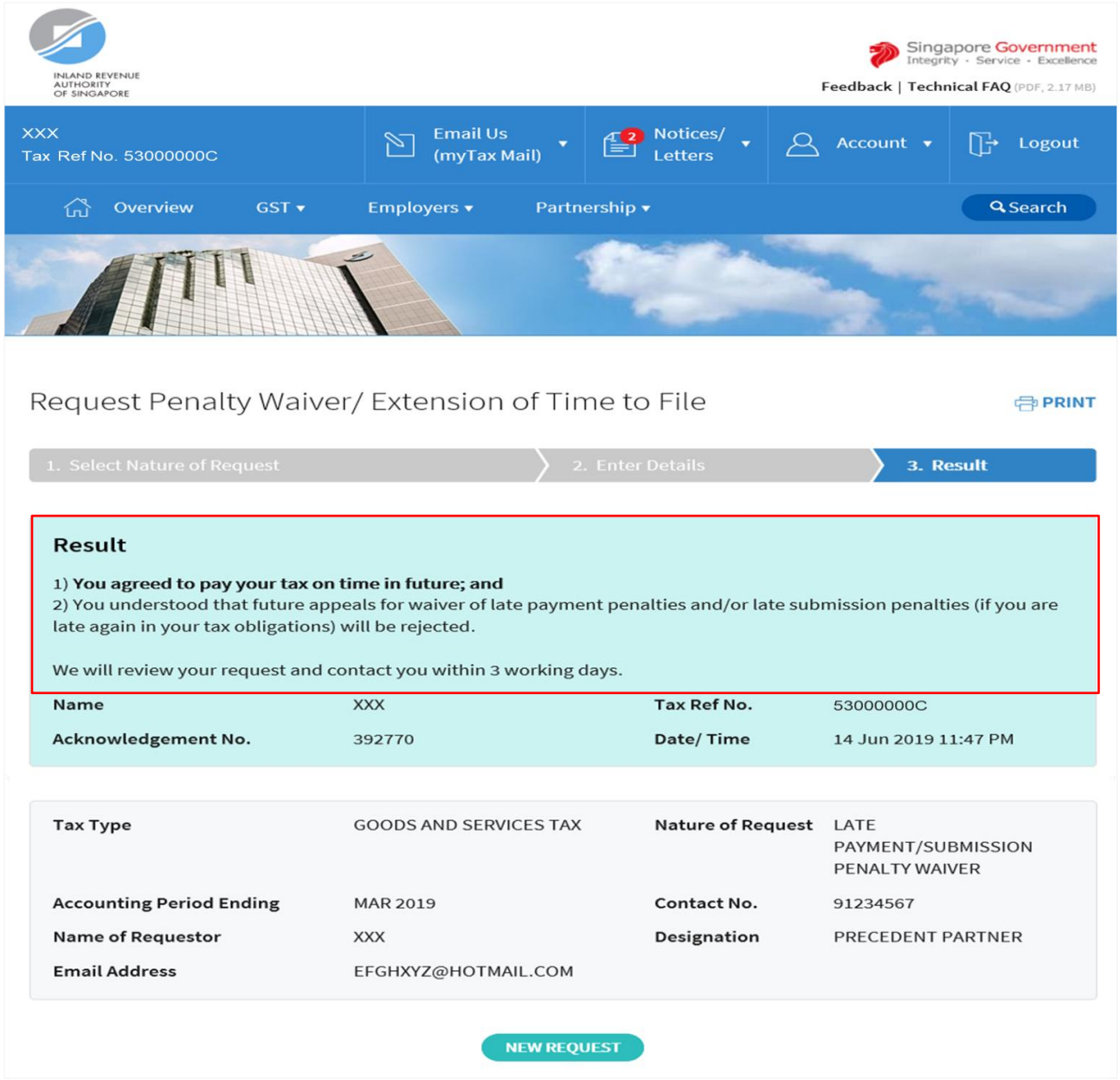
Step No.	Action
1.	At the "Enter Details" page, click on "**Accounting Period Ending**" dropdown list to select the **Accounting Period Ending** to appeal for waiver.
2.	Enter your **Designation** in "**Designation**" field.
3.	Enter your **contact number** in "**Contact No.**" field. If you do not have 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.
4.	Enter your **email address** in "**Email Address**" field.
5.	Click on "**SUBMIT**" button.

Note

Appeal for waiver of Late Payment Penalty is available for 8 back Quarters.

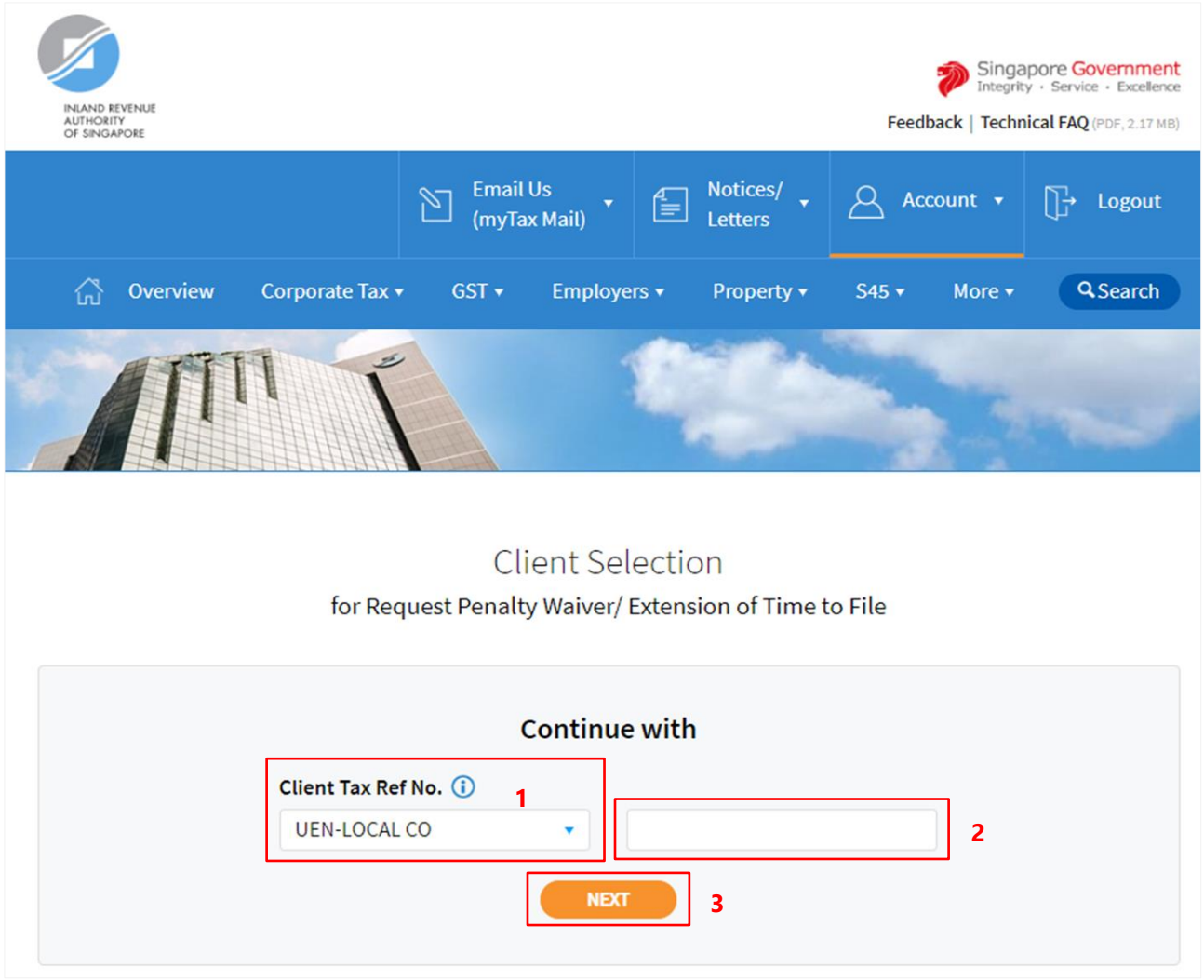


Step No.	Action
1.	Click on "**OK**" button after you have confirmed the details entered are correct. Click on "**CANCEL**" button to return to "Enter Details" page to amend the details.



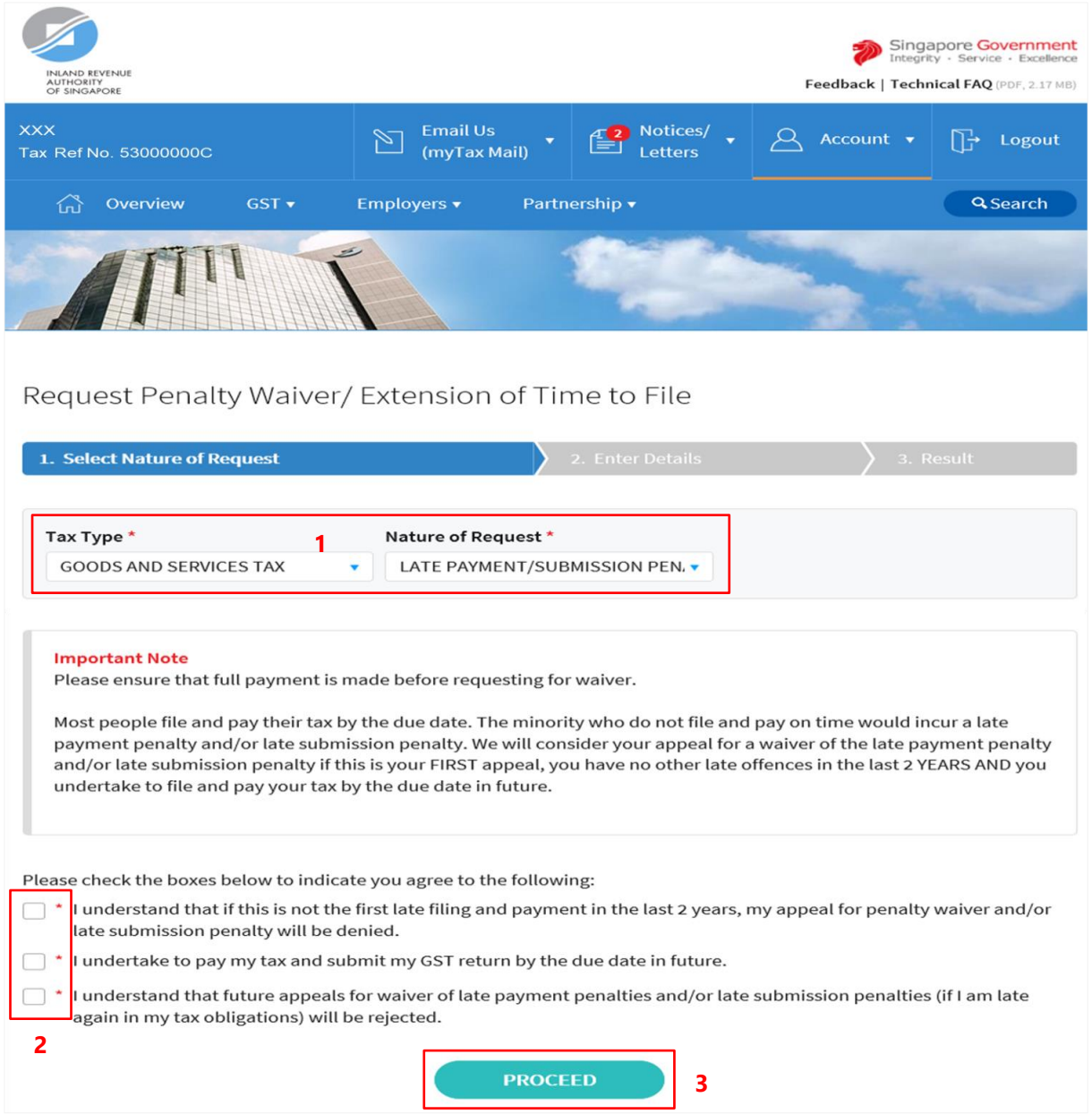
Step No.	Action
1.	The outcome of your appeal will display on the "Result" page. After which, you may proceed with the following action: • Click on "**PRINT**" button to print the page. OR • Click on "**NEW REQUEST**" button to make another appeal. A copy of the Result Page will be stored in "Notices/ Letters > GST".

APPEAL FOR WAIVER OF LATE PAYMENT/ SUBMISSION PENALTY (VIA TAX AGENT LOGIN > BUSINESS CLIENT with CORPPASS)



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 **GST (Filing and Applications) and GST (Payment)** e-Services before making the appeal.



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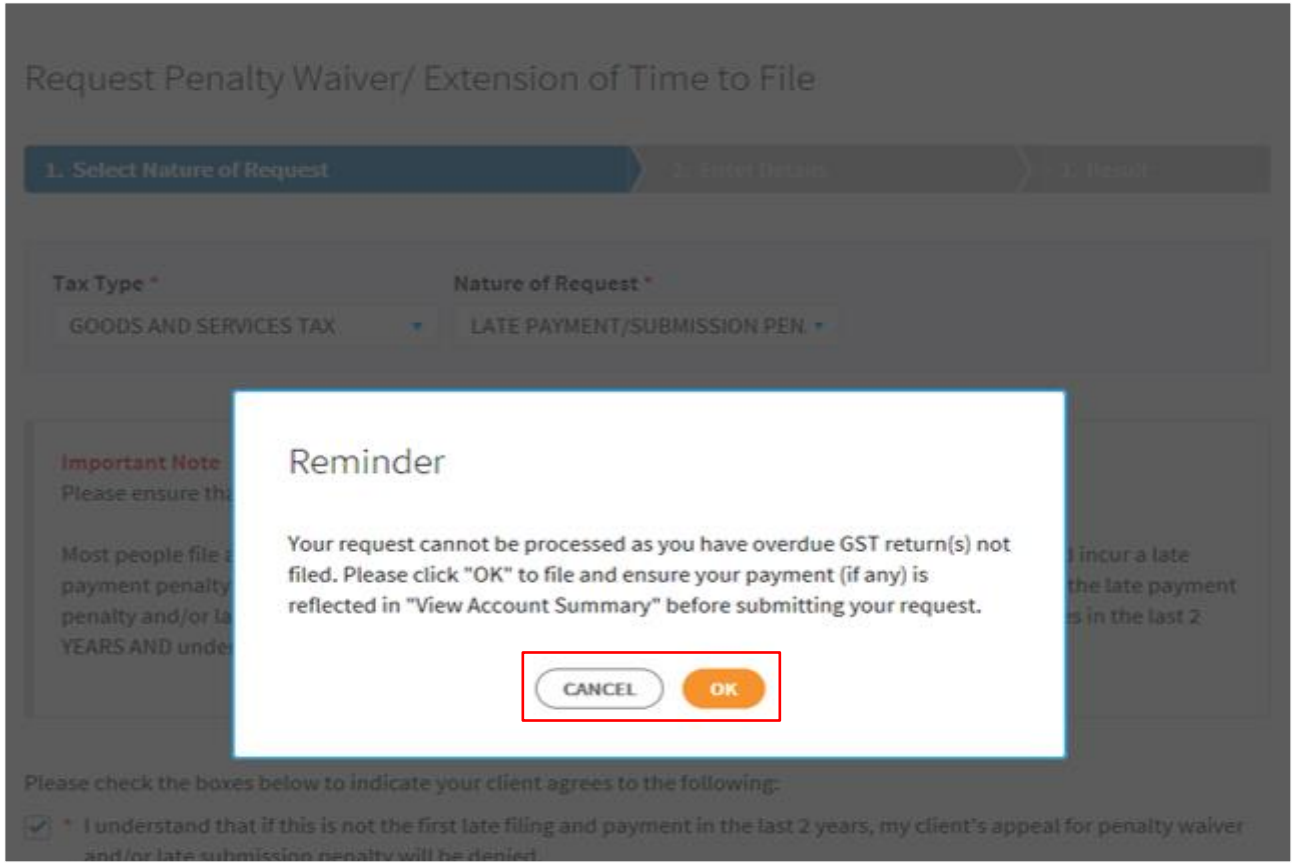

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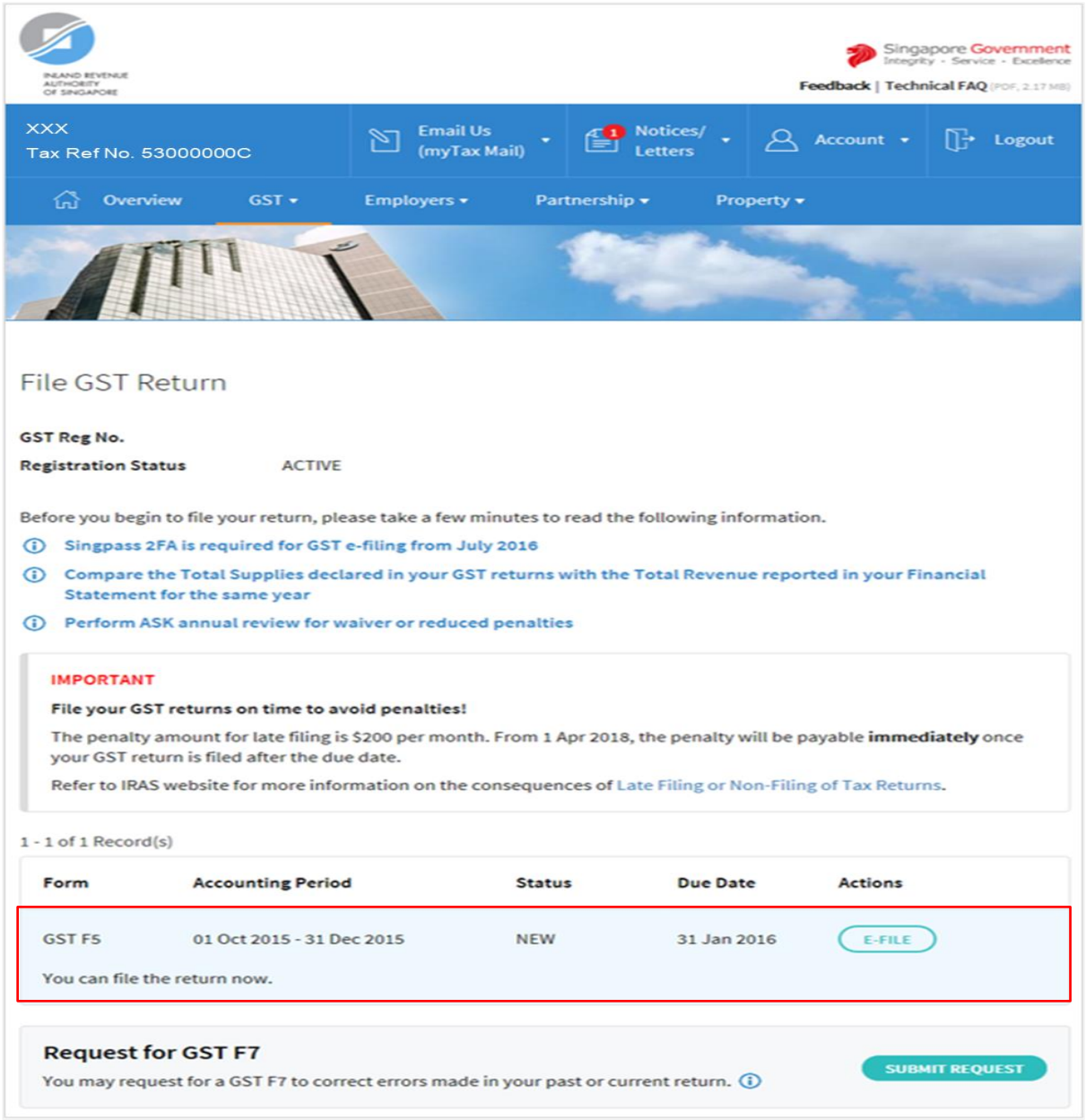

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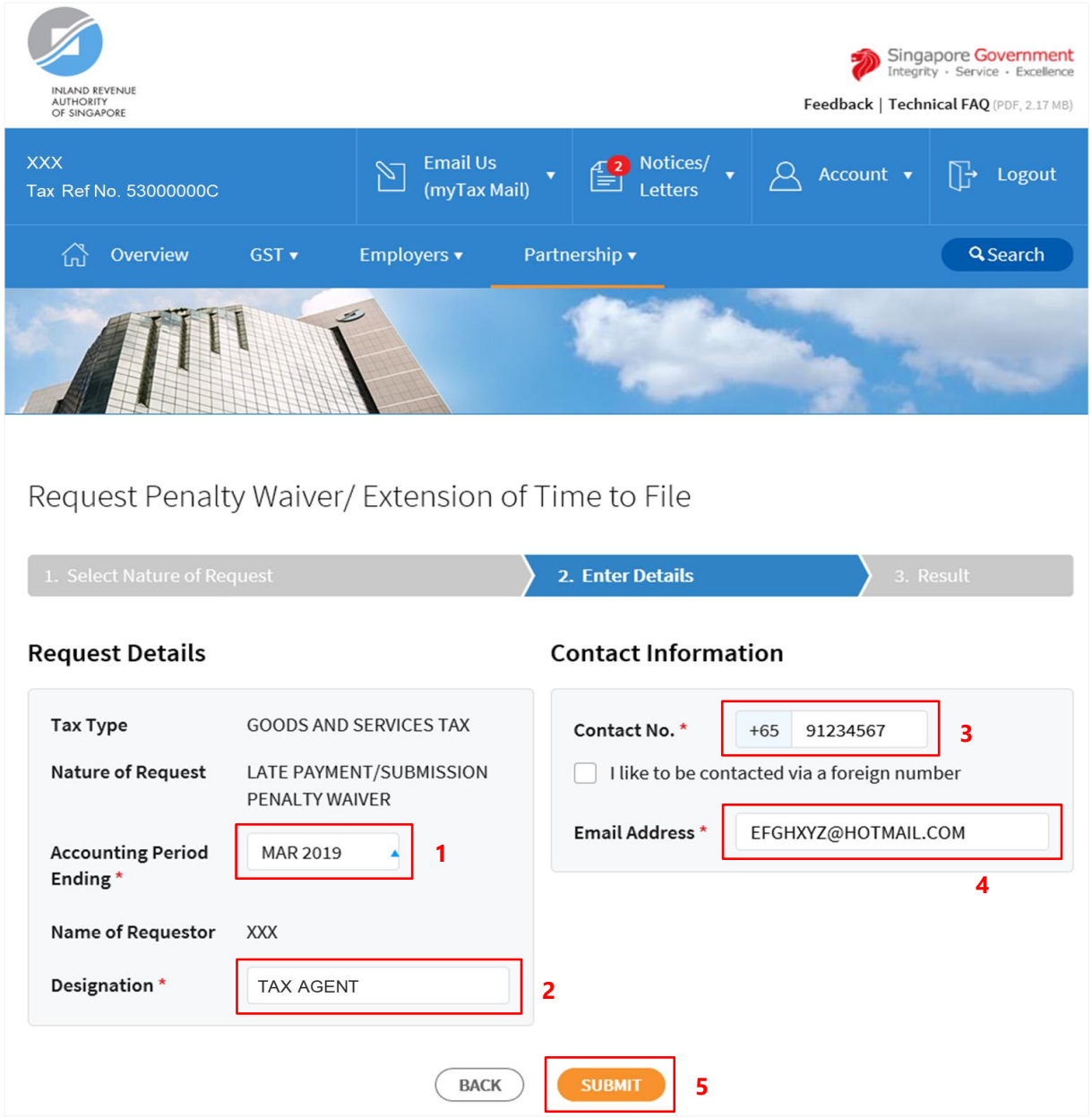

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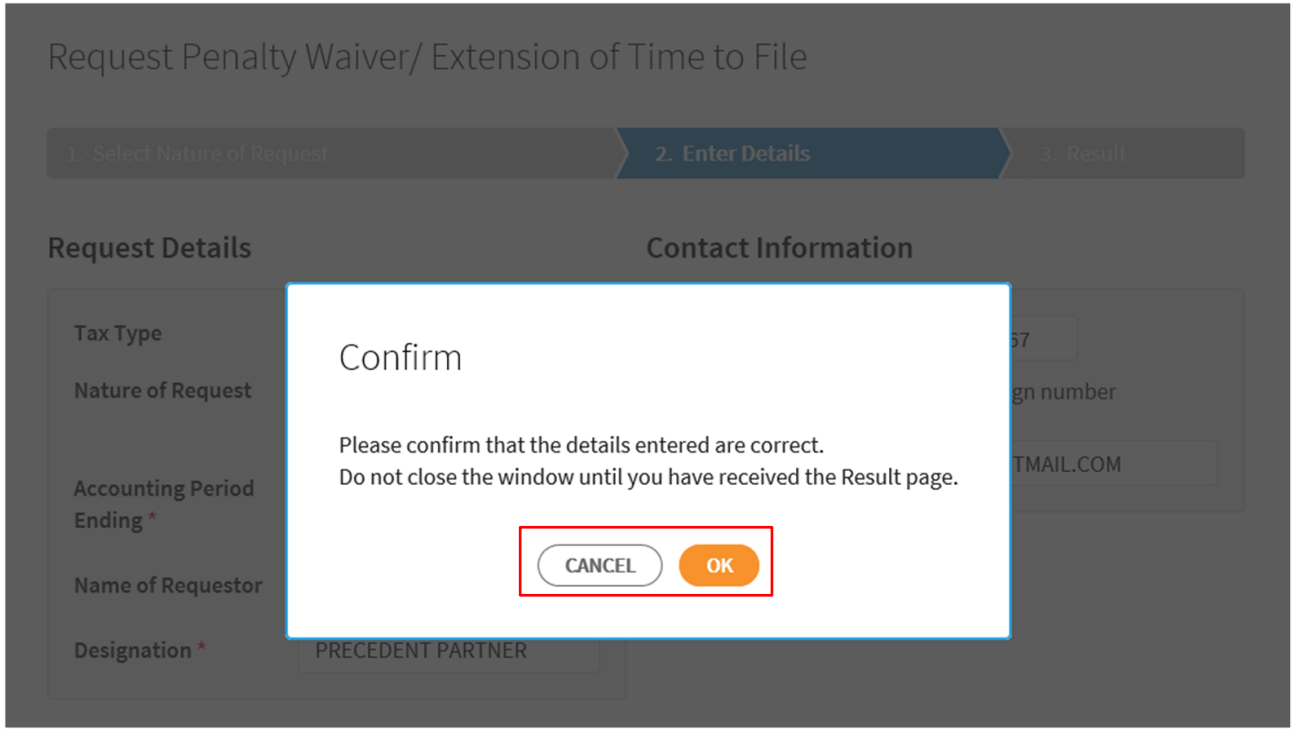

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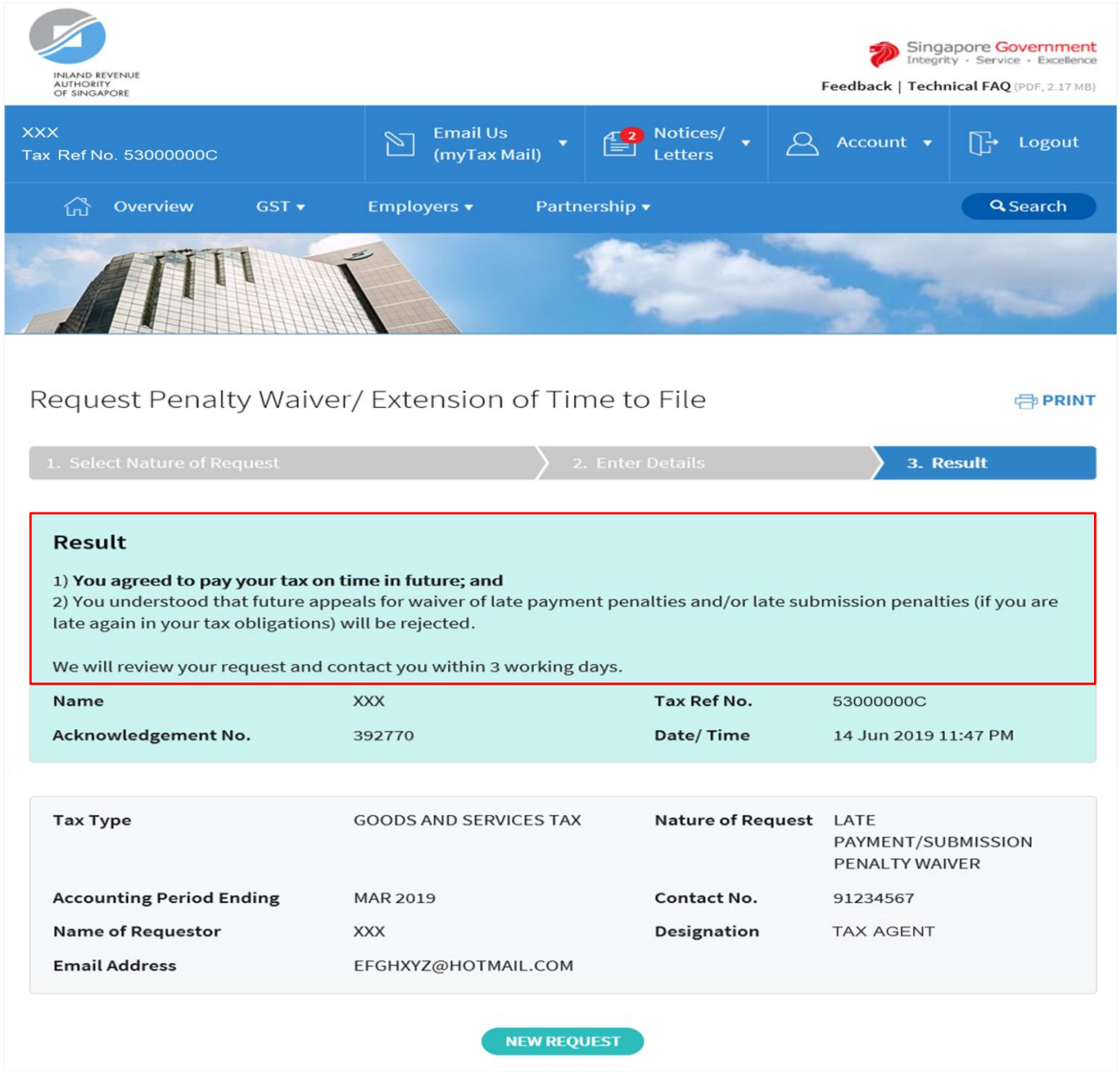

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Contact Information

For enquiries on this user guide, please call 63567012.

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