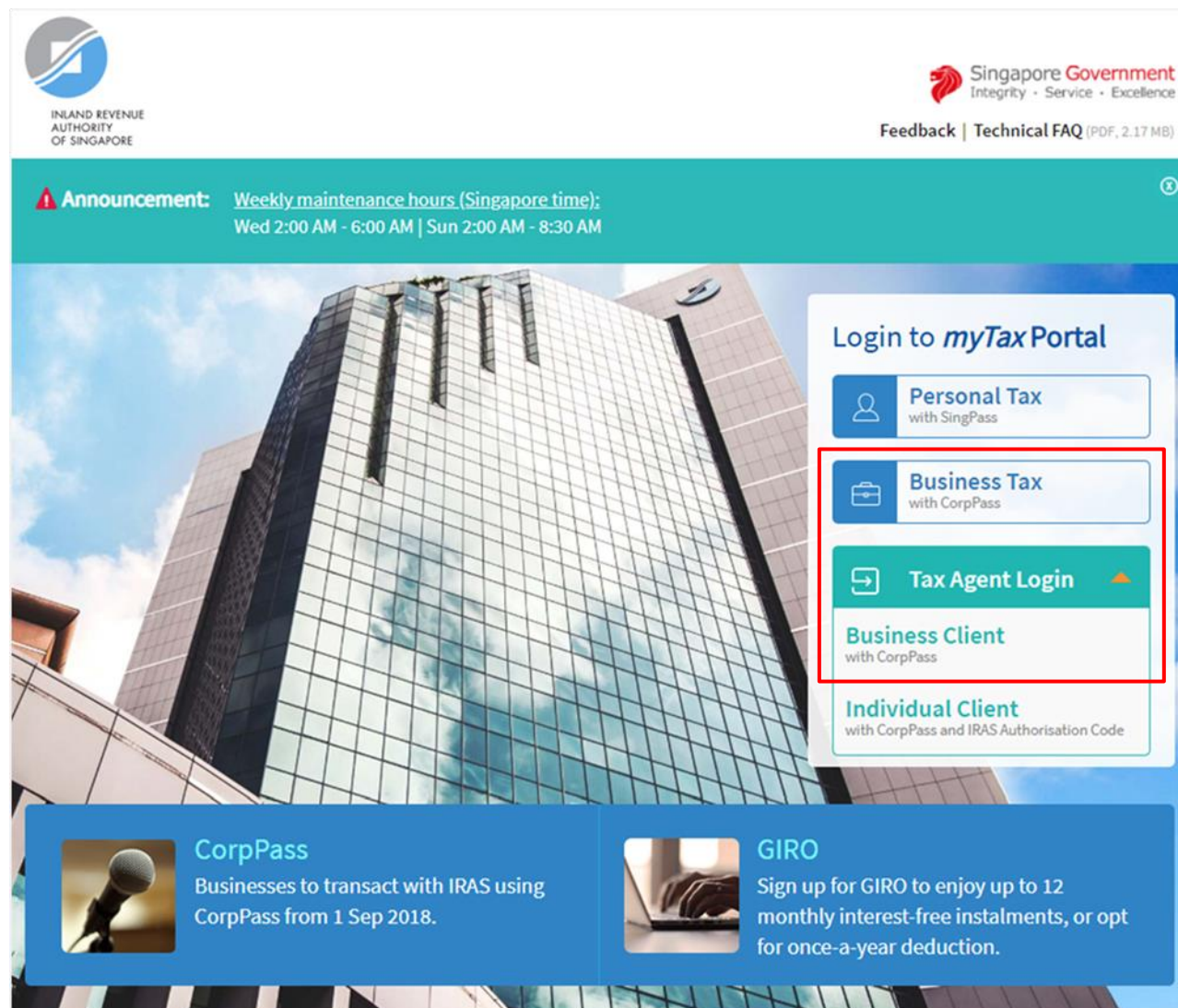




INLAND REVENUE
AUTHORITY
OF SINGAPORE

User Guide

Request Penalty Waiver/ Extension of Time to File (Goods and Services 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/ business.- 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/ business/ client with GST (Filing and Applications) and GST (Payment) e-Services before making the appeal.</p>

a) Log in via Business Tax with CorpPass

Singapore Corporate Access

CorpPass

BETA

 Singapore Government

Integrity • Service • Excellence

A A

Contact Us | Feedback | Sitemap | 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

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 company/ business's UEN or Entity ID .
2.	Enter your CorpPass ID .
3.	Enter your CorpPass Password .
4.	Click on " Login " button.


3

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

Singapore Corporate Access

CorpPass

BETA

 Singapore Government

Integrity • Service • Excellence

A A

Contact Us | Feedback | Sitemap | 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

CORPPASS ID

Password

☐ Remember Entity ID

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

Cancel

Login ▶

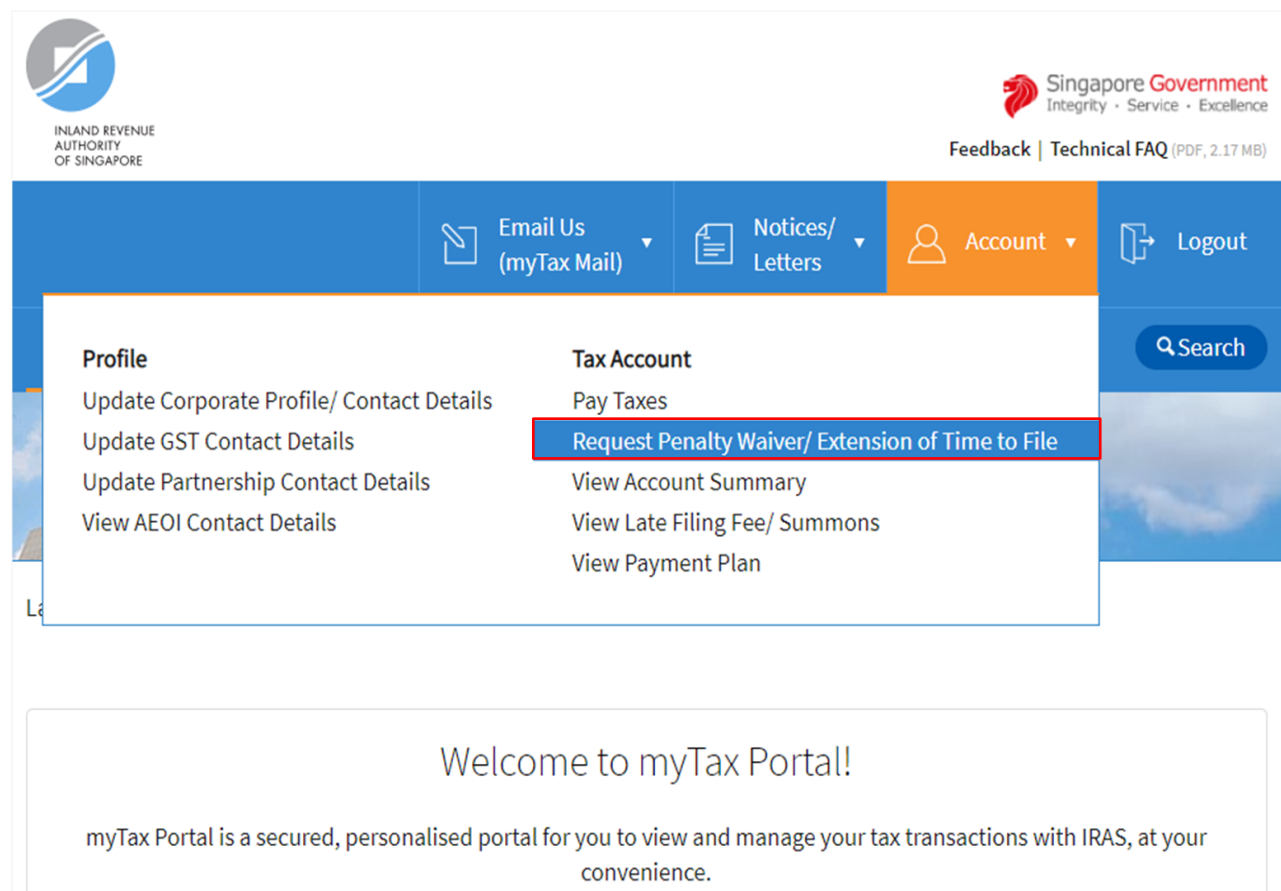
Don't have a CorpPass Account?

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.

4

After logging in with CorpPass



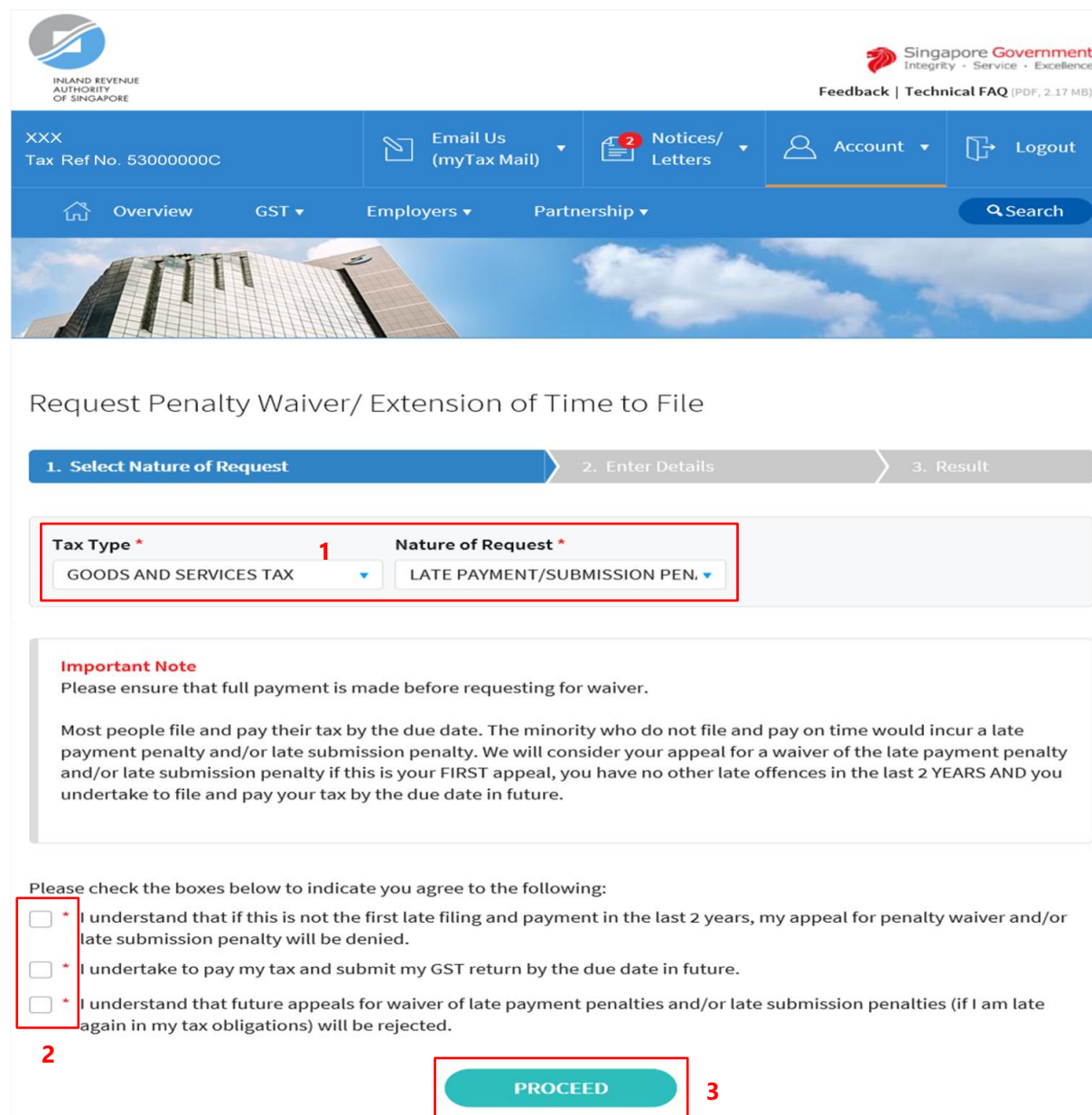
Step No. Action

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)**



INLAND REVENUE AUTHORITY OF SINGAPORE

Singapore Government
Integrity · Service · Excellence

Feedback | Technical FAQ (PDF, 2.17 MB)

XXX
Tax Ref No. 53000000C

Email Us (myTax Mail) | Notices/Letters | Account | Logout

Overview | GST | Employers | Partnership | Search

Request Penalty Waiver/ Extension of Time to File

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

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

GOODS AND SERVICES TAX | LATE PAYMENT/SUBMISSION PEN.

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

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

☒ * I undertake to pay my tax and submit my GST return by the due date in future.

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

2 **PROCEED** **3**

Step No. Action

- At the "Select Nature of Request" page, click on "**Tax Type**" dropdown list and select **GOODS AND SERVICES TAX**.
- Read all 3 conditions and check the boxes if agreeable with the conditions.
- 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.

Request Penalty Waiver/ Extension of Time to File

1. Select Nature of Request

2. Enter Details

3. Result

Tax Type *

Nature of Request *

GOODS AND SERVICES TAX

LATE PAYMENT/SUBMISSION PEN.

Important Note

Please ensure that

Most people file a

payment penalty

and/or late subm

undertake to file

Reminder

Your request cannot be processed as you have overdue GST return(s) not filed. Please click "OK" to file and ensure your payment (if any) is reflected in "View Account Summary" before submitting your request.

CANCEL

OK

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

* I understand that if this is not the first late filing and payment in the last 2 years, my appeal for penalty waiver and/or late submission penalty will be denied.

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

File GST Return

GST Reg No.
Registration Status ACTIVE

Before you begin to file your return, please take a few minutes to read the following information.

- ① [Singpass 2FA is required for GST e-filing from July 2016](#)
- ① [Compare the Total Supplies declared in your GST returns with the Total Revenue reported in your Financial Statement for the same year](#)
- ① [Perform ASK annual review for waiver or reduced penalties](#)

IMPORTANT
File your GST returns on time to avoid penalties!
 The penalty amount for late filing is \$200 per month. From 1 Apr 2018, the penalty will be payable **immediately** once your GST return is filed after the due date.
 Refer to IRAS website for more information on the consequences of [Late Filing or Non-Filing of Tax Returns](#).

1 - 1 of 1 Record(s)

Form	Accounting Period	Status	Due Date	Actions
GST F5	01 Oct 2015 - 31 Dec 2015	NEW	31 Jan 2016	E-FILE

You can file the return now.

Request for GST F7
 You may request for a GST F7 to correct errors made in your past or current return. [?](#) [SUBMIT REQUEST](#)

Step No. Action

1. At "File GST Return" page, please **file all overdue GST return(s)**.

INLAND REVENUE AUTHORITY OF SINGAPORE

Singapore Government
Integrity · Service · Excellence

Feedback | Technical FAQ (PDF, 2.17 MB)

XXX
Tax Ref No. 53000000C

Email Us (myTax Mail) | Notices/Letters | Account | Logout

Overview | GST | Employers | Partnership | Search

Request Penalty Waiver/ Extension of Time to File

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

Request Details

Tax Type: GOODS AND SERVICES TAX

Nature of Request: LATE PAYMENT/SUBMISSION PENALTY WAIVER

Accounting Period Ending*: MAR 2019 **1**

Name of Requestor: XXX

Designation*: PRECEDENT PARTNER **2**

Contact Information

Contact No.*: +65 91234567 **3**

☐ I like to be contacted via a foreign number

Email Address*: EFGHXYZ@HOTMAIL.COM **4**

BACK | **SUBMIT** **5**

Step No. Action

- At the "Enter Details" page, click on "**Accounting Period Ending**" dropdown list to select the **Accounting Period Ending** 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

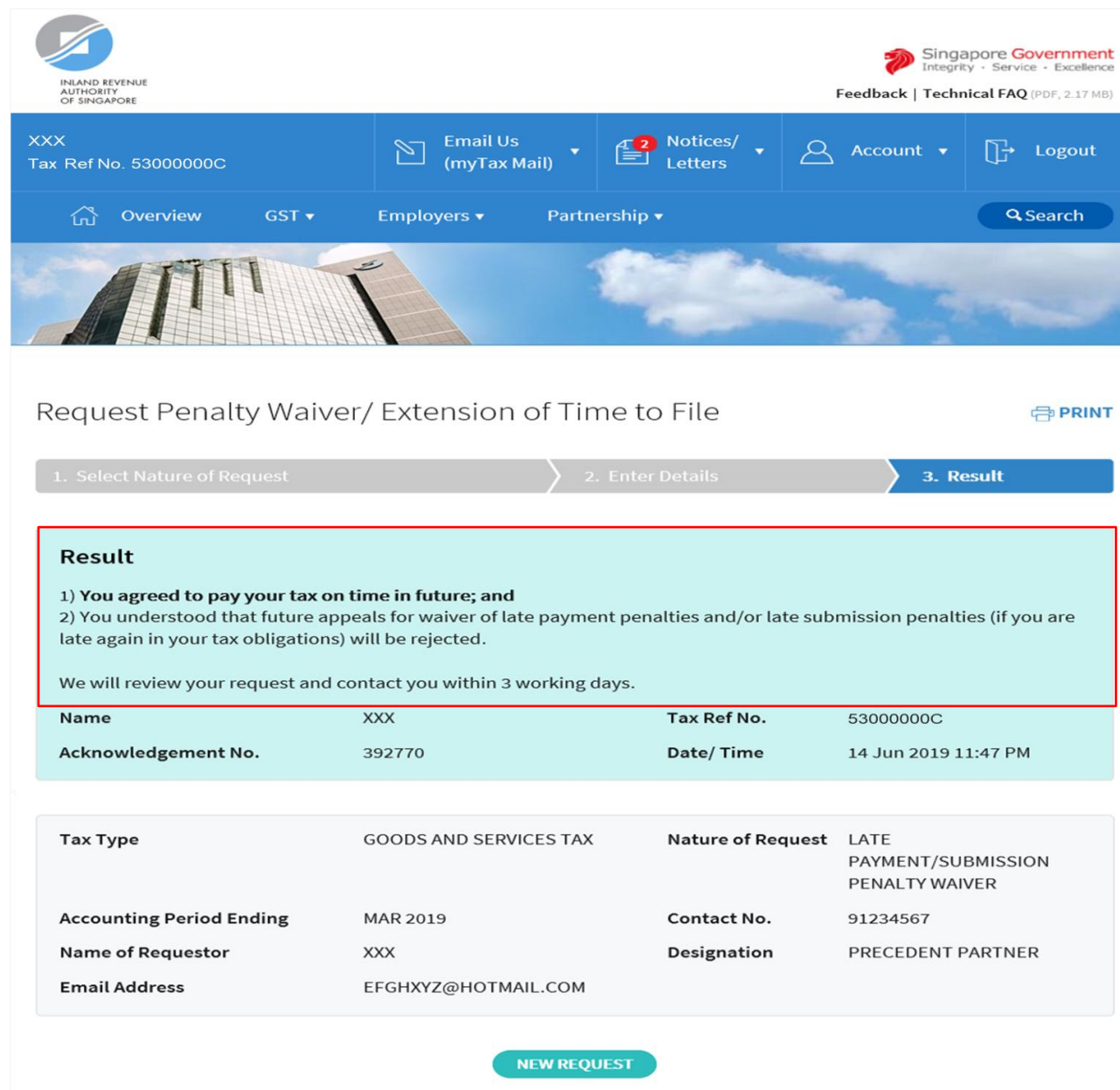
Appeal for waiver of Late Payment Penalty is available for 8 back Quarters.

The screenshot displays a web application interface for requesting a penalty waiver or extension of time to file. The main title is "Request Penalty Waiver/ Extension of Time to File". Below the title is a progress bar with three steps: "1. Select Nature of Request", "2. Enter Details" (which is the active step), and "3. Result". 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", "Accounting Period Ending *" (with an asterisk indicating a required field), "Name of Requestor", and "Designation *" (also a required field). The "Contact Information" section includes fields for "Design number" and "EMAIL.COM". A white confirmation dialog box is overlaid on the interface. 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" and "OK". The "OK" 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.



The screenshot shows the IRAS portal interface. At the top, there's a header with the IRAS logo, Singapore Government logo, and navigation links like 'Feedback | Technical FAQ (PDF, 2.17 MB)'. Below this is a user menu with 'XXX', 'Tax Ref No. 53000000C', 'Email Us (myTax Mail)', 'Notices/ Letters', 'Account', and 'Logout'. A secondary navigation bar includes 'Overview', 'GST', 'Employers', 'Partnership', and a 'Search' button. The main content area is titled 'Request Penalty Waiver/ Extension of Time to File' with a 'PRINT' button. A progress bar shows three steps: '1. Select Nature of Request', '2. Enter Details', and '3. Result' (which is highlighted). The 'Result' section is highlighted with a red border and contains the following text:

Result

1) You agreed to pay your tax on time in future; and
 2) You understood that future appeals for waiver of late payment penalties and/or late submission penalties (if you are late again in your tax obligations) will be rejected.

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

Name	XXX	Tax Ref No.	53000000C
Acknowledgement No.	392770	Date/ Time	14 Jun 2019 11:47 PM

Tax Type	GOODS AND SERVICES TAX	Nature of Request	LATE PAYMENT/SUBMISSION PENALTY WAIVER
Accounting Period Ending	MAR 2019	Contact No.	91234567
Name of Requestor	XXX	Designation	PRECEDENT PARTNER
Email Address	EFGHXYZ@HOTMAIL.COM		

At the bottom of the page, there is a 'NEW REQUEST' button.

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)**



INLAND REVENUE
AUTHORITY
OF SINGAPORE



Singapore Government
Integrity · Service · Excellence

Feedback | Technical FAQ (PDF, 2.17 MB)

Email Us
(myTax Mail)

Notices/
Letters

Account

Logout

Overview

Corporate Tax

GST

Employers

Property

S45

More

Search



Client Selection

for Request Penalty Waiver/ Extension of Time to File

Continue with

Client Tax Ref No. ⓘ
UEN-LOCAL CO

NEXT

- | 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.

INLAND REVENUE AUTHORITY OF SINGAPORE

Singapore Government
Integrity · Service · Excellence

Feedback | Technical FAQ (PDF, 2.17 MB)

XXX
Tax Ref No. 53000000C

Email Us (myTax Mail) | Notices/Letters | Account | Logout

Overview | GST | Employers | Partnership | Search

Request Penalty Waiver/ Extension of Time to File

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

Tax Type * **1**
GOODS AND SERVICES TAX

Nature of Request *
LATE PAYMENT/SUBMISSION PEN.

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

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

☐ * I undertake to pay my tax and submit my GST return by the due date in future.

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

2

PROCEED **3**

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.

Request Penalty Waiver/ Extension of Time to File

1. Select Nature of Request

2. Enter Details

3. Result

Tax Type *

Nature of Request *

GOODS AND SERVICES TAX

LATE PAYMENT/SUBMISSION PEN.

Important Note

Please ensure that

Most people file a

payment penalty

penalty and/or late

YEARS AND under

Reminder

Your request cannot be processed as you have overdue GST return(s) not filed. Please click "OK" to file and ensure your payment (if any) is reflected in "View Account Summary" before submitting your request.

CANCEL

OK

Please check the boxes below to indicate your client agrees to the following:

☒ * I understand that if this is not the first late filing and payment in the last 2 years, my client's appeal for penalty waiver and/or late submission penalty will be denied

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

Step No. Action

1. At "File GST Return" page, please **file all overdue GST return(s)**.

File GST Return

GST Reg No.
Registration Status ACTIVE

Before you begin to file your return, please take a few minutes to read the following information.

- ① [Singpass 2FA is required for GST e-filing from July 2016](#)
- ① [Compare the Total Supplies declared in your GST returns with the Total Revenue reported in your Financial Statement for the same year](#)
- ① [Perform ASK annual review for waiver or reduced penalties](#)

IMPORTANT

File your GST returns on time to avoid penalties!

The penalty amount for late filing is \$200 per month. From 1 Apr 2018, the penalty will be payable **immediately** once your GST return is filed after the due date.

Refer to IRAS website for more information on the consequences of [Late Filing](#) or [Non-Filing of Tax Returns](#).

1 - 1 of 1 Record(s)

Form	Accounting Period	Status	Due Date	Actions
GST F5	01 Oct 2015 - 31 Dec 2015	NEW	31 Jan 2016	E-FILE

You can file the return now.

Request for GST F7

You may request for a GST F7 to correct errors made in your past or current return. [i](#)

[SUBMIT REQUEST](#)

Request Penalty Waiver/ Extension of Time to File

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

Request Details

Tax Type: GOODS AND SERVICES TAX

Nature of Request: LATE PAYMENT/SUBMISSION PENALTY WAIVER

Accounting Period Ending *: MAR 2019 **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 *: EFGHXYZ@HOTMAIL.COM **4**

BACK **SUBMIT** **5**

Step No. Action

- At the "Enter Details" page, click on "**Accounting Period Ending**" dropdown list and select the **Accounting Period Ending** 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 8 back Quarters.

Request Penalty Waiver/ Extension of Time to File

1. Select Nature of Request

2. Enter Details

3. Result

Request Details

Contact Information

Tax Type

Nature of Request

Accounting Period Ending *

Name of Requestor

Designation *

PRECEDENT PARTNER

Confirm

Please confirm that the details entered are correct.
Do not close the window until you have received the Result page.

CANCEL

OK

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

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

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

Result

1) You agreed to pay your tax on time in future; and
 2) You understood that future appeals for waiver of late payment penalties and/or late submission penalties (if you are late again in your tax obligations) will be rejected.

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

Name	XXX	Tax Ref No.	53000000C
Acknowledgement No.	392770	Date/ Time	14 Jun 2019 11:47 PM

Tax Type	GOODS AND SERVICES TAX	Nature of Request	LATE PAYMENT/SUBMISSION PENALTY WAIVER
Accounting Period Ending	MAR 2019	Contact No.	91234567
Name of Requestor	XXX	Designation	TAX AGENT
Email Address	EFGHXYZ@HOTMAIL.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 > GST".

Contact Information

For enquiries on this user guide, please call 63567012.

Published by
Inland Revenue Authority of Singapore

Published on 21 JUN 2019

The information provided is intended for better general understanding and is not intended to comprehensively address all possible issues that may arise. The contents are correct as at 21062019 and are provided on an "as is" basis without warranties of any kind. IRAS shall not be liable for any damages, expenses, costs or loss of any kind however caused as a result of, or in connection with your use of this user guide.

While every effort has been made to ensure that the above information is consistent with existing policies and practice, should there be any changes, IRAS reserves the right to vary its position accordingly.

© Inland Revenue Authority of Singapore