



INLAND REVENUE
AUTHORITY
OF SINGAPORE

User Guide

Request Penalty Waiver/ Extension of Time to File (Partnership)

INLAND REVENUE AUTHORITY OF SINGAPORE

Singapore Government
Integrity · Service · Excellence

Feedback | Technical FAQ (PDF, 2.17 MB)

Announcement: [Weekly maintenance hours \(Singapore time\):](#)
Wed 2:00 AM - 6:00 AM | Sun 2:00 AM - 8:30 AM

Login to myTax Portal

- Personal Tax
with SingPass
- Business Tax**
with CorpPass
- Tax Agent Login**
- Business Client
with CorpPass
- Individual Client
with CorpPass and IRAS Authorisation Code

CorpPass
Businesses to transact with IRAS using CorpPass from 1 Sep 2018.

GIRO
Sign up for GIRO to enjoy up to 12 monthly interest-free instalments, or opt for once-a-year deduction.

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 Partnership.
- Select **Tax Agent Login > Business Client with CorpPass*** if you are logging in on behalf of your client.

Please note that this e-Service is not available for **Tax Agent Login > Individual Client with CorpPass and IRAS Authorisation Code**.


- * Please ensure that you have been duly authorised by the Partnership/ client with **Partnership (Form P Filing)** e-Service before making the request/ appeal.

a) Log in via Business Tax with CorpPass

Singapore Corporate Access

CorpPass

BETA

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A A

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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 Partnership'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

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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 ⓘ 1

CORPPASS ID ⓘ 2

Password ⓘ 3

☐ Remember Entity ID ⓘ

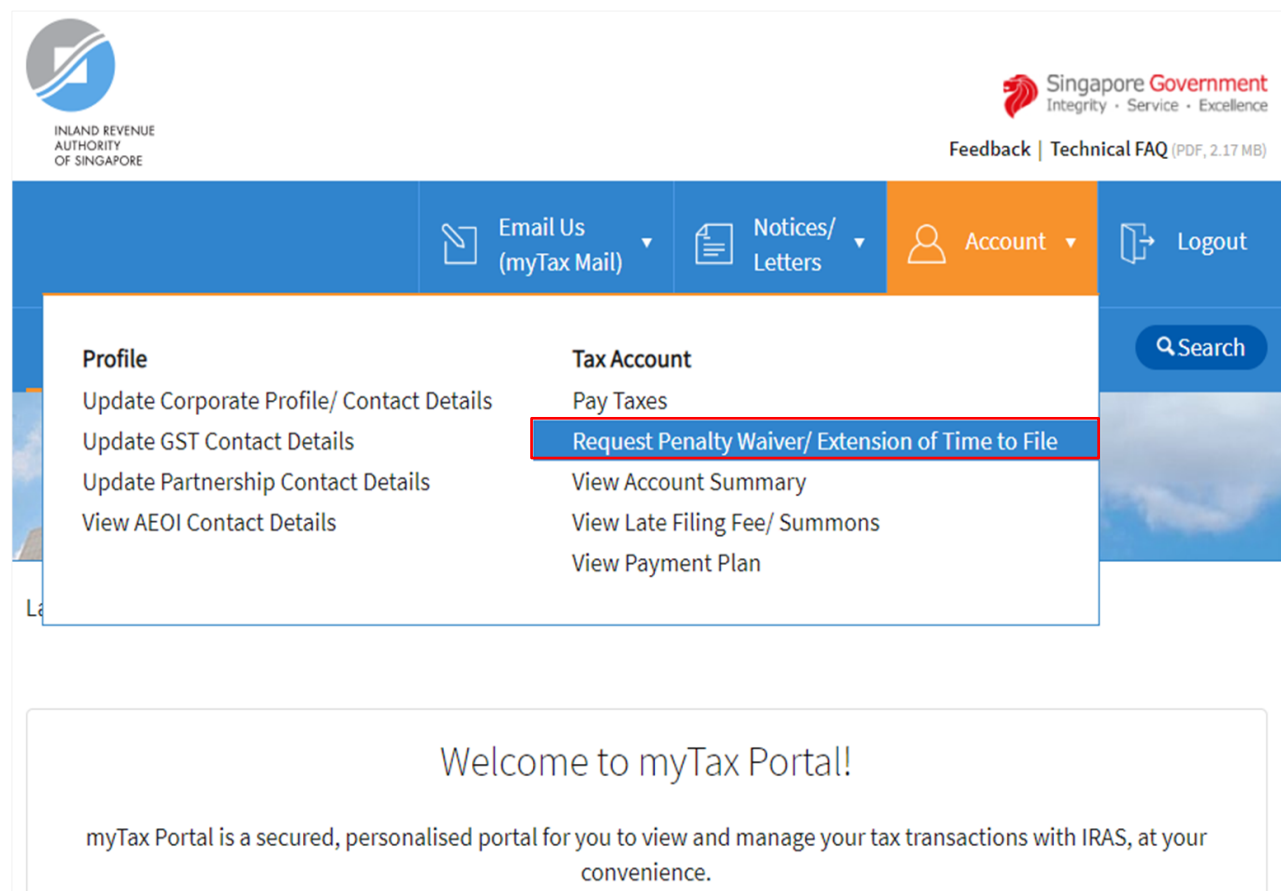
Forgot [Entity / CorpPass ID](#) or [Password](#)

4

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



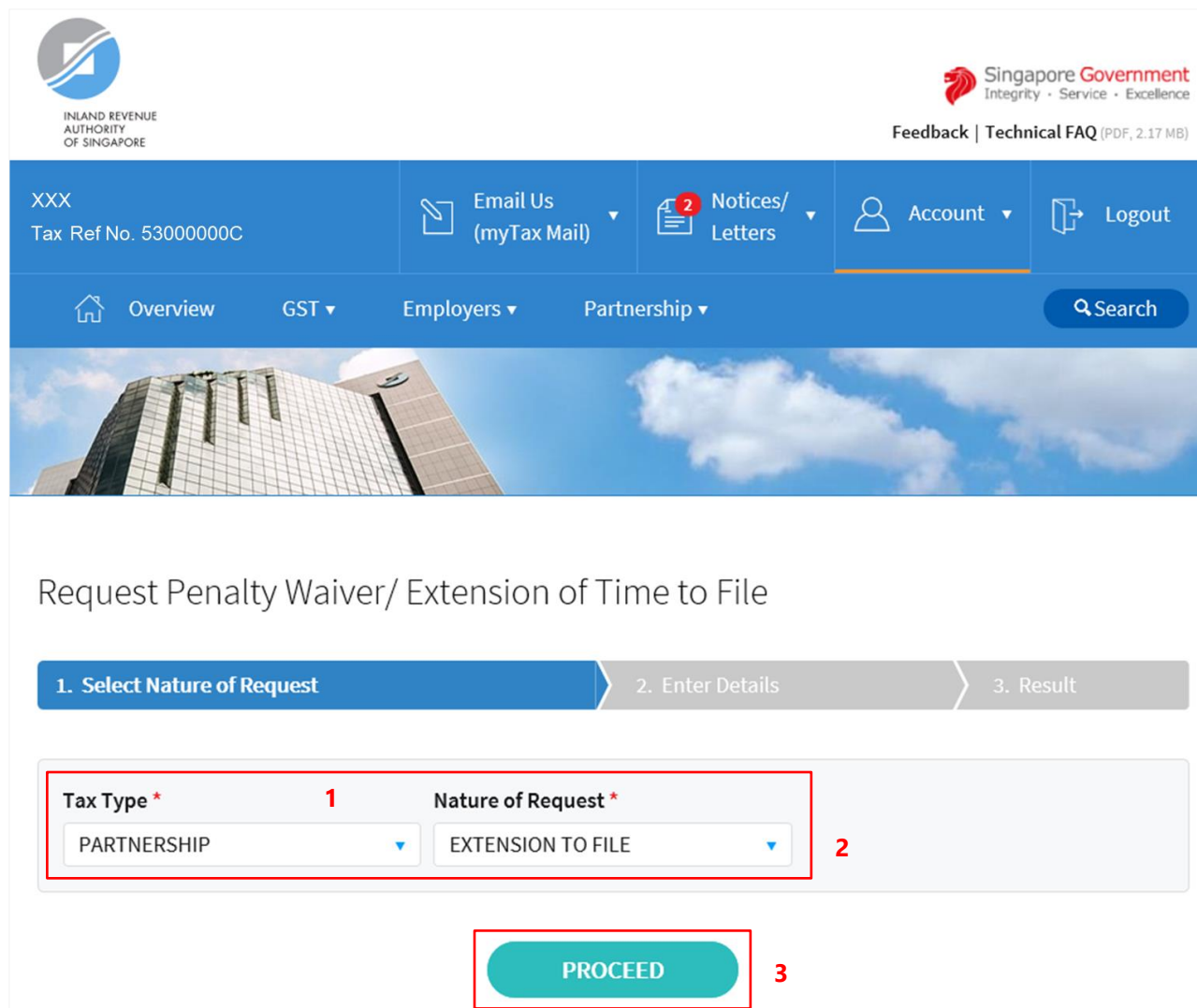
Step No. Action

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

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



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XXX
Tax Ref No. 53000000C

Email Us (myTax Mail)

2 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**

PARTNERSHIP

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 **PARTNERSHIP**.
2. Click on "**Nature of Request**" dropdown list and select **EXTENSION TO FILE**.
3. Click on "**PROCEED**" button.

Note

Please ensure that you are authorised with **Partnership (Form P Filing)** e-Service before making the request.



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

XXX


Tax Ref No. 53000000C




Email Us
(myTax Mail)




2 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

PARTNERSHIP

Nature of Request

EXTENSION TO FILE

Year of Assessment *

2019

Name of Requestor

XXX

Designation *

PRECEDENT PARTNER

Contact Information

Please provide a valid contact number, preferably a mobile number, as we may need to contact you.

Contact No. *

+65 91234567

☐ I like to be contacted via a foreign number

BACK

SUBMIT

Step No. Action

- At the "Enter Details" page, enter your **Designation** in "Designation" field.
- Verify/Update 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, foreign contact number and email address (if any).
- Click on "SUBMIT" button.

Note

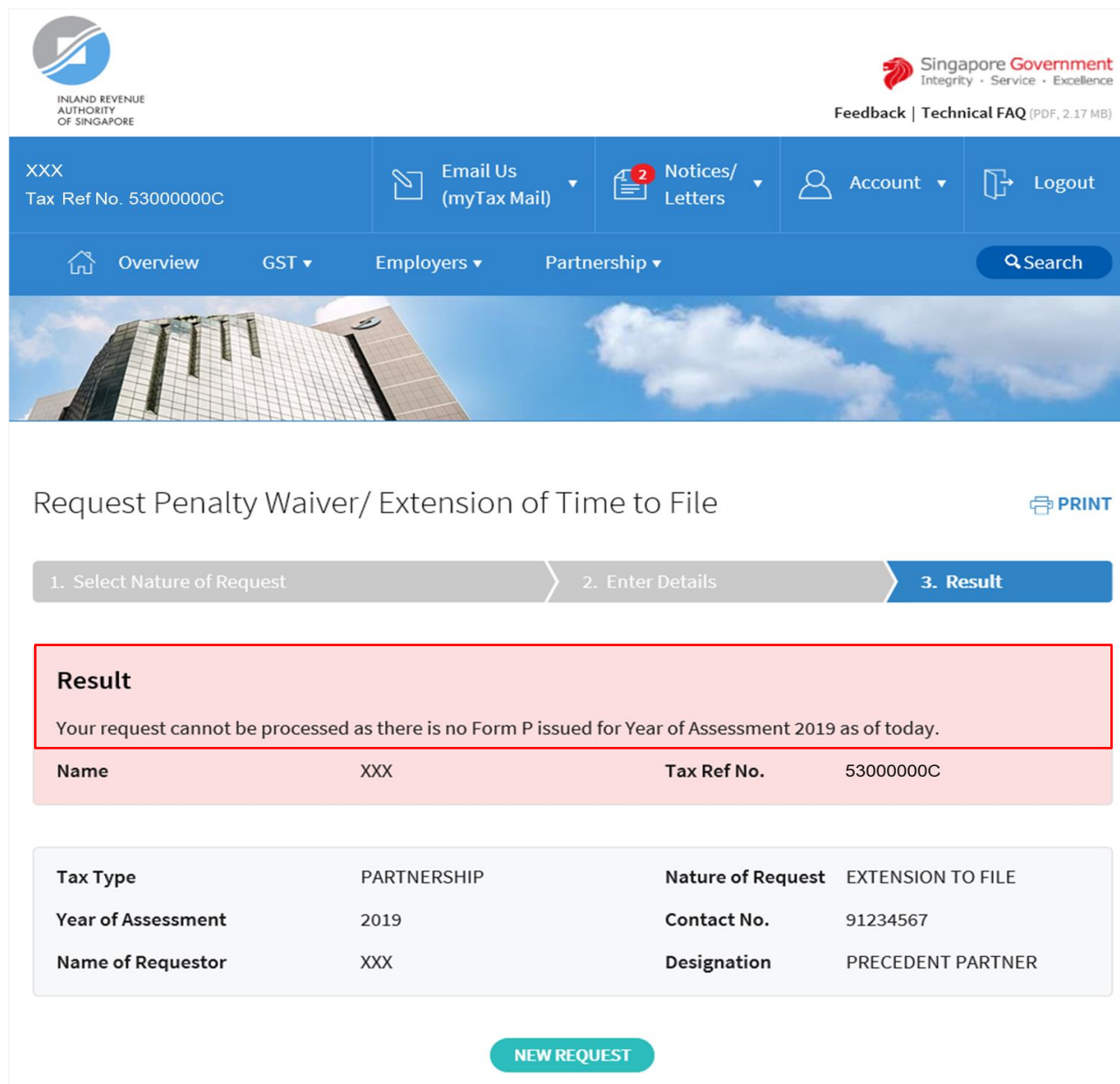
Extension of time to file for current Year of Assessment will only be available after 31 January.

The screenshot displays a web application interface for requesting a penalty waiver or extension of time to file for a partnership. 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, 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 has a dropdown menu with "PRECEDENT PARTNER" selected. A confirmation dialog box is overlaid on the form. The dialog box has a title "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 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.



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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

Result

Your request cannot be processed as there is no Form P issued for Year of Assessment 2019 as of today.

Name	XXX	Tax Ref No.	53000000C
------	-----	-------------	-----------

Tax Type	PARTNERSHIP	Nature of Request	EXTENSION TO FILE
Year of Assessment	2019	Contact No.	91234567
Name of Requestor	XXX	Designation	PRECEDENT PARTNER

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 > Partnership".

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. 53000000C

Email Us (myTax Mail) ▾

2 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 * 2

PARTNERSHIP

LATE FILING FEE WAIVER

Note
Please ensure that your tax returns and/or accounts 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 **PARTNERSHIP**.
2. Click on "**Nature of Request**" dropdown list and select **LATE FILING FEE WAIVER**.
3. Click on "**PROCEED**" button.

Note

Please ensure that you are authorised with **Partnership (Form P Filing)** e-Service before making the appeal.

Request Details

Tax Type	PARTNERSHIP
Nature of Request	LATE FILING FEE WAIVER
Year of Assessment *	2019
Name of Requestor	XXX
Designation *	PRECEDENT PARTNER

Contact Information

Please provide a valid contact number, preferably a mobile number, as we may need to contact you.

Contact No. * 2

☐ I like to be contacted via a foreign number

BACK SUBMIT 3

Step No.	Action
1.	At the "Enter Details" page, enter your Designation in "Designation" field.
2.	Verify/Update 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, foreign contact number and email address (if any).	
3.	Click on "SUBMIT" button.

Note

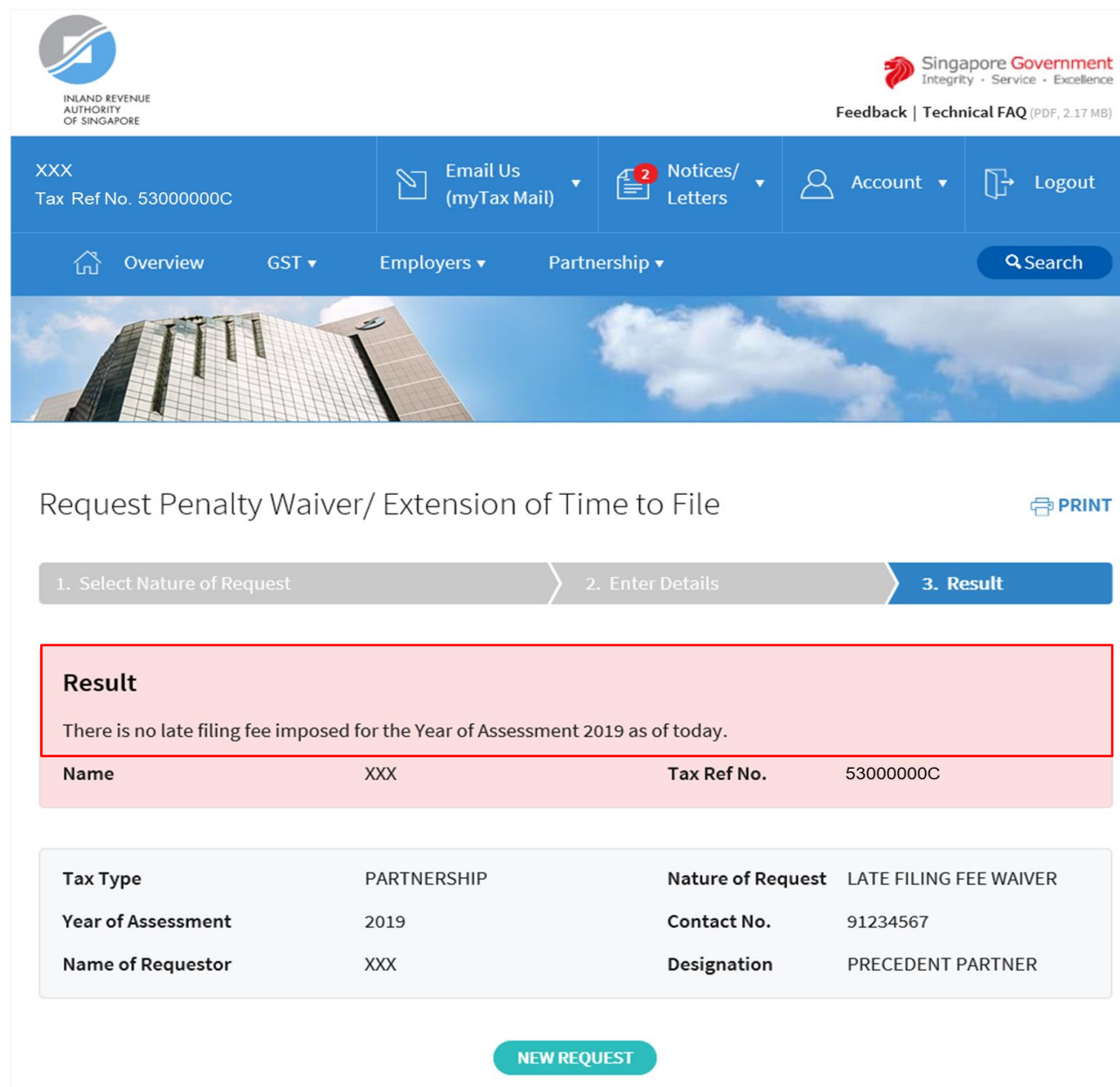
Appeal for waiver of Late Filing Fee for current Year of Assessment will only be available after 18 April.

The screenshot displays a web application interface for requesting a penalty waiver or extension of time to file for a partnership. 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, 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 currently filled with "PRECEDENT PARTNER". A confirmation dialog box is overlaid on the form. The dialog box has a title "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 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' and 'Technical FAQ'. Below this is a user profile bar showing 'XXX' and 'Tax Ref No. 53000000C', along with links for 'Email Us (myTax Mail)', 'Notices/ Letters' (with a red '2' badge), 'Account', and 'Logout'. A main 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' and features a progress bar with three steps: '1. Select Nature of Request', '2. Enter Details', and '3. Result' (which is highlighted in blue). Below the progress bar, a red-bordered box labeled 'Result' contains the text: 'There is no late filing fee imposed for the Year of Assessment 2019 as of today.' Below this, a table displays request details:

Name	XXX	Tax Ref No.	53000000C
Tax Type	PARTNERSHIP	Nature of Request	LATE FILING FEE WAIVER
Year of Assessment	2019	Contact No.	91234567
Name of Requestor	XXX	Designation	PRECEDENT PARTNER

At the bottom of the page, there is a green button labeled '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:

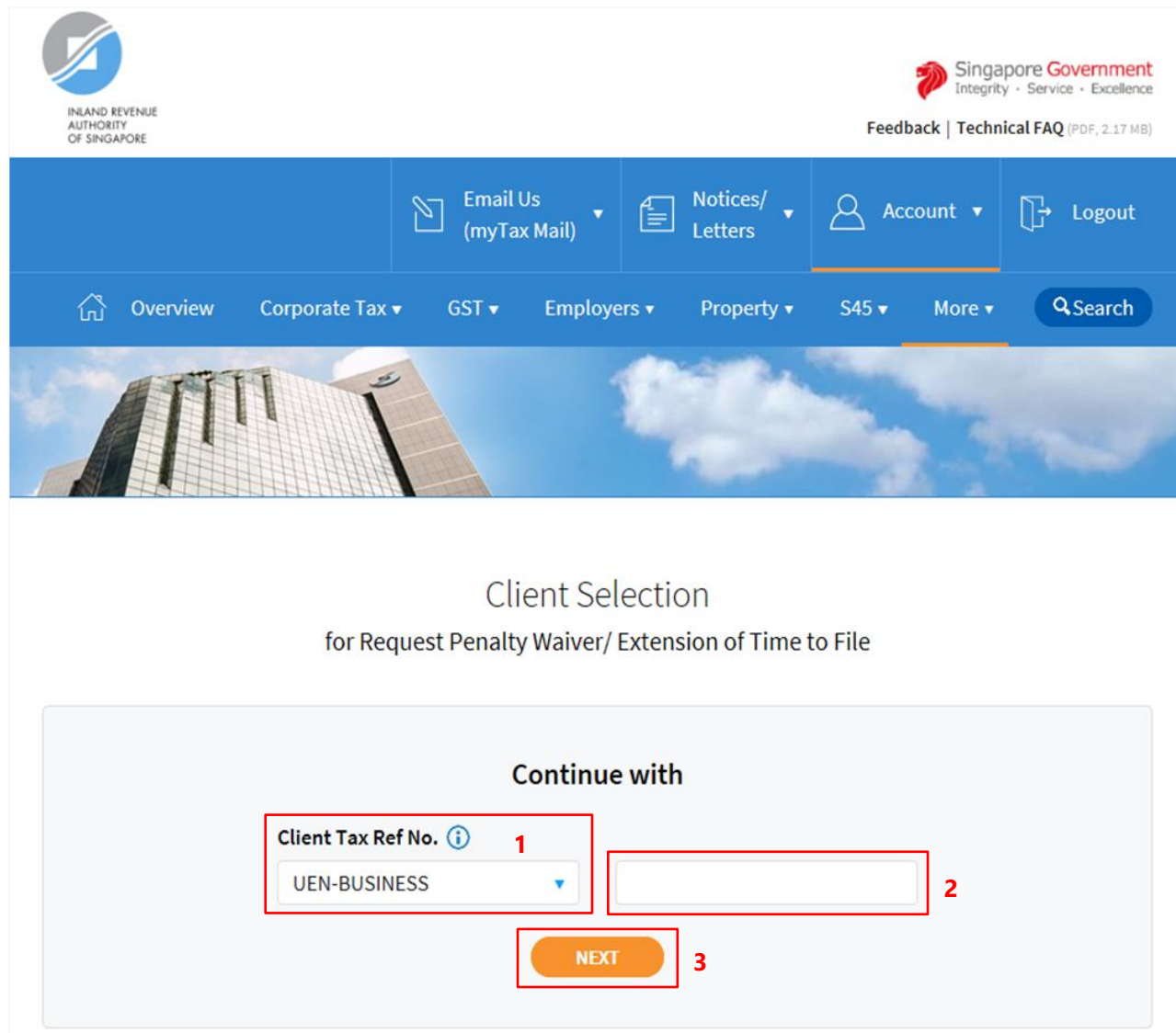
- Click on "**PRINT**" button to print the page.

OR

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

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

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



Client Selection
for Request Penalty Waiver/ Extension of Time to File

Continue with

Client Tax Ref No. ⓘ **1**
UEN-BUSINESS ▼


2

3 **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 **Partnership (Form P Filing)** e-Service before making the request.



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Feedback | Technical FAQ (PDF, 2.17 MB)

XXX
Tax Ref No. 53000000C

Email Us
(myTax Mail)

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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 *2

PARTNERSHIP

EXTENSION TO FILE

PROCEED3

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

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Feedback | Technical FAQ (PDF, 2.17 MB)

XXX
Tax Ref No. 53000000C

Email Us (myTax Mail)

2 Notices/Letters

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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: PARTNERSHIP

Nature of Request: EXTENSION TO FILE

Year of Assessment *: 2019

Name of Requestor: XXX

Designation *: TAX AGENT

Contact Information

Please provide a valid contact number, preferably a mobile number, as we may need to contact you.

Contact No. *: +65 91234567

☐ I like to be contacted via a foreign number

BACK SUBMIT

Step No. Action

- At the "Enter Details" page, enter your **Designation** in "Designation" field.
- Enter/Verify 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, foreign contact number and email address (if any).
- Click on "SUBMIT" button.

Note

Extension of time to file for current Year of Assessment will only be available after 31 January.

The screenshot displays a web application interface for requesting a penalty waiver or extension of time to file for a partnership. 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, 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 has a dropdown menu with "PRECEDENT PARTNER" selected. A confirmation dialog box is overlaid on the form. The dialog box has a title "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 are two buttons: "CANCEL" and "OK". The "OK" button is highlighted with a red rectangle.

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.

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

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

Result

Your request cannot be processed as there is no Form P issued for Year of Assessment 2019 as of today.

Name	XXX	Tax Ref No.	53000000C
-------------	-----	--------------------	-----------

Tax Type	PARTNERSHIP	Nature of Request	EXTENSION TO FILE
Year of Assessment	2019	Contact No.	91234567
Name of Requestor	XXX	Designation	TAX AGENT

[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 > Partnership".

**APPEAL FOR WAIVER OF LATE FILING FEE
(VIA TAX AGENT LOGIN > BUSINESS CLIENT with CORPPASS)**



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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. ⓘ 1

UEN-BUSINESS

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 **Partnership (Form P Filing)** e-Service before making the appeal.

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Feedback | Technical FAQ (PDF, 2.17 MB)

XXX
Tax Ref No. 53000000C

Email Us (myTax Mail)

2 Notices/Letters

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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**

PARTNERSHIP

Nature of Request *

LATE FILING FEE WAIVER **2**

Note
Please ensure that your tax returns and/or accounts 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 PARTNERSHIP . |
| 2. | Click on " Nature of Request " dropdown list and select LATE FILING FEE WAIVER . |
| 3. | Click on " PROCEED " button. |

Request Penalty Waiver/ Extension of Time to File

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

Request Details

Tax Type: PARTNERSHIP

Nature of Request: LATE FILING FEE WAIVER

Year of Assessment *: 2019

Name of Requestor: XXX

Designation *: TAX AGENT **1**

Contact Information

Please provide a valid contact number, preferably a mobile number, as we may need to contact you.

Contact No. *: +65 91234567 **2**

☐ I like to be contacted via a foreign number

BACK **SUBMIT** **3**

Step No.	Action
1.	At the "Enter Details" page, enter your Designation in "Designation" field.
2.	Verify/Update 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, foreign contact number and email address (if any).	
3.	Click on "SUBMIT" button.
Note Appeal for waiver of Late Filing Fee for current Year of Assessment will only be available after 18 April.	

The screenshot displays a web application interface for requesting a penalty waiver or extension of time to file for a partnership. 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 currently set to "PRECEDENT PARTNER". A confirmation dialog box is overlaid on the form. The dialog box has a title "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 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. |

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

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

Result

There is no late filing fee imposed for the Year of Assessment 2019 as of today.

Name	XXX	Tax Ref No.	53000000C
-------------	-----	--------------------	-----------

Tax Type	PARTNERSHIP	Nature of Request	LATE FILING FEE WAIVER
Year of Assessment	2019	Contact No.	91234567
Name of Requestor	XXX	Designation	TAX AGENT

[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 > Partnership".

Contact Information

For enquiries on this user guide, please call 63567012.

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Inland Revenue Authority of Singapore

Published on 21 JUN 2019

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