



INLAND REVENUE  
AUTHORITY  
OF SINGAPORE

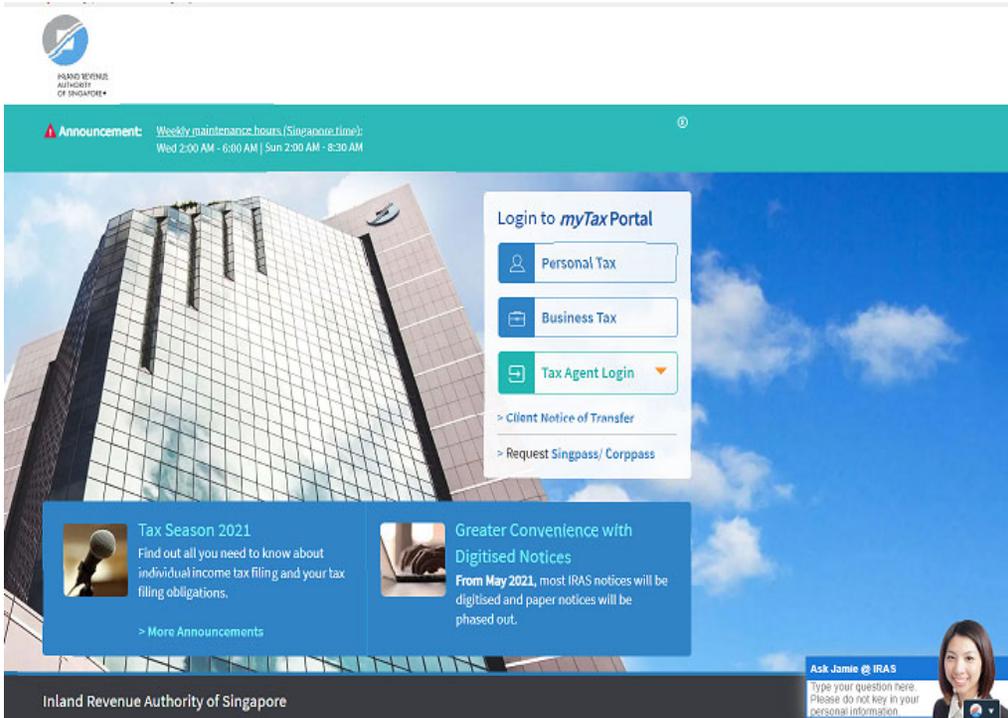
# User Guide

File Form IR21 (Tax Clearance)

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## Login to myTaxPortal



| Step   | Action/Note   |
|--|---|
|  | <b>myTax Portal Login page</b>  |
| 1  | Go to myTax Portal Login page ( <a href="https://mytax.iras.gov.sg">https://mytax.iras.gov.sg</a> ) |
| 2  | Select login for<br>- Business Tax or<br>- Tax Agent Login > Business Client                        |
| <b>Note:</b><br>You need to be authorised by your organization via the Singapore Corporate Access (Corppass) before using this eService.<br><br>For more information on Corppass, please refer to the user guide at <a href="http://www.iras.gov.sg">www.iras.gov.sg</a> > e-Services > Others > Corppass. |   |

## User Guide – File Form IR21 (Tax Clearance)

The screenshot shows the myTax Portal interface for a user named TUVWXYZ PTE LTD (Tax Ref No. 0123456789A). The navigation bar includes 'Overview', 'GST', 'Employers', and 'More'. The 'Employers' dropdown menu is open, showing options: 'Auto-Inclusion Scheme (AIS) Register for AIS', 'Tax Clearance', 'File Form IR21' (highlighted with a red box), and 'View Form IR21 Records'. A 'Note' box on the left states: 'The company/ business has submitted its tax notices: By post to your company's/ business • Tax Clearance paper notices'. A 'VIEW DETAILS' button is visible next to the note.

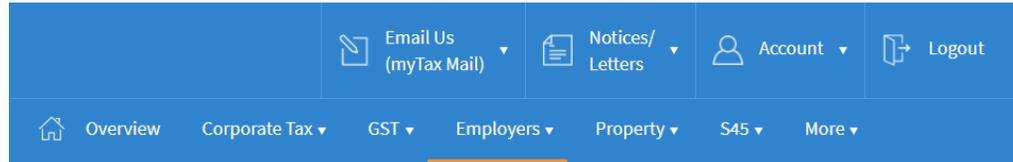
| Step | Action/Note  |
|------|--|
|      | myTax Portal Welcome Page                          |
| 1    | To file Form IR21, select <b>Employer</b>          |
| 2    | Select <b>File Form IR21</b> (Under Tax Clearance) |

Welcome to myTax Portal!

myTax Portal is a secured, personalised portal for you to view and manage your tax transactions with IRAS, at your convenience.

Use the navigation bar above to access a range of e-Services available to you.

## User Guide – File Form IR21 (Tax Clearance)



### Client Selection for File Form IR21

Continue with

Client Tax Ref No. ⓘ

UEN-LOCAL CO

**NEXT**

| Step | Action/Note  |
|------|--|
|      | <b>File Form IR21 – Client/ Third Party Selection (only applicable to tax agents)</b>                                |
|      | If you have logged in for your Client's Tax Matters, you are required to provide your client's tax reference number. |
| 1    | Enter your client's Tax Reference Number.  |
| 2    | Click on <b>NEXT</b> .   |

## User Guide – File Form IR21 (Tax Clearance)

### Preparer's View

#### File Form IR21

##### File Form IR21

##### Read before you proceed

This application allows employers to file Form IR21 for non-Singapore citizen employees who are ceasing employment in Singapore or leaving Singapore for more than 3 months.

Each filing may take an approximately 5 minutes to complete

Please get ready the following information before you proceed with filing:

1. Employment Records
2. Particulars of spouse and children (for dependents' relief claims)
3. Income information
4. Files for attachment (PDF, 1.2mb), if applicable
  - a. [Appendix 1](#) - Value of Benefits-in-Kind
  - b. [Appendix 2](#) - Employee Stock Option (ESOP)/ Employee Share Ownership (ESOW) Plans
  - c. [Appendix 3](#) - Unexercised ESOP/ unvested ESOW granted from 1 Jan 2003 and approved for Tracking Option
  - d. Letter of Undertaking for Application of Tracking Option (LOU)
  - e. A copy of Employee's Death Certificate
  - f. Form IR8S
  - g. Severance Agreement/ Termination Letter

Employee ID\*

Select

Period of Employment\* ⓘ

dd/mm/yyyy



to

dd/mm/yyyy



NEXT

| Step | Action/Note  |
|------|--|
|      | <b>File Form IR21 page – Part 1</b>  |
| 1    | Get ready the information as stated in the page before proceeding to file.   |
| 2    | Complete the fields.<br><br><b>Note:</b><br>Period of Employment is the period your employee started working for the company [Date of commencement] to the last date of employment with the company [Date of cessation].                       |
| 3    | Click on <b>NEXT</b> for system to process your inputs.<br><br>Refer to Page 9 of the guide if Tax Clearance is required (Eg: No. of days employed is more than 60 day but less than 183 days).  |
|      | <b>Note:</b><br>Do get ready the required documents before you proceed with filing.<br><br>You may attach your own computation as submission. If you do not have your own computation, download and complete <a href="#">Appendix 1 to 3</a> . |

User Guide – File Form IR21 (Tax Clearance)

File Form IR21

AA BB

Employee ID F1234567V

Date of commencement 01 Jan 2020

Date of cessation ⓘ 30 Apr 2021

Total employment income for each year is \$21,000 or less\* ⓘ  Yes  No

Total employment income for calendar year(s): ⓘ

|             |    |                                     |                                  |
|-------------|----|-------------------------------------|----------------------------------|
| Year 2021 * | SS | <input type="text" value="6,400"/>  | <input type="text" value=".00"/> |
| Year 2020 * | SS | <input type="text" value="20,800"/> | <input type="text" value=".00"/> |

**Next Step**

Cancel this filing

OR

Proceed to next page

| Step | Action/Note   |
|------|---|
|      | <b>File Form IR21 page – Part 2</b>   |
|      | <p>Once the <b>NEXT</b> button is clicked, [Date of commencement] and [Date of cessation] cannot be modified. Click on <b>CANCEL</b> if you need to edit your entries for the 2 fields.</p> <p>Please click on ⓘ for assistance.</p> <p><b>Note:</b><br/>Date of commencement is the date that your employee starts working for the company.</p> <p>If you have keyed wrongly the [Date of commencement] and/or [Date of cessation], please delete the current draft and refile a new IR21.</p> |
| 4    | Complete the entries as required.   |
| 5    | Verify your entries.  |
| 6    | <p>Click on <b>PROCEED</b> after you have confirmed your entries as the information provided would not be modifiable in the subsequent pages.</p> <p>Refer to Page 9 of the guide if Tax Clearance is required (Eg: Total employment income for each year above \$21,000)</p>   |

User Guide – File Form IR21 (Tax Clearance)

Notification Page – Tax Clearance Not Required

File Form IR21

 SAVE AS PDF/ PRINT

**Notification Received - Tax Clearance is Not Required**

|                      |                 |               |                      |
|----------------------|-----------------|---------------|----------------------|
| Employer's Name      | TUVWXYZ PTE LTD | Employer's ID | 0123456789A          |
| Notification No.     | 409584          | Date/ Time    | 12 Mar 2021 10:23 AM |
| Authorised Personnel | XXX             |               |                      |

**AA BB**

|   |                           |  |           |
|---|---------------------------|--|-----------|
| Employee's ID                                 | Period of Employment      | Total employment income for <u>each year</u> is \$21,000 or less |           |
| F1234567V                                     | 01 Jan 2020 - 30 Apr 2021 | Yes  |           |
| Total employment income for calendar year(s): |                           | Year 2021  | \$S 6400  |
|   |                           | Year 2020  | \$S 20800 |

Based on the information provided on 12 Mar 2021 10:23 AM, tax clearance is not required for the above-mentioned employee. No Directive/ Notice of Assessment will be issued. Please proceed to release any monies withheld for tax clearance to your employee.

With this notification, you are not required to report the employee's employment income via Auto Inclusion Scheme.

However, if there are changes to be made [to this filing record](#), you are required to [re-file](#) a Form IR21.

Please save a copy of this page for your reference before leaving this Notification page.

[VIEW FILING STATUS](#)

[FILE A NEW FORM IR21](#)

| Step | Action/Note   |
|------|---|
|      | <b>(1) Notification Page</b>  |
|      | You will receive this notification page if Tax Clearance is <u>not</u> required for your employee after you have filled up the relevant information on Page 6 and 7 of this guide.  |
| 1    | <p>Click on the <b>SAVE AS PDF/PRINT</b> icon on the top right hand corner to print this page or save a PDF copy for your record.</p> <p>Filing process ends here.</p> <p><b>Note:</b><br/>Please note that even though IR21 is not required for your employee, as you have filed the employee's income details with IRAS, you are not required to report the employee's employment income via Auto Inclusion Scheme (AIS) in the following year.</p> |
| 2    | <p>Click on:</p> <ul style="list-style-type: none"> <li>• <b>FILE A NEW FORM IR21</b> to begin a new filing; or</li> <li>• <b>VIEW FILING STATUS</b> to view filing and processing status of Form IR21 records.</li> </ul>  |

File Form IR21 – Original Form IR21

CLOSE 

### File Form IR21

You are now filing an **ORIGINAL** Form IR21 for:

|                                 |  |
|---------------------------------|--|
| <b>Employee ID</b><br>F1234567V | <b>Employment Period</b><br>01 Jan 2020 to 30 Apr 2021 |
|---------------------------------|--|

Click on < Cancel > if you need to amend the above entries.

CANCEL

PROCEED

| Step | Action/Note   |
|------|---|
|      | <b>(2) File Form IR21 – Original Form IR21</b>  |
|      | You will be prompted with this message if Tax Clearance is required for your employee.  |
| 1    | Click on <b>PROCEED</b> button after you have confirmed the entries as the information entered would not be modifiable in the subsequent pages. |

Employee’s Income under Auto Inclusion Scheme (AIS)

File Form IR21

TEST\_IITD\_FIN

Employee ID F1234567V

Form IR21 Type ORIGINAL

Date of commencement 01 Jan 2020  
 Date of cessation ⓘ 30 Apr 2021  
 The employee's employment income for the Year 2020 has been submitted under Auto-Inclusion Scheme. Do you need to make any changes to the income previously reported?\*

Yes  No

**Next Step**

Cancel this filing

**CANCEL**

**OR**

Update Employment Records

**PROCEED**

| Step | Action/Note  |
|------|--|
|      | <b>(3) Employee’s Income under Auto Inclusion Scheme (AIS)</b>   |
|      | You will be brought to this page if the employee’s income for the reported year has been transmitted via AIS.  |
| 1    | Select <b>YES</b> if you need to make changes to the income previous reported via AIS. Otherwise, select <b>NO</b> .   |
| 2    | Click on <b>PROCEED</b> button on the right after you have confirmed the entries as the information entered would not be modifiable in the subsequent pages. |

## User Guide – File Form IR21 (Tax Clearance)

### Employee Particulars

File Form IR21

1. Employee Details | 2. Income Details | 3. Consolidated Statement | 4. Acknowledgement

#### Employee Particulars ⓘ

1. Employee ID F1234567V

2. Employee Name\*

3. Date of Birth\*

4. Sex\*  MALE  FEMALE

5. Marital Status\*

6. Citizenship\*

**Next Step**

Update Spouse/ Children Particulars



OR

Update Employment Record



CANCEL FILING CLEAR ALL SAVE DRAFT

| Step | Action/Note  |
|------|--|
|      | <b>Employee Particulars</b>  |
|      | It is mandatory to complete the employee's details if this page is displayed.  |
| 1    | Complete this page and verify your entries.  |
| 2    | <p><b>Next Step Section</b></p> <p>i) Click on the <b>PROCEED</b> button on the left to update spouse's and/ or children's particulars; (optional) - refer to Page 12 and 13 of this guide or</p> <p>ii) Click on <b>PROCEED</b> button on the right to update employment record – refer to Page 14 of this guide.</p> <p><b>Note:</b><br/>At any point of time, you may click on:</p> <ul style="list-style-type: none"> <li>• <b>CANCEL FILING</b> to discard the Form IR21.</li> <li>• <b>CLEAR ALL</b> to clear the entries on this page.</li> <li>• <b>SAVE DRAFT</b> to save your entries as a draft for subsequent retrieval.</li> </ul> <p>It is important to know that your draft will only be temporarily stored in our server for 21 days, after which it will be deleted. The draft stored on our server will <u>not</u> considered as a Form IR21 submission.</p> |

Spouse and Child Relief(s)  
File Form IR21

- 1. Employee Details
- 2. Income Details
- 3. Consolidated Statement
- 4. Acknowledgement

AA BB

Employee ID F1234567V Form IR21 Type ORIGINAL

**Spouse/ Children Particulars** ⓘ (Complete only if applicable)

1. Name of Spouse

2. Date of Birth  ⓘ

3. Identification No.  Select

4. Date of Marriage  ⓘ

5. Citizenship  Select

6. Is the spouse's annual income more than S\$4,000?  Yes  No

| Step | Action/Note   |
|------|---|
|      | <b>Spouse's / Children's Particulars Part 1 – Spouse's Particulars (optional)</b> |
| 1    | Complete the dependent's particulars if your employee is married.                 |

## User Guide – File Form IR21 (Tax Clearance)

### 7. Children Particulars

(Enter the name of school if child is above 16 yrs old and is currently attending full time education)

**Child 1** ▲

1a. Name of Child

1b. Sex  MALE  FEMALE

1c. Date of Birth

1d. Name of School

+ Add another child particulars

**Next Step**

Update Employment Record | Update Income Details

PROCEED OR PROCEED

| Step | Action/Note  |
|------|--|
|      | <b>Spouse's / Children's Particulars Part 2 – Children's Particulars (optional)</b>  |
| 2    | Complete the dependent's particulars if your employee is married.  |
| 3    | Click on <b>ADD ANOTHER CHILD PARTICULARS</b> if required.   |
|      | <p><b>Note:</b><br/>Complete the entries as required. Missing fields may affect the employee's claims on the spouse and child relief(s).</p> <p>For other relief(s) that your employee is eligible, please drop us an email via myTax Mail or select "Contact Us" via our website at <a href="http://www.iras.gov.sg">www.iras.gov.sg</a>.</p> |
| 4    | <p><b>Next Step Section:</b></p> <p>i) Click on the <b>PROCEED</b> button on the right to go to <b>Employment Record page</b> (refer to Page 14 of this guide); or</p> <p>ii) Click on the <b>PROCEED</b> button on the left to go to <b>Employee Particulars</b> (refer to Page 11 of this guide) if need to make further changes.</p>        |

## User Guide – File Form IR21 (Tax Clearance)

### Employment Record

#### File Form IR21

1. Employee Details   2. Income Details   3. Consolidated Statement   4. Acknowledgement

AA BB

Employee ID F1234567V

Form IR21 Type ORIGINAL

#### Employment Record ⓘ

1. Employee job title ⓘ
2. Date of Arrival ⓘ
3. Date of Commencement 01/01/2020
4. Date of Cessation 30/04/2021
5. Date of Departure, if known
6. Give reasons if less than one month's notice is given to IRAS before employee's cessation
- Date of Resignation/ Termination Notice Given to Employee

| Step | Action/Note   |
|------|---|
|      | <b>Employment Record – Part 1</b>   |
| 1    | Complete this page.   |
|      | <b>Note:</b><br>i) Date of Arrival and Date of Departure can be left blank if the information is not available. |

## User Guide – File Form IR21 (Tax Clearance)

7. Amount of monies withheld for tax clearance\* SS 0.00  
? [What is meant by last salary paid?](#)

8. Details of last salary paid to your employee

8a. Date of payment\* dd/mm/yyyy

8b. Amount paid\* SS 0.00

8c. Period in relation to the last salary paid\*

8d. Is salary credited to employee's bank account?\*  Yes  No

**Next Step**

Update Spouse / Children Particulars

**PROCEED**

OR

Update Income Details

**PROCEED**

| Step                              | Action/Note  |
|-----------------------------------|--|
| <b>Employment Record – Part 2</b> |  |
| 2                                 | Continue to complete the rest of the information on this page.<br><br><b>Note:</b><br>Last Salary Paid refers to the last salary payment made to the employee. Click on <span style="font-size: small;">?</span> for more information.   |
| 3                                 | <b>Next Step Section</b><br>i) Click on the <b>PROCEED</b> button on the right to go to <b>Income Details page</b> (refer to Page 16 of this guide); or<br><br>ii) Click on the <b>PROCEED</b> button on the left to go to <b>Spouse/Children Particulars</b> if need to make further changes. (refer to Page 12 and 13 of this guide) |

CANCEL FILING
 CLEAR ALL
 SAVE DRAFT

## User Guide – File Form IR21 (Tax Clearance)

### Income Details

#### File Form IR21

1. Employee Details    **2. Income Details**    3. Consolidated Statement    4. Acknowledgement

AA BB

Employee ID F1234567V    Form IR21 Type ORIGINAL

| Income  | Year of Cessation                       | Year Prior to Year of Cessation         |
|---|---|---|
|   | 01 Jan 2021 - 30 Apr 2021               | 01 Jan 2020 - 31 Dec 2020               |
| Indicate amount (S\$) based on calendar year basis in the column(s) provided. | S\$                                     | S\$                                     |
| 1. Gross Salary, Fees, Leave Pay, Wages and Overtime pay                      | <input type="text" value="0 .00"/>      | <input type="text" value="0 .00"/>      |
| 2a. Contractual Bonus ⓘ   | <input type="text" value="0 .00"/>      | <input type="text" value="0 .00"/>      |
| 2b. Non-Contractual Bonus ⓘ   | <input type="text" value="0 .00"/>      | <input type="text" value="0 .00"/>      |
| Date of Payment   | <input type="text" value="dd/mm/yyyy"/> | <input type="text" value="dd/mm/yyyy"/> |
| 3. Director's Fees ⓘ  | <input type="text" value="0 .00"/>      | <input type="text" value="0 .00"/>      |
| Approved at the company's AGM/ EGM on   | <input type="text" value="dd/mm/yyyy"/> | <input type="text" value="dd/mm/yyyy"/> |
| <b>4. Others (Commissions, Allowances, Appendices, etc)</b>                   | <input type="button" value="▼"/>        |   |
| 5. Is the employee's Income Tax borne by employer?*                           | <input type="text" value="Select"/>     | <input type="text" value="Select"/>     |
| <a href="#">? What is meant by tax borne by employer?</a>                     |   |   |

| Step | Action/Note  |
|------|--|
|      | <b>Income Details – Part 1</b>   |
|      | <p><b>Note:</b></p> <p>i) All income fields are to be reported in Singapore dollars under the respective years.</p> <p>ii) Complete the applicable fields for the year of cessation and the year prior to the year of cessation (if shown) respectively.</p>                 |
| 1    | For Item 4 - Others (Commissions, Allowances, Appendices, etc), click on triangle icon as highlighted in green to expand the income fields from Item 4a to 4k, where applicable. (Refer to screenshot on Page 17 of this guide)  |
| 2    | <p>For Item 5 on Employee's Income Tax borne by employer</p> <p>Select "No" if the company is not bearing the employee's tax. Please note that deduction from employee's salary or withholding his salary for tax clearance are not considered as tax borne by employer.</p> |

User Guide – File Form IR21 (Tax Clearance)

**4. Others (Commissions, Allowances, Appendices, etc)**

4a. Gross Commission  .00  .00

4b. Allowances ⓘ  .00  .00

4c. Gratuity/ Ex-Gratia Payment  .00  .00

4d. Notice Pay  .00  .00

4e. Compensation for loss of office due to redundancy, retrenchment, restructure or termination (excluding any Notice Pay which should be reflected at 4d above) ⓘ  .00

4f. Retirement Benefits (Other than CPF Benefits)  .00  .00

4g. Contributions made by employer to any Pension/ Provident Funds constituted outside Singapore ⓘ  .00  .00

4h. Excess/ Voluntary contribution to CPF by employer ⓘ  .00  .00

**Please attach the completed Appendices at the Consolidated Statement.**

4i. Value of Benefits-in-kind ⓘ  .00  .00  
[Download and complete Appendix 1](#) (PDF, 1.2mb)

4j. Gains or profits from Employee ⓘ  .00  .00  
 Stock Option (ESOP)/ other forms of Employee Share Ownership (ESOW) Plans  
[Download and complete Appendix 2](#) (PDF, 1.2mb)

4k. Employee has unexercised ESOP/ ⓘ   .00  
 unvested ESOW granted on or after 1 Jan 2003 and approval has been granted for Tracking Option  
[Download and complete Appendix 3](#) (PDF, 1.2mb)

| Step | Action/Note   |
|------|---|
|      | <b>Income Details – Part 2</b>  |
| 2    | Complete the other income details for the relevant year, where applicable.  |
| 3    | <p>For Item 4i to 4k, please ensure that you have updated the relevant fields You will be required to attach the appendices in the Consolidated Statement page before the submission of IR21</p> <p>You may attach your own computation as supporting documents at the Consolidated Statement. Alternatively, you may click on the applicable hyperlinks to download and complete the following appendices:</p> <ul style="list-style-type: none"> <li>Appendix 1 to provide details of Benefits-in-Kind for the relevant calendar years;</li> <li>Appendix 2 to provide details of gains or profits from Employee Stock Option Plans (ESOP)/ Share Ownership Plan (ESOW);</li> <li>Appendix 3 to provide details of employee's unexercised ESOP/unvested ESOW gained on or after 1 Jan 2003 and approval has been granted for Tracking Option.</li> </ul> <p><b>Note:</b><br/>Click on <b>SAVE DRAFT</b> before downloading the appendices so that you would be able to retrieve your filing information subsequently.</p> |

## User Guide – File Form IR21 (Tax Clearance)

### Deductions

Indicate amount (S\$) based on calendar year basis in the column(s) provided.

|   | Year of Cessation                  | Year Prior to Year of Cessation    |
|---|------------------------------------|------------------------------------|
|   | 01 Jan 2021 - 30 Apr 2021          | 01 Jan 2020 - 31 Dec 2020          |
|   | S\$                                | S\$                                |
| 6. Employee's compulsory contribution to CPF/<br>Designated Pension or Provident Fund (less amount refundable/ to be refunded)            | <input type="text" value="0 .00"/> | <input type="text" value="0 .00"/> |
| 7. Donations deducted from salary for Yayasan Mendaki<br>Fund/ Community Chest of S'pore/ SINDA/ CDAC/ ECF/<br>Other tax exempt donations | <input type="text" value="0 .00"/> | <input type="text" value="0 .00"/> |
| 8. Contribution deducted from salary for Mosque<br>Building Fund  | <input type="text" value="0 .00"/> | <input type="text" value="0 .00"/> |

#### Next Step

Go to other section of Form IR21

OR

PROCEED

PROCEED

| Step                           | Action/Note  |
|--------------------------------|--|
| <b>Income Details – Part 3</b> |  |
| 4                              | Complete the Deductions section, where applicable  |
| 5                              | <p><b>Next Step Section</b></p> <p>i) Click on the <b>PROCEED</b> button on the right to view and verify the <b>Consolidated Statement</b> (refer to Page 19 of this guide); or</p> <p>ii) Select the link from the drop-down list on the left and click on <b>PROCEED</b> button to go to the other e-Filing page directly.</p> |

 CANCEL FILING
  CLEAR ALL
  SAVE DRAFT

## User Guide – File Form IR21 (Tax Clearance)

### Consolidated Statement

File Form IR21

SAVE AS PDF/PRINT

1. Employee Details 2. Income Details 3. Consolidated Statement 4. Acknowledgement

#### Consolidated Statement

This is a consolidation of the information you have entered. After checking all the entries, you may amend, save or submit.

**Note**

A copy of this Consolidated Statement will be made available at the Summary of Form IR21 digital service for up to 60 days from the date of submission. Please save a copy of this Consolidated Statement for your reference before you leave this page.

**AA BB**

| Form IR21 Type | Employee ID | Date of Birth | Sex  | Marital Status | Citizenship |
|----------------|-------------|---------------|------|----------------|-------------|
| ORIGINAL       | F1234567V   | 08 Aug 1990   | MALE | MARRIED        | AMERICAN    |

#### Spouse/ Children Particulars

**ABCDEFGG**

| Date of Birth | Identification No. | Date of Marriage | Citizenship | Is the spouse's annual income more than S\$4,000? |
|---------------|--------------------|------------------|-------------|---|
| 08 Aug 1980   | PP 787878678       | 02 Feb 2020      | MALAYSIAN   | NO  |

| Step | Action/Note  |
|------|--|
|      | <b>Consolidated Statement – Submission of Employment Income via Auto-Inclusion Scheme</b>            |
| 1    | Check through the statement and ensure that the information reflected is true, correct and complete. |

User Guide – File Form IR21 (Tax Clearance)

Employment Records



| EXECUTIVE  |                      |   |                             |
|--|----------------------|---|-----------------------------|
| Date of Arrival  | Date of Commencement | Date of Cessation   | Date of Departure, if known |
|  | 01 Jan 2020          | 30 Apr 2021   |                             |
| Give reasons if less than one month's notice is given to IRAS before employee's cessation<br>Resignation |                      | Date of resignation/ termination notice given<br>14 Mar 2021  |                             |
| Amount of monies withheld for tax clearance<br>S\$5,000.00   |                      | Did you withhold all monies due to employee from the date of resignation or termination of employment?<br>Yes |                             |
| Details of last salary paid to your employee   |                      |   |                             |
| Date of payment<br>01 Mar 2021   |                      | Amount paid<br>S\$2,500.00  |                             |
| Period in relation to the last salary paid<br>1 FEB 2021 TO 28 FEB 2021                                  |                      | Is salary credited to employee's bank account?<br>YES   |                             |
| Please state name of bank<br>DBS/POSB  |                      |   |                             |

| Step | Action/Note  |
|------|--|
|      | <b>Consolidated Statement – Employment Records</b>   |
| 2    | Check through the statement and ensure that the information reflected is true, correct and complete.<br><br>You can select <b>EDIT</b> and be directed to the respective page to make changes. |

## User Guide – File Form IR21 (Tax Clearance)

### Income Details (S\$)



| Income  | Year of Cessation         | Year Prior to Year of Cessation |
|---|---------------------------|---------------------------------|
|   | 01 Jan 2020 - 28 Feb 2020 | 02 Jan 2019 - 31 Dec 2019       |
|   | S\$                       | S\$                             |
| Gross Salary, Fees, Leave Pay, Wages and Overtime pay | 0.00                      | 51,932.00                       |
| Contractual Bonus                                     | 0.00                      | 0.00                            |
| Non-Contractual Bonus                                 | 0.00                      | 0.00                            |
| Date of Payment                                       |                           |                                 |
| Director's Fees                                       | 0.00                      | 0.00                            |
| Approved at the company's AGM/ EGM on                 |                           |                                 |
| Others  |                           |                                 |
| <b>Total Income (S\$)</b>                             | <b>0.00</b>               | <b>51,932.00</b>                |
| Is the employee's Income Tax borne by employer        | No                        | No                              |

| Deductions  | Year of Cessation         | Year Prior to Year of Cessation |
|---|---------------------------|---------------------------------|
|   | 01 Jan 2020 - 28 Feb 2020 | 02 Jan 2019 - 31 Dec 2019       |
|   | S\$                       | S\$                             |
| Employee's compulsory contributions to CPF/ Designated Pension or Provident Fund (less amount refundable/ to be refunded)           | 0.00                      | 0.00                            |
| Donations deducted from salary for Yayasan Mendaki Fund/ Community Chest of Singapore/ SINDA/ CDAC/ ECF/ Other tax exempt donations | 0.00                      | 0.00                            |
| Contribution deducted from salary for Mosque Building Fund  | 0.00                      | 0.00                            |

| Step | Action/Note  |
|------|--|
|      | <b>Consolidated Statement – Income Details</b>   |
| 3    | <p>Check through the statement and ensure that the information reflected is true, correct and complete.</p> <p>You can select <b>EDIT</b> and be directed to the respective page to make changes.</p>    |
|      | <p><b>Note:</b></p> <p>If you have declared nil income for the Year of Cessation and/or the Year Prior to Year of Cessation, you will be prompted to state your reason for declaring the nil income.</p> |

## User Guide – File Form IR21 (Tax Clearance)

### Attachment of Appendices

The screenshot displays the 'Attachment of Appendices' interface. At the top, there is a file explorer showing a folder named 'attachment' containing a file named 'Appendix 1' (Adobe Acrobat D..., 184 KB). Below this, the 'Document Submissions' section is visible, with a note: 'Note: Please upload the document(s) only when you are ready to submit the Form IR21. Your uploaded document(s) will not be saved when you leave the page or save a draft.' The table below has columns for 'Type of Document', 'Document Status', and 'Actions'. The row for 'Appendix 1 - Total Benefits-in-kind\*' shows a status of 'Not Attached' and a 'SELECT FILE' button highlighted with a red box. A blue arrow points from this button to the 'Open' button in the file explorer above. Below the table, the 'Next Step' section offers two options: 'Go to other section of Form IR21' (with a 'Select' dropdown and a 'PROCEED' button) or 'Confirm all entries are correct and submit to your Approver' (with a 'SUBMIT TO APPROVER' button). A 'CANCEL FILING' link is at the bottom left.

| Step | Action/Note  |
|------|--|
|      | <b>Consolidated Statement - File Form IR21 with attachment Preparer view (Part 1)</b>  |
| 1    | Click on <b>SELECT FILE</b> .  |
| 2    | Select the file to be submitted and click on Open  |
|      | <p><b>Note:</b></p> <ul style="list-style-type: none"> <li>i) Document attached must be within the maximum file size and of acceptable file type, as indicated.</li> <li>ii) Uploaded document will not be saved when you leave the page or save draft. Hence, document should be uploaded only when you are ready to submit.</li> </ul> <p>If you face issues uploading the appendices, you may try the following methods to convert the excel appendices to PDF before attaching:</p> <ul style="list-style-type: none"> <li>i) Save as PDF for the Appendix directly from Excel and upload the PDF onto the IR21 filing.</li> <li>ii) Microsoft print in PDF &amp; relaunch the PDF in Google Chrome or Microsoft Edge &amp; re-saving as PDF. Once done, upload the PDF onto the IR21 filing.</li> <li>iii) Use free Primo software to convert the documents to PDF. The software can be downloaded at <a href="http://www.primopdf.com">www.primopdf.com</a></li> </ul> <p>If you still encounter difficulties uploading the document(s), you may contact us via our <a href="#">LiveChat</a> service for assistance.</p> |

## User Guide – File Form IR21 (Tax Clearance)

**Document Submissions** (Supported File Types: pdf, Maximum File Size 2.00MB per file)  
 Note: Please upload the document(s) only when you are ready to submit the Form IR21. Your uploaded document(s) will not be saved when you leave the page or save a draft.

| Type of Document                      | Document Status | Actions  |
|---------------------------------------|-----------------|----------|
| Appendix 1 - Total Benefits-In-kind*  | Attached        | X REMOVE |
| File Attached Appendix 1.pdf (184 KB) |                 |          |

**Next Step**

Go to other section of Form IR21 OR Confirm all entries are correct and submit to your Approver

Select

[CANCEL FILING](#)

| Step | Action/Note  |
|------|--|
|      | <b>File Form IR21 with attachment Preparer view (Part 2)</b>   |
| 1    | A <b>REMOVE</b> button will appear after a file is selected. You can remove the file and click on <b>SELECT FILE</b> to re-attach the correct file.  |
| 2    | To check the filename to ensure that the correct file has been attached before click on <b>SUBMIT TO APPROVER</b> .  |
|      | <p><b>Note:</b></p> <ul style="list-style-type: none"> <li>i) Preparer can only submit document to Approver. Only Approver can submit document to IRAS.</li> <li>ii) Approver will be able to view and approve document(s) uploaded by Preparer.                             <ul style="list-style-type: none"> <li>a. Approver will also be able to remove the and re-attach document(s) before submission to IRAS.</li> <li>b. If Preparer needs to revise the Form IR21 and the attachment, Approver should remove the files before clicking on <b>SAVE DRAFT</b>.</li> </ul> </li> </ul> |

## User Guide – File Form IR21 (Tax Clearance)

### Acknowledgement Page – Successful Submission to Approver

File Form IR21

 SAVE AS PDF/ PRINT

1. Employee Details    2. Income Details    3. Consolidated Statement    **4. Acknowledgement**

#### Successful Submission to Approver

Your filing has been saved for your Approver's submission. Please inform your Approver to submit the Form IR21 within 21 days (by 1 Apr 2021 ). Otherwise, this record will be deleted.

|                      |                 |             |                      |
|----------------------|-----------------|-------------|----------------------|
| Employer's Name      | TUVWXYZ PTE LTD | Employer ID | 0123456789A          |
| Authorised Personnel | XXX             | Date/ Time  | 12 Mar 2021 05:32 PM |

#### AA BB

|                   |                          |                |          |
|-------------------|--------------------------|----------------|----------|
| Employee ID       | F1234567V                | Form IR21 Type | ORIGINAL |
| Employment Period | 1 Jan 2020 - 30 Apr 2021 |                |          |

#### Next Step

You may:

- search records via [View Form IR21 Records](#).
- access [File Form IR21](#) if you are filing tax clearance for another employee.

| Step | Action/Note  |
|------|--|
|      | <p><b>Successful Submission to Approver - For Preparer</b></p> <p>You will receive this confirmation page when your draft is successfully saved for your approver's review.</p> <p><b>Note:</b><br/>This draft, that is pending your Approver's review, is not to be considered as a submitted Form IR21 to IRAS.</p> <p>Please inform your Approver to complete the review and submit the Form IR21 by the due date given. Otherwise, the record will be deleted.</p> |
| 1    | Click on <b>SAVE AS PDF/PRINT</b> icon on the top right corner to print this page or save a PDF copy for your record.  |
| 2    | <p><b>Next Step Section:</b><br/>Click hyperlinks on:</p> <ul style="list-style-type: none"> <li>• <b>View Form IR21 Records</b> to check status of Tax Clearance (Please click <a href="#">here</a> for View e-IR21 records guide)</li> </ul> <p>or</p> <ul style="list-style-type: none"> <li>• <b>File Form IR21</b> to file a new form for another employee.</li> </ul>  |

## User Guide – File Form IR21 (Tax Clearance)

### Approver's View File Form IR21

**Document Submissions** (Supported File Type(s) pdf, Maximum File Size 2.00MB per file)

Note: Please upload the document(s) only when you are ready to submit the Form IR21. Your uploaded document(s) will not be saved when you leave the page or save a draft.

| Type of Document  | Document Status | Actions  |
|---|-----------------|----------|
| Appendix 1 - Total Benefits-in-kind*  | Attached        | X REMOVE |
| <input type="checkbox"/>  Document approved for submission |                 |          |

#### Employer Declaration

I, the undersigned hereby give notice under Section 68 of the Income Tax Act, that the employee named in this form will cease to be employed and/or will probably leave Singapore on the date(s) stated. I also certify that the information given in this form and in any documents attached is true, correct and complete.

|   |                      |
|---|----------------------|
| Name of Authorised Person   | TEST_APPROVER_40     |
| Date  | 30 Mar 2021 2:29 PM  |
| Name of Contact Person<br>Complete only if name is different from above | <input type="text"/> |
| Contact Number  | <input type="text"/> |
| Email Address   | <input type="text"/> |

#### Next Step

|  |    |  |
|--|----|--|
| Go to other section of Form IR21       | OR | Confirm all entries are correct and submit to IRAS |
| <input type="text" value="Select"/>    |    | <input type="button" value="SUBMIT"/>              |
| <input type="button" value="PROCEED"/> |    |  |

| Step | Action/Note   |
|------|---|
|      | <b>File Form IR21 with attachment Approver view</b>   |
|      | Once you have retrieved the draft IR21, Approver will be brought to Consolidated Statement page please refer to the steps in Page 19 to 21 of this guide.   |
| 1    | Click on Document hyperlink to view the document.   |
| 2    | If the Form IR21 and document(s) are ready, check the box next to the Document approved for submission.   |
| 3    | Provide the contact person's name, contact number and email address.  |
| 4    | Click on <b>SUBMIT</b> button to send the Form IR21 to IRAS.  |
|      | <p><b>Note:</b></p> <ul style="list-style-type: none"> <li>i) Approver could only view the document(s) uploaded by Preparer after IRAS system has scanned the document(s). Approver may see a message "Please try again after 30 minutes as file scanning is in progress." if the scanning has not been completed.</li> <li>ii) If Preparer needs to upload a revised document, Approver must remove the document and click on <b>SAVE DRAFT</b>. Preparer will then be able to re-attach document and submit to Approver.</li> <li>iii) If approver wants to reupload the document(s) and is facing issues, please refer to Page 22 of this guide for more information.</li> </ul> |

## User Guide – File Form IR21 (Tax Clearance)

### Acknowledgement Page – Successful Submission to IRAS

File Form IR21

 SAVE AS PDF/ PRINT

1. Employee Details    2. Income Details    3. Consolidated Statement    **4. Acknowledgement**

#### Successful Submission

Your e-Filed Form IR21 is being processed. Please save this Acknowledgement page for your reference before you leave this page.

|                      |                 |             |                     |
|----------------------|-----------------|-------------|---------------------|
| Employer's Name      | TUVWXYZ PTE LTD | Employer ID | 0123456789A         |
| Acknowledgement No.  | 408957          | Date/ Time  | 12 Mar 2021 6:00 PM |
| Authorised Personnel | XXX             |             |                     |

#### AA BB

|                   |                           |                |          |
|-------------------|---------------------------|----------------|----------|
| Employee ID       | F1234567V                 | Form IR21 Type | ORIGINAL |
| Employment Period | 01 Jan 2020 - 30 Apr 2021 |                |          |

#### Next Step

- Inform your employee to update his/ her latest contact details with IRAS.
- If you need to submit any supporting documents or make changes to the amount of money withheld, please email the details via [myTax Mail](#).
- You may check the status of Tax Clearance via [View Form IR21 Records](#). The Clearance Directive will be made available on myTax Portal within 3 working days from the date Form IR21 is processed.
- Access [File Form IR21](#) digital service if you are:
  - making amendments to the income details.
  - filing additional remuneration paid after year of cessation.

| Step | Action/Note  |
|------|--|
|      | <b>Acknowledgement Page - For Approver</b>   |
|      | You will receive this Acknowledgement page, with an acknowledgement number, upon successful submission to IRAS.  |
| 1    | <p>Click on <b>SAVE AS PDF/PRINT</b> icon on the top right corner to print this page or save a PDF copy for your record.</p> <p><b>Note:</b><br/>The acknowledgement page can also be retrieved from <a href="#">View Tax Clearance Notices/ Letters</a>.</p>  |
| 2    | <p><b>Next Step Section:</b><br/>Click hyperlinks on:</p> <ul style="list-style-type: none"> <li>• <b>View Form IR21 Records</b> to check status of Tax Clearance (Please click <a href="#">here</a> for View e-IR21 records guide)</li> </ul> <p>or</p> <ul style="list-style-type: none"> <li>• <b>File Form IR21</b> to make amendments to the income details or file additional remuneration paid after year of cessation (refer to Page 27 onwards of this guide).</li> </ul> |

Amended Form IR21 filing

CLOSE 

**File Form IR21**

You are now filing a Form IR21 for:

|                    |                            |
|--------------------|----------------------------|
| <b>Employee ID</b> | <b>Employment Period</b>   |
| G777777Z           | 01 Jul 2019 to 25 Dec 2020 |

Please select the type of filing for the employee:

- Amended Form
- Additional Form (Post-cessation benefits provided after year 2020)

| Step | Action/Note   |
|------|---|
|      | <b>File Form IR21 – Amending previous filing</b>  |
| 1    | <p>If you need to revise Form IR21 details from previous filing, you could click on <b>NEXT</b> button at File Form IR21 page to begin a new filing (refer to page 4 to 6 of this guide).</p> <p>You will be prompted with the employment period of the previous Original Form IR21 submission and two selections on the type of filing you wish to submit.</p> <p>Click on the radio button of the Amended Form if you want to revise the Form IR21 details of the previous filing.</p>                                |
| 2    | <p>Click on <b>PROCEED</b> button to launch and complete the e-Filing pages (Refer to Page 14 – 24)</p> <p><b>Note:</b><br/>System will display the previous Form IR21 details if the form was filed via the new e-Filing template.</p> <p>Otherwise, you are required to provide the full details as the Amended Form IR21 will supersede all other Form IR21 submitted previously for the employee.</p> <p>The simplified Amended IR21 will only supersede any income previously declared for the cessation year.</p> |

Additional Form IR21 Filing

CLOSE 

### File Form IR21

You are now filing a Form IR21 for:

|             |                            |
|-------------|----------------------------|
| Employee ID | Employment Period          |
| G7777777Z   | 01 Jul 2019 to 25 Dec 2020 |

Please select the type of filing for the employee:

- Amended Form
- Additional Form (Post-cessation benefits provided after year 2020)

CANCEL

PROCEED

| Step   | Action/Note  |
|--|--|
| <b>File Form IR21 – Reporting additional income paid after year of cessation</b> |  |
| 1  | <p>If you need to report additional income paid after cessation year, you could click on <b>NEXT</b> button at File Form IR21 page to begin a new filing (refer to page 4 to 6 of this guide).</p> <p>You will be prompted with the employment period of the previous Original Form IR21 submission and two selections on the type of filing you wish to submit.</p> <p>Click on the radio button of the Additional Form (Post-cessation benefits provided after year of cessation) if the employee will be receiving income which is payable after year of cessation.</p> |
| 2  | <p>Click on <b>PROCEED</b> button to launch the Post-Cessation Benefits Provided after year of cessation page.</p>   |
|  | <p><b>Note:</b></p> <p>Please verify the filing information before you submit the Additional Form IR21 (Post-cessation benefits provided after year of cessation). If you need to make changes to the previous Additional filing, please do so by submitting the form again.</p> <p>If you wish to amend the previous Additional Form IR21 filled, the Date of Payment should remain the same. Otherwise, it will be treated as additional payment.</p>  |

**Amended/Additional Form IR21 filing**

File Form IR21

- 1. Post Cessation Income
- 2. Consolidated Statement
- 3. Acknowledgement

XXX  
Employee ID G777777Z

**Post-Cessation Benefits Provided after Year 2020**  
Report additional income payable or paid to the employee after the year of cessation.  
Please select Amended Form to report amount that was paid in the year of cessation.

**Income (\$\$)**

|   |  |
|---|--|
| 1. Period of Employment   | 01/07/2019 - 25/12/2020                      |
| 2. Non-Contractual Bonus  | <input type="text" value="500"/> .00         |
| Date of Payment   | <input type="text" value="30/04/2021"/>      |
| 3. Retirement Benefits (Other than CPF Benefits)  | <input type="text" value="300"/> .00         |
| Name of Fund  | <input type="text" value="Enter Fund Name"/> |
| Date of Payment   | <input type="text" value="30/04/2021"/>      |
| 4. Discretionary Benefits Provided  | <input type="text" value="200"/> .00         |
| Details of Discretionary Benefits Provided  | <input type="text" value="DIVIDEND PAYOUT"/> |
| Date of Payment   | <input type="text" value="30/04/2021"/>      |
| 5. <a href="#">Appendix 2 (PDF, 1.2mb)</a> ⓘ<br>ESOP/ ESOW under approved tracking option that has been exercised or vested | <input type="text" value="1,000"/> .00       |
| 6. Is the employee's Income Tax borne by employer?*   | <input type="text" value="No"/> ▲            |
| ⓘ What is meant by tax borne by employer?   |  |

| Step | Action/Note   |
|------|---|
|      | <b>File Form IR21 – Post-Cessation Benefits Provided after year of cessation (Part 1)</b>       |
| 1    | Complete the income details of the benefits provided after year of cessation, where applicable. |

## User Guide – File Form IR21 (Tax Clearance)

### Deductions (S\$)

- |  |      |
|--|------|
| 7. Employee's compulsory contribution to CPF/ Designated Pension or Provident Fund (less amount refundable/ to be refunded)                    | 0,00 |
| 8. Donations deducted from additional income for Yayasan Mendaki Fund/ Community Chest of S'pore/ SINDA/ CDAC/ ECF/ Other tax exempt donations | 0,00 |
| 9. Contribution deducted from additional income for Mosque Building Fund   | 0,00 |

### Monies Withheld for Tax Clearance

10. Amount of monies withheld for tax clearance\* ⓘ S\$ 1,000.00
- Did you withhold all monies due to employee?  Yes  No

#### Next Step

Cancel this filing

CANCEL

OR

Proceed to Consolidated Statement

PROCEED

| Step | Action/Note   |
|------|---|
|      | <b>File Form IR21 – Post-Cessation Benefits Provided after year of cessation (Part 2)</b>   |
| 1    | Complete the Deductions, where applicable.  |
| 2    | <p>Complete the Monies Withheld for Tax Clearance section.</p> <p><b>Note:</b><br/>For the “Amount of monies withheld for tax clearance”, please indicate the <u>new</u> withheld amount (excluding the previous withheld amount filed in the Original IR21).</p> <p>If you are only making changes to the “Amount of Monies Withheld for Tax Clearance”, please inform IRAS via myTaxMail or select “Contact Us” via our website at <a href="http://www.iras.gov.sg">www.iras.gov.sg</a>. You do not need to file an Amended/Additional Form IR21.</p> |
| 3    | <p><b><u>Next Step Section</u></b><br/>Click on the <b>PROCEED</b> button on the right to view and verify the Consolidated Statement</p>  |

## User Guide – File Form IR21 (Tax Clearance)

### File Form IR21

 SAVE AS PDF/ PRINT

1. Post Cessation Income    **2. Consolidated Statement**    3. Acknowledgement

#### Consolidated Statement

This is a consolidation of the information you have entered. After checking all the entries, you may amend, save or submit.

**Note**

A copy of this Consolidated Statement will be made available at the Summary of Form IR21 digital service for up to 60 days from the date of submission. Please save a copy of this Consolidated Statement for your reference before you leave this page.

#### Employee Details

XXX

|                |             |
|----------------|-------------|
| Form IR21 Type | Employee ID |
| ADDITIONAL     | 6777777Z    |

#### Post-Cessation Benefits Provided after Year 2020

 Edit

##### Income

**Period of Employment**

01 Jul 2019 to 25 Dec 2020

**Non-Contractual Bonus**

SS 500.00

**Date of Payment**

30 Apr 2021

**Retirement Benefits (Other than CPF Benefits)**

SS 300.00

**Date of Payment**

30 Apr 2021

**Name of Fund**

**Discretionary Benefits Provided**

SS 200.00

**Date of Payment**

30 Apr 2021

**Details of Discretionary Benefits Provided**

DIVIDEND PAYOUT

ESOP/ ESOW under approved tracking option that has been exercised or vested

SS 1,000.00

| Step | Action/Note   |
|------|---|
|      | <b>File Form IR21 – Post-Cessation Benefits Provided after year of cessation (Part 3)</b>           |
|      | <b>Consolidated Statement – Part 1</b>  |
| 1    | Check through the statement and ensure that the information reflected is true, correct and complete |

## User Guide – File Form IR21 (Tax Clearance)

| Deductions  |  |                             |
|---|--|-----------------------------|
| Employee's compulsory contribution to CPF/ Designated Pension or Provident Fund (less amount refundable/ to be refunded)<br>S\$ 0.00  | Donations deducted from salary for Yayasan Mendaki Fund/ Community Chest of S'pore/ SINDA/ CDAC/ ECF/ Other tax exempt donations<br>S\$ 0.00 |                             |
| Contribution deducted from salary for Mosque Building Fund<br>S\$ 0.00  |  |                             |
| Monies Withheld for Tax Clearance   |  |                             |
| Amount of monies withheld for tax clearance<br>S\$ 1,000.00   | Did you withhold all monies due to employee?<br>Yes  |                             |
| <b>Document Submissions</b> (Supported File Type(s) pdf, Maximum File Size 2.00MB per file)<br><small>Note: Please upload the document(s) only when you are ready to submit the Form IR21. Your uploaded document(s) will not be saved when you leave the page or save a draft.</small> |  |                             |
| Type of Document  | Document Status  | Actions                     |
| Appendix 2 - Employee Stock Option (ESOP)/ Employee Share Ownership (ESOW) Plans*   | Not Attached   | <a href="#">SELECT FILE</a> |

| Step | Action/Note  |
|------|--|
|      | <b>File Form IR21 – Post-Cessation Benefits Provided after year of cessation (Part 4)</b>  |
|      | <b>Consolidated Statement – Part 2</b>   |
| 2    | Check through the statement and ensure that the information reflected is true, correct and complete  |
|      | <b>Note:</b><br>i) Refer to page 22 for the guide on how Preparer submits form to Approver.<br>ii) Refer to page 25 for the guide on how Approver submits form to IRAS.<br>iii) Refer to page 22 and 23 for the guide on how to attach and submit documents to IRAS. |

## User Guide – File Form IR21 (Tax Clearance)

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### Contact Information

For enquiries on this user guide, please “Contact Us” via our website at [www.iras.gov.sg/contact-us/individual-income-tax](http://www.iras.gov.sg/contact-us/individual-income-tax).

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