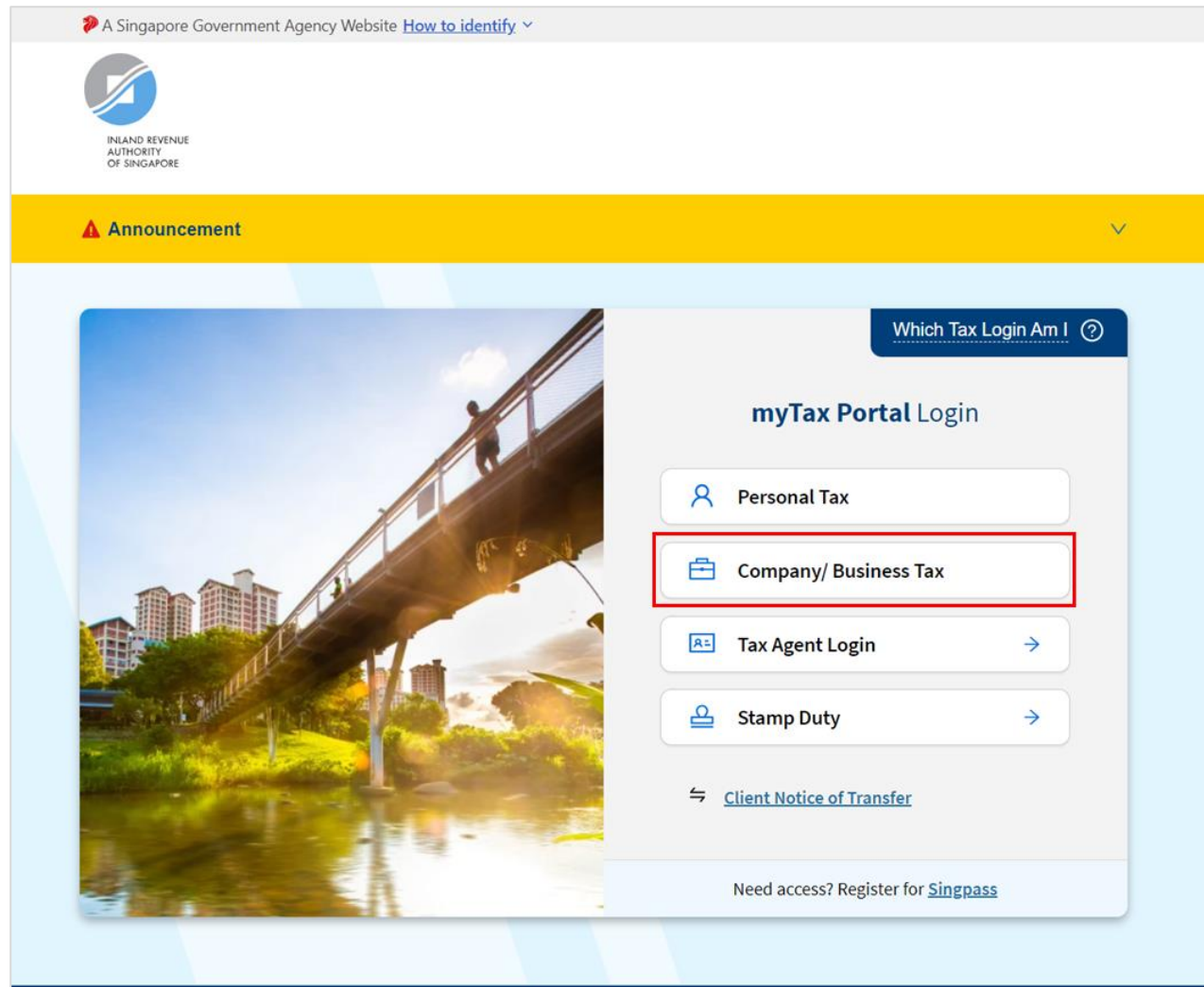




INLAND REVENUE
AUTHORITY
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User Guide

Appeal for Penalty Waiver (Partnership)



- | Step No. | Action |
|----------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1. | At <i>myTax</i> Portal login page, select the relevant type of Login. |
| a. | "Company/ Business Tax" if you are logging in on behalf of your business.
For steps on logging in to myTax Portal, you can refer to Guide on How to Log In to myTax Portal . |

Note

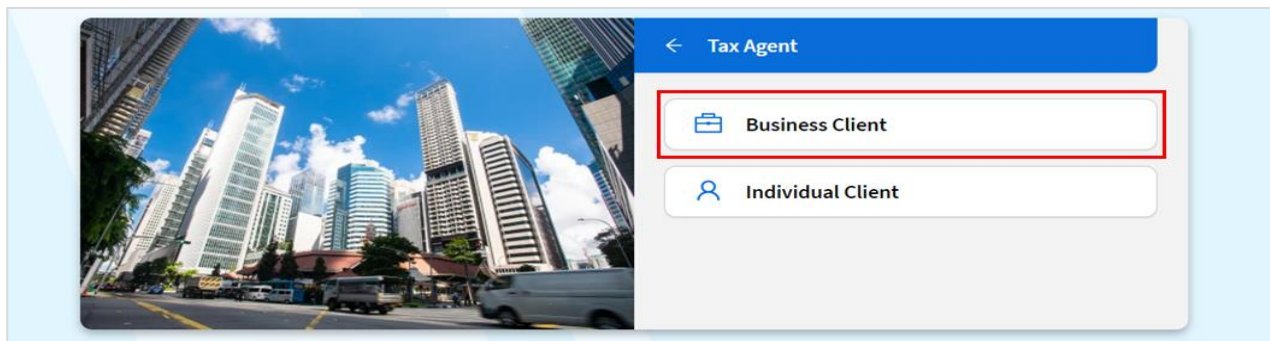
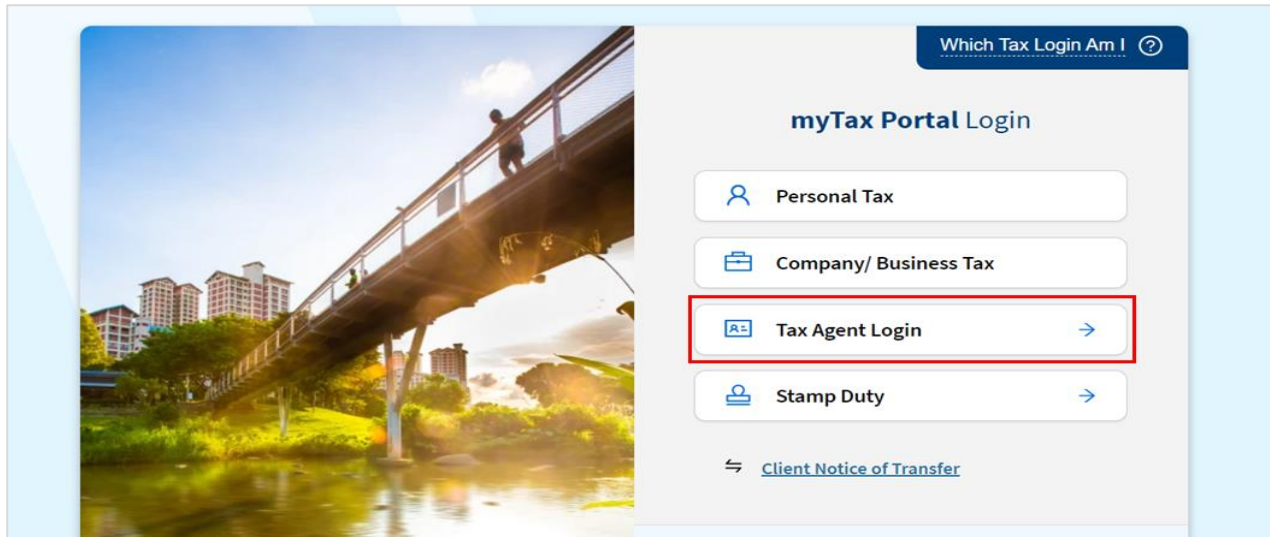
Please ensure that you have been duly authorised by the business with **Corppass > Partnership (Form P Filing)** e-Service before making the appeal.

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

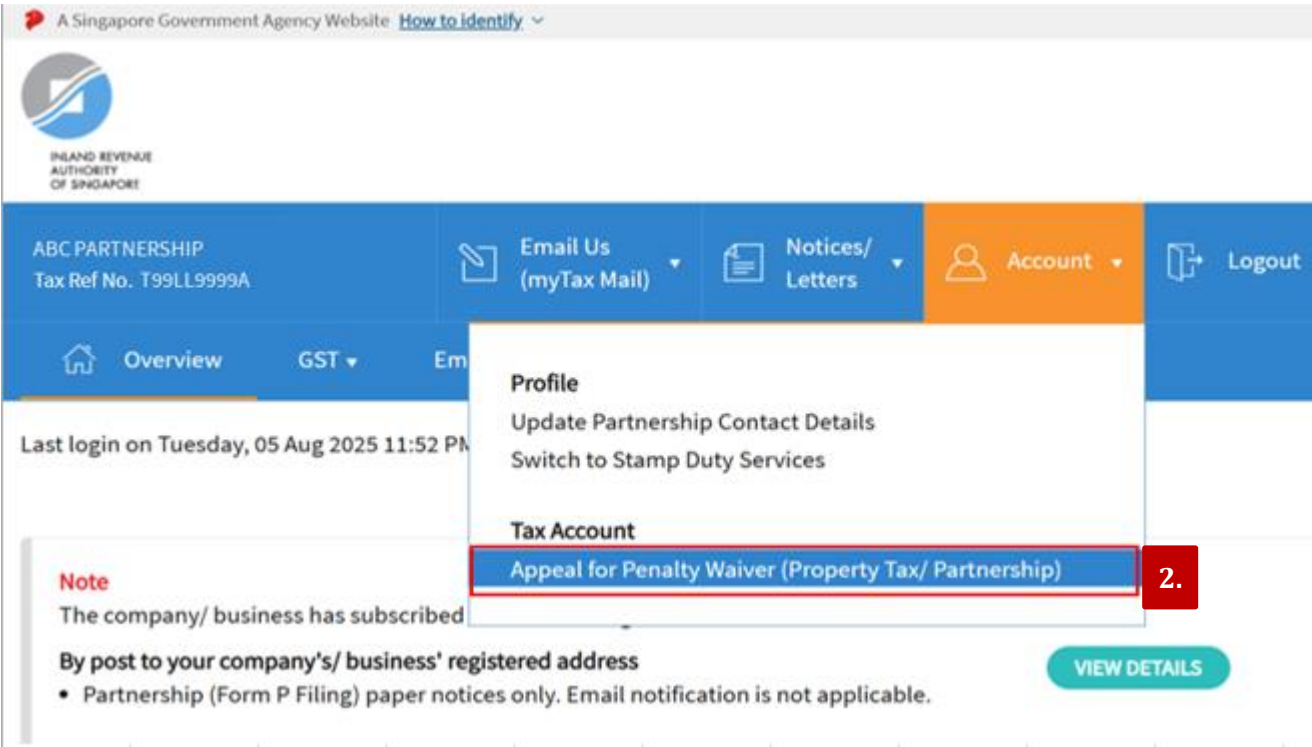
- | | |
|----|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| b. | <p>"Tax Agent Login → Business Client" if you are logging in on behalf of your client.</p> <p>For steps on logging in to myTax Portal, you can refer to Guide on How to Log In to myTax Portal.</p> |
|----|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|

Note

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



After logging in with Singpass (as Corppass user)



Step No.	Action
2.	At "Overview" page, click on "Account" dropdown list and select "Appeal for Penalty Waiver (Property Tax/ Partnership)".

APPEAL FOR WAIVER OF COMPOSITION AMOUNT

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Appeal for Penalty Waiver

1 Request Details 2 Reason for Appeal (if applicable) 3 Review Appeal 4 Result

Request Details

Type of Penalty Eligible for Appeal*

a. ☒ Composition Amount

☐ Late Payment Penalty


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

- | | |
|----|------------------------------------------------------------------------|
| 3. | At " Request Details " page, |
| a. | Under Type of Penalty Eligible for Appeal, select "Composition Amount" |

"Composition Amount" will be pre-selected if only eligible to appeal for waiver of this penalty type.

Note

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



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Appeal for Penalty Waiver

1 Request Details

2 Reason for Appeal (if applicable)

3 Review Appeal

4 Result

Request Details

Type of Penalty Eligible for Appeal
Composition Amount

Tax Type
Partnership

Important Note: Large majority of taxpayers e-File their tax returns by the due date of 18 Apr. The Precedent Partner will face enforcement actions for any late or non-filing of the Partnership Income Tax Return.

b.

Year of Assessment Eligible for Appeal*

☐ 2024

☐ 2025

Verify Requestor Information

Name of Requestor
XXX

c.

Designation*

d.

CONTINUE


- | Step No. | Action |
|----------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| | At “ Request Details ” page, |
| b. | Select the applicable Year of Assessment (YA) to appeal for composition amount waiver, if there is more than one YA eligible for composition amount waiver.




Note: YA will be pre-selected if there is only one YA eligible to appeal for composition amount waiver. |
| c. | Enter your ‘ Designation ’. |
| d. | Click on “ CONTINUE ” button. |

Note
Appeal for waiver of composition amount for current Year of Assessment will only be available after 18 April.


Step No. Action

4. You will be directed to "**Reason for Appeal**" page, if you are required to provide reason for your appeal.
 - a. Select the applicable reason(s) for your appeal.
 - b. If "Others (please specify)" is selected, please provide the reason (up to 500 characters) in the text box.
 - c. Click on "**CONTINUE**" button.
 - d. Click on "**BACK**" button to return to the "**Request Details**" page if you wish to make amendments.

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Appeal for Penalty Waiver

1 Request Details 2 Reason for Appeal (if applicable) 3 Review Appeal 4 Result

Reason for Appeal

The following Year(s) of Assessment (YA) require reason to support your appeal:
2025

a. Please provide the reason(s) for your appeal*

☒ Medical reasons



☒ Financial hardship

☒ Change in employment or business status e.g. loss of job, business closure

☒ Others (please specify)

b. Please specify* Remaining: 354

I am late in my filing this time due to seeking medical treatment overseas. Please help me to waive off composition amount for YA 2025. Thank you.

d.   **c.**

Step No. Action

5. At **"Review Appeal"** page,
 - a. Review the information you have entered as shown.
 - b. At 'Declaration' section, click on the checkbox if you agree with the declaration statements listed.
 - c. Click on **"SUBMIT"** button to proceed with the appeal.
 - d. Click on **"BACK"** button to return to the **"Reason for Appeal"** page if you wish to make amendments.

Review Your Appeal

a.

Nature of Appeal
Waiver of Composition Amount for Late/ Non-filing of Partnership Income Tax Return

Year of Assessment (YA)
2025

Reason(s) provided to support appeal

- Medical reasons
- Financial hardship
- Change in employment or business status e.g. loss of job, business closure
- Others - I am late in my filing this time due to seeking medical treatment overseas. Please help me to waive off composition amount for YA 2025. Thank you.

Name of Requestor
XXX

Designation
Account Executive

b.


Declaration

☐ I declare that:

- I understand that all appeals are subject to approval
- I commit to filing all future tax returns by the due date
- I understand that future appeals for waivers may not be granted.

d. **BACK** **SUBMIT** **c.**

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Appeal for Penalty Waiver

SAVE AS PDF/ PRINT

a.

1 Request Details

2 Reason for Appeal (if applicable)

3 Review Appeal

4 Result

Result

6.

Appeal Processed

Your appeal for waiver of composition amount for late/ non-filing of Partnership Income Tax return has been processed. Please refer to the table below for the outcome of your appeal.

Acknowledgement No.	110500001466	Date/ Time	06 Aug 2025 10:16 AM
---------------------	--------------	------------	----------------------

A copy of this acknowledgement is available at [View Notices](#) digital service.

Nature of Appeal

Waiver of Composition Amount for Late/ Non-filing of Partnership Income Tax Return

Year of Assessment	Status
2025	Successful Your appeal for waiver of composition amount has been approved. Please file the future tax return by the filing due date.

Reason(s) provided to support appeal

- Medical reasons
- Financial hardship
- Change in employment or business status e.g. loss of job, business closure
- Others (please specify) - I am late in my filing this time due to seeking medical treatment overseas. Please help me to waive off composition amount for YA 2025. Thank you.

Name of Requestor

XXX

Designation

Account Executive

Declaration

I declare that:

- I understand that all appeals are subject to approval
- I commit to filing all future tax returns by the due date
- I understand that future appeals for waivers may not be granted.

Next Step

b. You may go to [Appeal for Penalty Waiver](#) to submit another appeal.

a.

SAVE AS PDF/ PRINT

- | Step No. | Action |
|----------|---------------------------------------------------------------------------------------------|
| 6. | The outcome of your appeal will be displayed at the "Result" page. |
| a. | You may proceed to click on: "SAVE AS PDF/ PRINT" button to print the "Result" page. |
| | A copy of the Result Page will be stored in "Notices/ Letters > Partnership" . |
| b. | Click on "Appeal for Penalty Waiver" hyperlink to make another appeal. |

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