

User Guide View/ Amend S45 Form



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Viewing S45 Form

							Step	Action/ Note
INIAND REVENUE AUTHORITY OF SINGAFORE						Q	1	Select S45
Tax Ref No.	Email Us (myTax Mail)	Letter	es/ rs	<u>Acco</u>	unt 🔻	[] <mark>-</mark> → Logout	2	Select View/Amend S45 Form
ිරි Overview Corporate Ta	x • Employers •	S45 ▼	More	•				 Note: Information such as the filing status, details of the
Last login on Friday, 17 Sep 2021 4:21 Pł	I (Singapore time).	Approve S File S45 F Retrieve S	orm					records and the balance payable for processed records will be displayed
Note The company/ business has subscrit	ed to the following notific	Submit S4 View S45						 Processed records submitted within two back
By post to your company's/ business' registered address Corporate Tax paper notices S45 Withholding Tax paper notices 		View/Amend S45 Form View S45 GIRO Plan Submit S45 Document			ETAILS		years from current date are available for viewing and amendment online	

Viewing S45 Form – Retrieving Submitted Records

/iew/Amend S45 Form						SAVE AS PDF/ PRINT	SAVE AS PDF/ PRINT	Step	Action/ Note			
Search Submitted Records Search up to 2 back years from 2				meno	dmer	nts.					1	Search for submitted reco by Date of Submission or Acknowledgement No.
Search by*											2	Select Status of the record refine search (optional)
Date of Submission	dd/mm/yyyy	То										Note:
Acknowledgement No.			<		Septe	mber	2021		>			The latest 200 submissi will be displayed by def
Status	Select	•	5U 29	MO	τυ 31	WE	тн 2	FR 3	SA 4			 To narrow your search, the fields as mentioned
	Select		5	6	7	8	9	10	11	SEARCH		Steps 1 and 2
	Amendment In Progress		12	13	14	15	16	17	18			
"Amount Submitted" is the Wit	- Andrew Control - Contro	e	19 26	20 27				24	25	tails of the records		
- 11 of 11 Record(s)	In Progress Processed											
Acknowledgement Date of No. Submissi	Submitted Under Review on			1.00	mour mitte (S:	d	Statu	s		Action		

View/Amend S	45 Form			' 合' SAN	/E AS PDF/ PRINT
		naximum of 200 submissior 1 to view submissions or m			
Search by*					
Date of Submissi	ion				
Acknowledgeme	ent No.				
Status	Select	: •			
					SEARCH
	and latest tax amount Date of	Tax amount filed as at Date or changes to the records. Payment Slip No.		ck on View for deta	ils of the records
No.	Submission	Payment Sup No.	Submitted (S\$)	Status	Action
414359	17 Sep 2021 by Approver Z		1,050.00	Submitted	
414358	17 Sep 2021 by Approver Z	-	1,333.33	Submitted 🧊	
414343	17 Sep 2021 by Approver Z	-	300.00	Error (i)	VIEW
414306	17 Sep 2021 by Approver Z	-	900.00	Submitted (i)	
414305	17 Sep 2021 by Approver Z	-	1,080.00	Processed (j)	VIEW

Step	Action/ Note
1	Select View for the list of records submitted within the submission
	 Note: Select <u>i</u> button for the description of submission status Only processed submissions are available for viewing and amendment. The View button will not be available for selection if the submission status shows "Submitted" or "In-Progress"

,	rm – Submission	Details			Step	Action/ Note
ack to View/Amend S45 Form Acknowledgment No. Submitted By	415600	Status Payment Slip No.	Processed -		1	Select View under Submission Record for the list of records with the same month of payment to Payee
Submitted On	30 Oct 2021				2	Select View under Amendment History for the amendment details
Total Balance Payable S\$2,000.00 as at 26 Nov 2021 ubmission Record Any changes to the records sh ocessed and payment after 23 1 of 1 Record(s)	3 View nall override the previous v		nent request(s) that ha Balance Payable	s not been		 Note: a) Displays the filing information of the selected submission b) Displays Total Balance Payable of all the records in the selected submission c) Displays the number of amendments made via the e-Service for the selected submission
Month of Payment to Payee	as at 26 Nov 2021 (S\$)	as at 26 Nov 2021 (S\$)	as at 26 Nov 2021 (S\$)	Action		d) Displays information of record grouped based on the Month
Sep 2021 - 1 record(s)	2,000.00	0.00	2,000.00	VIEW		of Payment to Payee e) Records filed under Form IR37B or Form PMP are not available for viewing

	idment History	(a) shall avarrida tha	neard/a) proviously	filed. You may also via	w the details of the latest	Step	Action/ Note
ecord(s) shall overnoe the f	ecord(s) previously	med. Tod may also vier	w the details of the fatest		f) Provides an overview of the amendments made via the e-Service for the selected submission
S/N	Acknowledgement No.	Original Date of Payment	Original Payee Name	Status	Action		
1	416048	01 Sep 2021	343509 - 37D	Amendment Submitted			
2	415609	01 Sep 2021	343509 - 37D	Processed	VIEW		
3	415604	01 Sep 2021	343509 - 37D	Processed	VIEW		

View/Amend S45	Form - Record Details	😁 sau	/E AS PDF/ PRINT	Step	Action/ Note
< Back to Submission Detail Acknowledgment No Month of Payment Submitted By Submitted on	397714 Status Mar 2020 Withholding Tax Penalties Balance Payable	\$0.00		1	 Search for specific record(s) using either Payee Name by keying in 5 characters that the name begins with or contains, or Date of Payment by selecting the range of dates
Eg	Mary Jones	CLEAR	SEARCH	2	Use the drop-down arrow at the Viewing box to display the next 200 records (if the submission has more than 200 payee records)
735 records found				3	Select Edit to view details of the selected record
	In below is the latest tax amount with past submittee ecord.	d value(s) overridden by any	approved and		 Note: View details of latest record will be displayed if there was amendment made to the record. Click on it to go to the corresponding Record Details page.
S/N Date of Payment	Payee Name	Withholding Tax as at 10 Feb 2021 (SS)	Action		 corresponding Record Details page To view the filing details without making amendment, select No to the question "Is
1 04 Dec 2019	SR220916 - NR10 07. DIRECTOR'S FEES	2,000.00	Processing in progress		there a change in Nature of Payment"
2 10 Dec 2019	SR220916 - NR11 08. TECHNICAL ASSISTANCE FEE	3,000.00	EDIT		Edit S45 Record
3 11 Dec 2019	SR220916 - NR11 05. ROYALTIES - COMPUTER SOFTWARE	600.00	Record edited. View details of latest record		NO YES

Viewing a Processed Submission – Viewing Filing Details

Amend S45 Form (F	orm IR37)	Step	Action/ Note
1. Main Form	2. Consolidated Statement S. Acknowledgement	1	Filing details are displayed for viewing or
Particulars of Payee			amendment. Select Cancel to return to Record Details page without amendment
Payee Name *	MR BIG SHOT		
Payee Identity No.	PASSPORT		
Address *	SADA		
Country/ Region of Residence *	AUSTRIA		
Email			
Withholding Tax Info	rmation		
A. Nature of Payment	09. MANAGEMENT FEES		
B. Details on Withholding Ta	x Computation		
Business Structure *			
PARTNERSHIP	•		
Date of Payment * (1) 02/08/2021	Period of Payment * () 01/08/2021 - 31/08/2021		
Relief/ Incentive (If applica			
Is withholding tax borne b Yes	y Payer		
Taxable Income *	S\$ 1000		
Tax Rate *	22.00 %		

Viewing a Submission with Error Status

ewyninends	645 Form			合 SAVE	EAS PDF/ PRINT	Step	Action/ Note
		naximum of 200 submission 1 to view submissions or ma				1	Select View for more details
Search by* Date of Submis: Acknowledgem	ion	I to view submissions or ma	ake amenoments.				Note: A submission with "Error" Stat denotes that one or more reco within that submission cannot processed
					SEARCH		
	and latest tax amount	Fax amount filed as at Date of the records.	Amount				
thin the submission 11 of 11 Record(s)	and latest tax amount		Amount Submitted (SS)		s of the records Action		
thin the submission 11 of 11 Record(s) Acknowledgement No.	and latest tax amount Date of Submission	or changes to the records.	Amount Submitted (SS) 1,050.00	Status			

Viewing a Submission with Error Status

View/Amend S45 Fo < Back to View/Amend S45 Form		Details	Ę	³ SAVE AS PDF/ PRIN
Acknowledgment No.	414343	Status	Error	
Submitted By		Payment Slip	No	
Submitted On	17 Sep 2021			
Total Balance Payable	e No. of Am O	endments		
as at 27 Sep 2021				
Any changes to the record Any changes to the records shore cocessed and payment after 24			mendment request(s) tha	t has not been
Month of Payment to Payee	Withholding Tax as at 27 Sep 2021 (S\$)	Penalti as at 27 Sep 20 (S	,,,,,,,,,,,	21 Action
Jan 2019 - 1 record(s) A 1 error(s)	-		-	- VIEW

Step	Action/ Note
1	Select View to retrieve the Payee record with "Error" Status

Viewing a Submission with Error Status

	v/Amend S45	Form - Record	Details	守 s <i>i</i>	AVE AS PDF/ PRINT		
	nowledgement No. nth of Payment	414343 Jan 2019	Status	Error			
Sub	mitted By		Submitted On	17 Sep 2021			
Date The proces	Payee Name begins with contains E.g. Mary Jones Date of Payment DD/MM/YYY To DD/MA/YYY To DD/MA/YYY To DD/MA/YYY To DD/MA/YYY To DD/MA/YYY To DD/MA/YYY To D						
S/N	Date of Payment	Payee Name		Withholding Tax as at 27 Sep 2021 (S\$)	Action		
1	01 Jan 2019	XYZ INC 01. INTEREST FROM LC	DAN OR INDEBTEDNESS	-	Record was not processed as it contains invalid data. Please contact us for details.		

Step	Action/ Note
	Note:
	 For records that cannot be
	processed, no tax and balance
	payable amount will be displayed
	Reason for the error is reflected
	in the "Action" column

Amending S45 Form by Preparer



Step	Action/ Note					
1 Refer to page 2 to 8 for the guide to retrieve a record for amendment						
2	 Select No to view filing details and/or making amendment where there is no change in the nature of payment Select Yes to make amendment where there is a change of nature of payment 					
	 Note: If an amendment is made to the Nature of Payment resulting in a change to the form type, a new form will be generated and the Withholding Tax information will need to be entered again 					

Amending S45 Form by Preparer

Amend S45 For	m (Form IR37D)								
1. Main Form	2. Consolidated State	ment	3. Acknowledgement						
Particulars of Pa	ауее								
Payee Name *	FULL REFUND								
Payee Identity No.	Please Select	•							
Address *	FULL REFUND								
Country/ Region of Residence *	CANADA	•							
Email									
Withholding Tax	Information								
A. Nature of Payment	23. PAYMENTS TO NON	-RESIDENT PUBLIC ENTERT	AINERS						
B. Details on Withhol	ding Tax Computation For Non-	-Resident Public Entertain	ers						
Period of Engagem	ent * 🕕								
01/10/2021 - 31/1	0/2021								
Date of Payment To	Payee * 🕕								
01/10/2021									
	is, the first date of payment and the ent should be adopted as the date of								
Has the NRPE's len	gth of accommodation in Singa	pore exceeded 60 days in a	calendar year? * 🕠						
🔵 Yes 💿 No	Ves No								
Gross Fee/ Allowar	Gross Fee/ Allowance/ Benefits-in-kind Taxable Income S\$ Tax Borne By Local Payer								
-	diem, transport, food, etc)	0	.00						
rees (including per	orem, dansport, rood, etc)	0							
Accommodation		0	.00						

Step Action/ Note						
 Amend field(s) where applicable; or Enter Withholding Tax information required if a new form was generated due to a change in form type 						
Select Continue to proceed to Consolidated Statement page						
3 Select Save Draft and Exit to save a draft of the changes made to submit at a later time						
 Note: Refer to pages 17 and 18 for steps on retrieving a saved draft for submission 						
Next Step Save this as draft for 60 days, after which it will be Proceed to Consolidated Statement page.						

CANCEL

SAVE DRAFT AND EXIT

CONTINUE

Amending S45 Form by Preparer - Consolidated Statement

	2. Consolidat	ed Statement 💦 🕺 🥵	Actosowledgement
onsolidated			
<u>Underline</u> d denotes an	iended heids.		
Particulars of Pay	/er		
Name	Global Logistics Pte Ltd	Tax Ref No.	201801234A
Particulars of No	n-Resident		
Non-Resident Name	Hector Wein	Non-Resident Tax Ref No.	
Address	Dresdner Str. 87 PO Box 95 1200 Wien	Country of Residence	Austria
Email	Hector_wein@gmail.com		
Withholding Tax	Information		
A. Nature of Payment	01. INTEREST FROM LOAN	I OR INDEBTEDNESS	
B. Details on Withhold	ing Tax Computation		
Business Structure			CORPORATE COMPANY
Date of Payment			15 Dec 2018
Period of Payment			01 Jun 2018 to 01 Dec 2018
Relief/ Incentive (if app	licable)		Not applicable
ls withholding tax born	e by payer		Yes
Taxable Income			\$1,000.00
			15%
Tax Rate			100 C C C C C C C C C C C C C C C C C C
Tax Rate Tax Deducted			\$155.28

Step Action/ Note				
	 Note: Verify that the information furnished is correct Information in the fields with changes made will be underlined 			

Amending S45 Form by Preparer - Consolidated Statement

				Q]	Step
S45 PAYER ; Tax Ref No.	GST + Employers +) * E Notices, Letters	「 - <u> </u> Account ・ [Ĵ∲ Logout		1
Amend S45 Fo	orm (Form IR37)	*	3. Acknowledgement			2
Consolidated St			J. Actionedgement			B. Details on Withh
Underlined denotes	amended fields.					Business Structur
Particulars of Payer					Date of Payment	
Name	lame S45 PAYER 201788307E Tax Ref No. 201788307E Period of Payment Relief / Incentive (if applicable)					
						Is withholding ta:
Particulars of	Payee					Taxable Income
Payee Name	20PRO0003 - VIEW/AMEND - 35 -	Payee Tax Ref No.				Tax Rate
Address	APPROVER SUBMIT	Country/ Region	BELIZE			Tax Deducted
Address FHFHGFGJHF Country/ Region BELIZE of Residence Email					The non-resident on or exercised ir establishment (P	
						If you are unable to rate.
Withholding T	ax Information					
A. Nature of Payme	ent 01. INTEREST FROM LOAN	OR INDEBTEDNESS			-	
B. Details on With	B. Details on Withholding Tax Computation					
Business Structu			CORPORATE C			Go back to S45 M changes.
Date of Payment			07 05 Oct 2021- 21	Sep 2021		
Relief/Incentive				Applicable		

Amending S45 Form by Preparer - Acknowledgment Page

INLAND REVENUE AUTHORITY OF SINGAPORE					Q
5 PAYER : x Ref No.		ail Us Tax Mail)		Account 🔹	[]→ Logout
1 Overview	GST - Employers	• S45 • More			
mend S45 F	Form (Form IR37)			🖶 SA	VE AS PDF/ PRINT
	2. Consolidated Si		3. Ackn	owledgemen	t
knowledger Successful Sub	nent mission To Approver				
	equest has been sent for appro e deleted if approval is not gran		s.		
Name Date/ Time	S45 PAYER 201788307E 25 Nov 2021 9:11 AM	Tax Ref No.	20178830)7E	

Action/ Note
Note:
Upon successful submission to the
approver, you will receive an
Acknowledgement Page
Amendments submitted to the approver
will be saved up to 60 days after which it
will be deleted
 A submission to the approver is not
considered as a submission to IRAS

Amending S45 Form by Preparer – Retrieving a Draft

	(
Q 1	Select S45
ogout 2	Select Retrieve S45 Form (Draft)
	Note: Saved drafts that have yet to
	 be submitted to the Approver/IRAS are available for submission here Drafts will be deleted in 60
	days. A saved draft is not considered as a submission to the Approver/IRAS
	α -

Amending S45 Form by Preparer – Retrieving a Draft

				Step	Action/ Note
INLAND REVENUE AUTHORITY OF SINGAPORE	← Email Us _ 18 Notices/		Q	1	Select Amended for Type of Record, and to display all draft amendments
Tax Ref No. ☆ Overview GST ▼	Employers V S45 V More V	▼ <u>Account</u> ▼	∫→ Logout	2	Select Search
				3	Fill in search criteria to refine search (optional)
Retrieve S45 Form (D Search Parameters	oraft)		4	Refer to page 13, steps 1 and 2 to continue to Consolidated Statement	
Nature of Payment Date of Payment	Please Select		¥		Note: Counter will reset to another 60 days if Save Draft and Exit is
Date Saved as Draft	dd/mm/yyyy - dd/mm/yyyy				selected after retrieval of the draft record
Period of Payment	dd/mm/yyyy - dd/mm/yyyy 📋				
Payee Name Type of Record	Original Amended				
., Frontecolo		CLEARALL	SEARCH		

Approving and Submitting S45 Amended Form by Approver

					Step	Action/ Note
INLAND REVENUE AUTHORITY OF SINGAPORE				Q	1	Select S45
XXX Tax Ref No.	Email Us (myTax Mail)	Letters	Account 🗸	∏-• Logout	2	Select Approve S45 Form
ြீ Overview Corporate Tax		S45 🔹 More	e -			
Last login on Friday, 17 Sep 2021 4:21 PM	(Singapore time).	Approve S45 Forr File S45 Form Retrieve S45 Forr				
Note The company/ business has subscribe By post to your company's/ business • Corporate Tax paper notices • S45 Withholding Tax paper notices	s' registered address	Submit S45 Form	atus Form an	ETAILS		

Approving and Submitting S45 Amended Form by Approver

INLAND REVENUE AUTHORITY OF SINGAPORE	Q
545 PAYER Fax Ref No.	Email Us (myTax Mail) • • Account • • Count • • Letters
ကြ Overview G	ST ▼ Employers ▼ S45 ▼ More ▼
Search Parameters	n (Pending For Approval)
Date of Payment	dd/mm/yyyy
Date of Submission	dd/mm/yyyy - dd/mm/yyyy
Period of Payment	dd/mm/yyyy - dd/mm/yyyy
Payee Name	
Type of Record	Original Original Amended
	CLEAR ALL SEARCH

Step	Action/ Note
1	Select Amended for Type of Record, and to display all amendments that were submitted by the Preparer
2	Select Search
3	Fill in search criteria to refine search (optional)

Approving and Submitting S45 Amended Form by Approver

INLAND REVENUE AUTHORITY OF SINGAPORE					Q
S45 PAYER Tax Ref No		Email Us (myTax Mail)	A 8 Notices/	🛆 Account 🗸	∏→ Logout
G Overview	GST 🔻	Employers v S45 v	More 🔻		
Retrieve S45 F	orm - Sear	ch Result		+ EXPAND ALL F	RECORDS
Summary of For	ms - Pending	Your Approval			
Note Record which is 60) days after the "D	ate Last Update" will be d	eleted		
Sort By Please Sele	ect	•			
1 - 1 of 1 Record(s)					
Nature of Payment	Name of Payee	Date of Payment	Period of Payment Date	Actions	
01. INTEREST FROM LOAN OR INDEBTEDNESS (Amended)	20PRO0003 - VIEW/AMEND - - APPROVER SUBMIT	³⁵ 07 Sep 2021	05 Oct 2021 - 21 Oct 2021	DELETE	IEW -
		BACK TO S	EARCH		

Approving and Submitting S45 Amended Form by Approver - Consolidated Statement

					Step	Action/ Note
S45 PAYER Tax Ref No.	Email Us (myTax Mai GST ▼ Employers ▼) • 26 Notices E Letters S45 • More •	• <u>Account</u> •	Q	1	Verify that the information furnished correct. Information in the fields with changes made will be underlined
\mend S45 Fc	orm (Form IR37)					
1. Main Form	2. Consolidated Stateme	nt	3. Acknowledgement			
Consolidated Sta	atement					
Underlined denotes a	amended fields.					
Particulars of P	Payer					
Name	S45 PAYER 201788307E	Tax Ref No.	201788307E			
Particulars of I	Payee					
Payee Name	20PRO0003 - VIEW/AMEND - 35 - APPROVER SUBMIT	Payee Tax Ref No.				
Address	FHFHGFGJHF	Country/ Region of Residence	BELIZE			
Email						
Withholding Ta	ax Information					
A. Nature of Payme	ent 01. INTEREST FROM LOAN	OR INDEBTEDNESS				

Approving and Submitting S45 Amended Form by Approver - Consolidated Statement

Declaration	!	Step	Action/ Note
My organisation confirm that the information given is true, correct and undertake to put in place controls to prevent recurrence of similar error(s) or the need for amendment(s), if applicable.		2	Enter your designation, contact number and email when approving the submission
Name of Declarant NAME FOR T9010362D		3	Select Amend Entries to go back to the Main Form to make changes (if any)
Designation *	4	4	Select Submit to submit the amendment to IRAS
Contact No. *	!	5	Select OK to proceed with the amendment submission
Email			Submit
			Click OK to proceed with form submission.
Next Step			CANCEL
Go back to S45 Main Tax Form for making further changes. Confirm all declaration above are correct and proceed to submit this S45 form. SUBMIT			

Approving and Submitting S45 Amended Form by Approver - Acknowledgment Page

					Step	Action/ Note	
NIAND REVENUE AUTHORITY OF SINGAPORE				Q		Note: • Refer to the instructions und	dor Novt Stone
645 PAYER Tax Ref No.	Email Us (myTax Mail)	Votices/	• 🛆 Account •	[].→ Logout		 Refer to the instructions under Next for information or follow up action (A copy of this Acknowledgement Pa 	
ြို့ Overview GS1	「▼ Employers ▼ \$	G45 ▼ More ▼				be available for view and do Notices/Letters in myTax Po	
					2. You are <u>not</u> on G	IRO for withholding tax payment.	
Amend S45 Form (I	Form IR37)		r 🖻 SAVE	AS PDF/ PRINT	Your Payment S Please pay via Ir	ip No. is 15047624086074 iternet Banking Fund Transfer to IRAS bank's account as follows:	
1. Main Form	 Consolidated Statement 		3. Acknowledgement		Account Typ Account No	missioner of Inland Revenue e: DBS Current Account : 0010468669 ode: DBSSSGSG	
cknowledgement						te the above 14-digit payment slip number under Beneficiary Reference tance Information/Payment Details to avoid delay in processing and po	
Successful Submission					Do not include	ank fund transfer for each payment slip number. other payment amount in this transfer. ent modes, please refer to <mark>How to Pay Tax</mark> on IRAS website.	
•	ment request within 15 workin f your request via IRAS website		> View/Amend S45 Form, us	ing the		ired to submit the supporting documents unless requested by IRAS. Al d by you for 5 years.	original documents and records
Acknowledgement number	below.				Summary of W	ithholding Tax Amendment	
Name	S45 PAYER 201788307E	Tax Ref No.	201788307E			ows the changes to the Withholding Tax amount due to the amendmen riginal withholding tax are not reflected here.	t. Any outstanding balance
Acknowledgement No.	416049	Date/ Time	25 Nov 2021 09:27 AM		A. Original Withh	olding Tax payable before amendment (S\$)	13,600.00
					B. Revised Withh	olding Tax payable due to amendment (S\$)	15,300.00
					C. Additional With	nholding Tax payable (B-A) (S\$)	1,700.00
Next Steps					D. Estimated Late	Payment Penalties on the Additional Tax (S\$)	85.00
1 Vourfiling is late as during	are required to pay the overdue	Withholding Tay is fo	ll Vau may submit a Doorso	at for Reduced		le for this amendment (C+D) (S\$)	1,785.00
	re required to pay the overdue / Disclosure Programme for S	-			Due date of With	nolding Tax	15 Nov 2021
> Quick Links > Forms > Wi	-					lties is computed based on the declaration in this amendment request bsite > myTax Portal > \$45 > View/Amend \$45 Form once the request is	

Amending S45 Form by Approver



Step	Action/ Note
1	Refer to page 2 to 8 for the guide to retrieve a record for amendment
2	 Select No to view filing details and/or making amendment where there is no change in the nature of payment Select Yes to make amendment where there is a change of nature of payment
	 Note: If an amendment is made to the Nature of Payment resulting in a change to the form type, a new form will be generated and the Withholding Tax information will need to be entered again

Amending S45 Form by Approver

Amend S45 Form (Fo	orm IR37D)			
1. Main Form	2. Consolidated Statem	ient	> 3. Acknowledgement	
Particulars of Payee				
Payee Name *	FULL REFUND			
Payee Identity No.	Please Select	•		
Address *	FULL REFUND			
Country/ Region of Residence *	CANADA	•		
Email				
Withholding Tax Infor	mation			
A. Nature of Payment	23. PAYMENTS TO NON-F	RESIDENT PUBLIC ENTERT	AINERS	
B. Details on Withholding Tax	Computation For Non-F	Resident Public Entertain	ers	
Period of Engagement * ()				
01/10/2021 - 31/10/2021	<u> </u>			
Date of Payment To Payee *	0			
01/10/2021				
For multiple payments, the firs The last date of payment shoul				
Has the NRPE's length of ac	commodation in Singap	ore exceeded 60 days in a	calendar year? * 🛈	
🔵 Yes 💿 No				
Gross Fee/ Allowance/ Ben	efits-in-kind	Taxable Income S\$	Tax Borne By Local Payer	
Fees (including per diem, tr	ansport, food, etc)	0	.00	
Accommodation		0	.00	

Step	Action/ Note
1	 Amend field(s) where applicable; or Enter Withholding Tax information required if a new form was generated due to a change in form type
2	Select Continue to proceed to Consolidated Statement page
3	Select Save Draft and Exit to save a draft of the changes made to submit at a later time
	 Note: Refer to pages 17 and 18 for steps on retrieving a saved draft for submission
Cours ábia ao	Next Step



Amending S45 Form by Approver - Consolidated Statement

lit S45 Form (F	orm IR37)		SAVE AS PDF/ PRINT	Step	Action/ Note
rdit Main Form nsolidated S nderlined denotes am	Statement	ted Statement 3.7	hcknowledgement.	1	Verify that the information furnished is correct. Information in the fields with changes made will be underlined
Particulars of Pay	ver				
Name	Global Logistics Pte Ltd	Tax Ref No.	201801234A		
Particulars of Nor	n-Resident				
Non-Resident Name	Hector Wein	Non-Resident Tax Ref No.			
Address	Dresdner Str. 87 PO Box 95 1200 Wien	Country of Residence	Austria		
Email	Hector_wein@gmail.com				
Withholding Tax I	Information				
A. Nature of Payment	01. INTEREST FROM LOAM	N OR INDEBTEDNESS			
B. Details on Withholdi	ng Tax Computation				
Business Structure			CORPORATE COMPANY		
Date of Payment			15 Dec 2018		
Period of Payment			01 Jun 2018 to 01 Dec 2018		
Relief/ Incentive (if appl	licable)		Not applicable		
Is withholding tax borne	e by payer		Yes		
Taxable Income			\$1,000.00		
Tax Rate			15%		
Tax Deducted			\$155.28		
carried on or exercised i	ed the income through a trade, bu in Singapore and the income is ef ent (PE) that the non-resident has	ffectively connected with a	Yes		
If you are unable to confirm rate.	n the above details, please withhold (at the prevailing corporate or non-re-	sident individual income tax		

Amending S45 Form by Approver - Consolidated Statement

Declaration	Step	Action/ Note
My organisation confirm that the information given is true, correct and undertake to put in place controls to prevent recurrence of similar error(s) or the need for amendment(s), if applicable.	2	Enter your designation, contact number and email when submitting the amendment
Name of Declarant NAME FOR T9010362D	3	Select Amend Entries to go back to the Main Form to make changes (if any)
Designation *	4	Select Submit to submit the amendment to IRAS
Contact No. *	5	Select OK to proceed with the amendment submission
Email		
		Submit Click OK to proceed with form submission.
Next Step		CANCEL
Go back to S45 Main Tax Form for making further changes.		

Amending S45 Form by Approver -Acknowledgment Page

	Step	Action/ Note
NIMO ENTINUIT OF SNOWORE Q 445 PAYER fax Ref No. Email Us (myTax Mail) Notices/ Letters Account I - Logout In Overview GST * Employers * S45 * More *		 Note: Refer to the instructions under Next Steps for information or follow up action (if any) A copy of this Acknowledgement Page wil be available for view and download via S4 Notices/Letters in myTax Portal
Amend S45 Form (Form IR37)	Your Payment Please pay via ● Payee: Co ● Account N ● Account N ● DBS Swift You must indi	a GIRO for withholding tax payment. Slip No. is 15047624086074 Internet Banking Fund Transfer to IRAS bank's account as follows: mmissioner of Inland Revenue ype: DBS Current Account io: 010468669 Code: DBSSSGG cate the above 14-digit payment slip number under Beneficiary Reference field/Purpose of ittance Information/Payment Details to avoid delay in processing and posting of payment in your tax
Successful Submission	Do not includ	. bank fund transfer for each payment slip number. e other payment amount in this transfer. nent modes, please refer to <mark>How to Pay Tax</mark> on IRAS website.
We will review your amendment request within 15 working days. You may check the status of your request via IRAS website > myTax Portal > S45 > View/Amend S45 Form, using the Acknowledgement number below. Name S45 PAYER 201788307E Tax Ref No. 201788307E	are to be retai Summary of The table belows	quired to submit the supporting documents unless requested by IRAS. All original documents and reco ned by you for 5 years. Withholding Tax Amendment whows the changes to the Withholding Tax amount due to the amendment. Any outstanding balance original withholding tax are not reflected here.
Acknowledgement No. 416049 Date/Time 25 Nov 2021 09:27 AM		holding Tax payable before amendment (S\$) 13,600
		holding Tax payable due to amendment (S\$) 15,300
		ithholding Tax payable (B-A) (SS) 1,700 ate Payment Penalties on the Additional Tax (SS) 85
ext Steps		able for this amendment (C+D) (S\$) 1,785
Your filing is late and you are required to pay the overdue Withholding Tax in full. You may submit a Request for Reduced	Due date of Wit	
Penalties under Voluntary Disclosure Programme for S45 Witholding Tax for our review or via IRAS website > IRAS Home > Quick Links > Forms > Withholding Tax.		nalties is computed based on the declaration in this amendment request. The actual amount will be vebsite > myTax Portal > S45 > View/Amend S45 Form once the request is processed.

Amending S45 Form - REITs



Step	Action/ Note
1	Refer to page 2 to 8 for the guide to retrieve a record for amendment.
2	 Select No to view filing details and/or making amendment where there is no change in the nature of payment Select Yes to make amendment where there is a change of nature of payment
3	You will need to locate the records relevant to your amendments. Please see the example at page 31 and 32.
	Note: Refer to page 12 to 24 if amending the S45 Form as a preparer and page 25 to 29 if amending the form as an approver.

Amending S45 Form – REITs (Example)

An example showing the amendments required due to over-deduction of Withholding Tax (WHT) for 3 unit holders (unit holder A, B and C)

The table below shows the unit holders and amendments details.

Assumed that the 3 records in the table were previously compiled with other records that are subjected to Withholding Tax of 17% and filed in 1 submission.

Refer to page 32 for the guide to withdraw the WHT previously declared at 17% followed by declaring the WHT at the correct tax rate of 10%.

	Distribution Date (Date Of Payment)	Distribution period	Name of beneficiary holder(s)	Gross distribution amount S\$	Withholding tax rate		Withholding tax amount		Tax to be
S/N					Original %	Amended %	Original S\$	Amended S\$	refunded S\$
1	30 Jun 2020	01 Jan 2020 to 31 Mar 2020	Unit holder A	1,000	17	10	170	100	70
2	30 Jun 2020	01 Jan 2020 to 31 Mar 2020	Unit holder B	1,000	17	10	170	100	70
3	30 Jun 2020	01 Jan 2020 to 31 Mar 2020	Unit holder C	1,000	17	0	170	0	170

Amending S45 Form – REITs (Example)

Step 1 : To withdraw the WHT previously declared at 17% for the 3 unit holders

- Locate the relevant record(s) filed at 17%, for the date of payment and period of payment, using the original filing acknowledgement number
- Based on the example in page 31, assumed that a total gross taxable income of \$10,000 were previously declared, amend the gross taxable income by subtracting the gross distribution amount (\$3,000) eligible for the lower tax rate (0% or 10%)

Step 2 : To declare the WHT with the correct tax rate of 10% for unit holder A and unit holder B

- Locate the relevant record(s) filed at 10% based on the date of payment and period of payment
- Based on the example in page 31, assumed that a total gross taxable income of \$5,000 for records withheld at 10% were previously submitted, amend the gross taxable income by adding the gross distribution amount (\$2,000) that is subjected to tax at 10%.

Once both amendments have been approved and processed by IRAS, the net refundable amount will be refunded accordingly if payment was made on the original records.

Step	Distribution Date (Date Of Payment)	Distribution period	Gross amount origi Original S\$	nally filed Amended S\$	Tax to be refunded S\$	
1	30 Jun 2020	01 Jan 2020 to 31 Mar 2020	10000 - 3000	7000	310 (Credit of 200 will be used to offset the WHT payable arising from the amendment in Step 2)	
2	30 Jun 2020	01 Jan 2020 to 31 Mar 2020	5000 + 200	0 7000	_	

Amend S45 Status Definitions

Status	Definition
Amendment Submitted	Amendment submission has been received by IRAS, and is pending processing
Amendment In Progress	Amendment submission is being processed
Processed	Amendment submission has been processed and the amended record has been updated in myTax Portal
Error	Amendment submission was not processed as it contains invalid data
Disapproved	Amendment disapproved. Access "Notices/Letters" in myTax Portal to retrieve notification for more information
Under Review	Amendment pending IRAS review
Amendment Cancelled	Amendment cancelled by IRAS for manual processing

Contact information For enquiries on this user guide, please call (65) 63567012 (Withholding Tax) or email <u>myTax mail</u>

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