



INLAND REVENUE  
AUTHORITY  
OF SINGAPORE

# User Guide

## View/ Amend S45 Form

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# Viewing/ Amending S45 Form

The screenshot shows the IRAS myTax portal interface. At the top left is the IRAS logo. Below it is a navigation bar with 'Tax Ref No.', 'Email Us (myTax Mail)', 'Notices/Letters' (with a red '13' notification badge), 'Account', and 'Logout'. A secondary navigation bar contains 'Overview', 'Corporate Tax', 'Employers', 'S45', and 'More'. The 'S45' menu is expanded, showing options: 'Approve S45 Form', 'File S45 Form', 'Retrieve S45 Form (Draft)', 'Submit S45 Form', 'View S45 COR Status', 'View/Amend S45 Form' (highlighted with a black box), 'View S45 GIRO Plan', and 'Submit S45 Document'. A 'VIEW DETAILS' button is visible next to the 'View/Amend S45 Form' option. On the left side of the main content area, there is a 'Note' section stating: 'The company/ business has subscribed to the following notification By post to your company's/ business' registered address' followed by a list: 'Corporate Tax paper notices' and 'S45 Withholding Tax paper notices'. The top right of the page shows 'Last login on Friday, 17 Sep 2021 4:21 PM (Singapore time)' and a search icon.

Step	Action/ Note
1	Select <b>S45</b>
2	Select <b>View/Amend S45 Form</b>
	<p><b>Note:</b></p> <ul style="list-style-type: none"> <li>• Payers can view the status and details of the records that were e-filed to IRAS; as well as the balance payable for processed records.</li> <li>• <i>Coming soon!</i> Payer will be able to make amendments to past filings online.</li> </ul>

# Viewing/ Amending S45 Form – Retrieving Submitted Records

View/Amend S45 Form SAVE AS PDF/ PRINT

**Search Submitted Records** (Up to a maximum of 200 submissions)  
Search up to 2 back years from 20 Sep 2021 to view submissions or make amendments.

**Search by\***

Date of Submission  To

Acknowledgement No.

Status --- Select ---

--- Select ---

Amendment In Progress

Amendment Submitted

Disapproved

Error

In Progress

Processed

Submitted

Under Review

"Amount Submitted" is the Wit within the submission and latest t

1 - 11 of 11 Record(s)

Acknowledgement No.	Date of Submission	Amount Submitted (\$)	Status	Action

Step	Action/ Note
1	Search for submitted records by <b>Date of Submission</b> or <b>Acknowledgement No.</b>
2	Select <b>Status</b> of the record to refine search (optional)
<p><b>Note:</b></p> <ul style="list-style-type: none"> <li>Upon accessing this e-service, by default, the latest 200 submissions will be displayed.</li> </ul>	

# Viewing a Processed Submission

View/Amend S45 Form [SAVE AS PDF/PRINT](#)

**Search Submitted Records** (Up to a maximum of 200 submissions)  
Search up to 2 back years from 27 Sep 2021 to view submissions or make amendments.

**Search by\***

Date of Submission

Acknowledgement No.

Status

[SEARCH](#)

"Amount Submitted" is the Withholding Tax amount filed as at Date of Submission. Click on View for details of the records within the submission and latest tax amount or changes to the records.

1 - 11 of 11 Record(s)

Acknowledgement No.	Date of Submission	Payment Slip No.	Amount Submitted (\$\$)	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	<a href="#">VIEW</a>
414306	17 Sep 2021 by Approver Z	-	900.00	Submitted	
414305	17 Sep 2021 by Approver Z	-	1,080.00	Processed	<a href="#">VIEW</a>

Step	Action/ Note
1	Select <b>View</b> for the list of records submitted within the submission; the withholding tax payment details and filing details of each record.
	<p><b>Note:</b></p> <ul style="list-style-type: none"> <li>• Select <b>i</b> button for the description of submission status</li> <li>• The <b>View</b> button will not be available for selection if the submission status shows "Submitted" or "In-Progress".</li> </ul>

# Viewing a Processed Submission

View/Amend S45 Form – Submission Details SAVE AS PDF/ PRINT

[< Back to View/Amend S45 Form](#)

**a** Acknowledgment No. 414305 Status Processed

Submitted By Payment Slip No. -

Submitted On 16 Sep 2021

**b** Total Balance Payable -S\$2.25 as at 27 Sep 2021

**c** No. of Amendments 0

**Submission Record**

Any changes to the records shall override the previous values submitted. Amendment request(s) that has not been processed and payment after 24 Sep 2021 may not be reflected.

1 - 20 of 24 Record(s)

<b>d</b> Month of Payment to Payee	Withholding Tax as at 27 Sep 2021 (S\$)	Penalties as at 27 Sep 2021 (S\$)	Balance Payable as at 27 Sep 2021 (S\$)	Action <b>e</b>
Sep 2021 - 1 record(s)	45.00	0.00	0.00	VIEW
Aug 2021 - 1 record(s)	45.00	0.00	0.00	VIEW
Jul 2021 - 1 record(s)	45.00	0.00	0.00	VIEW
Jun 2021 - 1 record(s)	45.00	0.00	-2.25	VIEW
May 2021 - 1 record(s)	45.00	2.25	0.00	VIEW

Step	Action/ Note
1	Select <b>View</b> for the list of records with the same month of payment to Payee.
	<p><b>Note:</b></p> <p>a) Displays the filing information of the selected submission</p> <p>b) Displays Total Balance Payable of all the records in the selected submission</p> <p>c) <i>Coming soon!</i> Displays the number of amendments made via the e-Service</p> <p>d) Displays information of records grouped based on the Month of Payment to Payee</p> <p>e) Records filed under Form IR37B or Form PMP are not available for viewing.</p>

# Viewing a Processed Submission – Retrieving a Record

View/Amend S45 Form - Record Details SAVE AS PDF/ PRINT

[< Back to Submission Detail](#)

Acknowledgement No.	410709	Status	Processed
Month of Payment	Jan 2021		
Submitted By		Submitted On	16 Apr 2021

Payee Name  begins with  contains

E.g. Mary Jones

Date of Payment DD/MM/YYYY To DD/MM/YYYY CLEAR SEARCH

The Withholding Tax shown below is the latest tax amount with past submitted value(s) overridden by any approved and processed change(s) to the record.

**2000 records found**

Viewing Records 1 - 200 VIEW

1 - 20 of 2000 Record(s)

S/N	Date of Payment	Payee Name	Withholding Tax as at 16 Sep 2021 (S\$)	Action
1	30 Jan 2021	20PRO0003 - NR1 01. INTEREST FROM LOAN OR INDEBTEDNESS	4,500.00	<span>VIEW</span>
2	30 Jan 2021	20PRO0003 - NR10 01. INTEREST FROM LOAN OR INDEBTEDNESS	4,500.00	<span>VIEW</span>
3	30 Jan 2021	20PRO0003 - NR100 01. INTEREST FROM LOAN OR INDEBTEDNESS	4,500.00	<span>VIEW</span>

Step	Action/ Note
1	Search for specific record(s) using either <ul style="list-style-type: none"> <li>• <b>Payee Name</b> by keying in 5 characters that the name <b>begins with</b> or <b>contains</b>, or</li> <li>• <b>Date of Payment</b> by keying in the range of dates</li> </ul>
2	Use the drop-down arrow at the <b>Viewing</b> box to display the next 200 records (if the submission has more than 200 payee records).
3	Select <b>View</b> for filing details

# Viewing a Processed Submission – Viewing Filing Details

Amend S45 Form (Form IR37)

1. Main Form | 2. Consolidated Statement | 3. Acknowledgement

### Particulars of Payee

Payee Name \* 20PRO0003 - NR24

Payee Identity No. Please Select

Address \* 20PRO0003 - NR24

Country/ Region of Residence \* IRELAND

Email

### Withholding Tax Information

A. Nature of Payment 01. INTEREST FROM LOAN OR INDEBTEDNESS

B. Details on Withholding Tax Computation

Business Structure \* CORPORATE COMPANY

Date of Payment \* 01/09/2021 | Period of Payment \* 01/09/2021 - 01/09/2021

Relief/ Incentive (If applicable)  Not Applicable  Double Taxation Relief (DTR)  Special Concessionary Tax Rate

Is withholding tax borne by Payer  Yes  No

Taxable Income \* S\$ 300

Tax Rate \* 15.00 %

Regress Taxable Income 0.00

Tax Deducted 45.00

The non-resident derived the income through a trade, business, profession or vocation carried on or exercised in Singapore and the income is effectively connected with a permanent establishment (PE) that the non-resident has in Singapore. \*  Yes  No

If you are unable to confirm the above details, please withhold at the prevailing corporate or non-resident individual income tax rate.

BACK

Step	Action/ Note
	<p><b>Note:</b></p> <ul style="list-style-type: none"> <li><i>Coming soon!</i> The template will be available for amendment at a later date.</li> </ul>



# Viewing a Submission with Error Status

View/Amend S45 Form SAVE AS PDF / PRINT

**Search Submitted Records** (Up to a maximum of 200 submissions)  
 Search up to 2 back years from 27 Sep 2021 to view submissions or make amendments.

**Search by\***

Date of Submission

Acknowledgement No.

Status: --- Select ---

[SEARCH](#)

**Amount Submitted** is the Withholding Tax amount filed as at Date of Submission. Click on View for details of the records within the submission and latest tax amount or changes to the records.

1 - 11 of 11 Record(s)

Acknowledgement No.	Date of Submission	Payment Slip No.	Amount Submitted (\$\$)	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 ⓘ	<a href="#">VIEW</a>

Step	Action/ Note
1	Select <b>View</b> for more details
	<p><b>Note:</b>            A submission with “Error” Status denotes that one or more records within that submission cannot be processed.</p>

# Viewing a Submission with Error Status

View/Amend S45 Form – Submission Details [SAVE AS PDF/ PRINT](#)

[< Back to View/Amend S45 Form](#)

Acknowledgment No.	414343	Status	Error
Submitted By		Payment Slip No.	-
Submitted On	17 Sep 2021		

**Total Balance Payable**

-

as at 27 Sep 2021

**No. of Amendments**

0

**Submission Record**

■ Any changes to the records shall override the previous values submitted. Amendment request(s) that has not been processed and payment after 24 Sep 2021 may not be reflected.

1 - 1 of 1 Record(s)

Month of Payment to Payee	Withholding Tax as at 27 Sep 2021 (S\$)	Penalties as at 27 Sep 2021 (S\$)	Balance Payable as at 27 Sep 2021 (S\$)	Action
Jan 2019 - 1 record(s) ⚠ 1 error(s)	-	-	-	<a href="#">VIEW</a>

Step	Action/ Note
1	Select <b>View</b> to retrieve the Payee record with “Error” Status
	<b>Note:</b> For records that cannot be processed, no tax and balance payable amount will be displayed.

# Viewing a Submission with Error Status


View/Amend S45 Form - Record Details SAVE AS PDF / PRINT

[< Back to Submission Detail](#)

Acknowledgement No.	414343	Status	Error
Month of Payment	Jan 2019		
Submitted By		Submitted On	17 Sep 2021

Payee Name  begins with  contains

Date of Payment

 The Withholding Tax shown below is the latest tax amount with past submitted value(s) overridden by any approved and processed change(s) to the record.

1 - 1 of 1 Record(s)

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 LOAN OR INDEBTEDNESS	-	Record was not processed as it contains invalid data. Please contact us for details.

Step	Action/ Note
	<p><b>Note:</b></p> <ul style="list-style-type: none"> <li>For records that cannot be processed, no tax amount will be displayed.</li> <li>Reason for the error is reflected in the "Action" column</li> </ul>

## Contact information

For enquiries on this user guide, please call (65) 63567012 (Withholding Tax) or email [myTax mail](#)

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