



INLAND REVENUE
AUTHORITY
OF SINGAPORE

User Guide

View S45 GIRO Plan

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Viewing S45 GIRO Plan

The screenshot shows the IRAS website interface. At the top, there is a header with the IRAS logo and the text 'A Singapore Government Agency Website'. Below the header, there is a navigation bar with 'Tax Ref No.' and several utility links: 'Email Us (myTax Mail)', 'Notices/Letters', 'Account', and 'Logout'. A secondary navigation bar contains 'Overview', 'GST', 'Employers', 'S45', and 'More'. The 'S45' menu item is highlighted with an orange box. A dropdown menu is open below it, listing several options: 'Approve S45 Form', 'File S45 Form', 'Retrieve S45 Form (Draft)', 'Submit S45 Form', 'View S45 COR Status', 'View S45 Form Status', and 'View S45 GIRO Plan'. The 'View S45 GIRO Plan' option is highlighted with a black box. To the left of the dropdown, there is a 'Note' section with text about subscriptions and registered companies. A 'VIEW DETAILS' button is visible on the right side of the page.

Step	Action/ Note
1	Select S45
2	Select View S45 GIRO Plan

Viewing S45 GIRO Plan

GIRO Deduction Details

1 - 5 of 5 Record(s)

Date of Deduction	Plan Status	Plan Amount (\$)	Actions
25 Mar 2019	ACTIVE	1,765.48	VIEW

GIRO Deduction Plan will be created 3 days after e-filing submission.

[View GIRO Deduction History](#)

You can view the history of your GIRO plan

[VIEW](#)

Step	Action/ Note
1	Select View of the respective Date of Deduction for more details

Viewing S45 GIRO Plan

View S45 GIRO Plan

[< Back to GIRO Deduction Details](#)

Deduction Details

Date of Deduction 25Mar 2019	Total Plan Amount S\$ 1,765.48
Total Tax Deducted S\$ 1,765.48	Total Penalties Imposed S\$ 0.00

Transaction(s) Information

1 - 3 of 3 Record(s)

Month of Payment to Payee	Tax Deducted (S\$)	5% Penalty Imposed (S\$)	Additional 1% Penalty Imposed (S\$)	Balance Payable (S\$)	Actions
Jan 2019	170.00	0.00	0.00	170.00	VIEW PAYEE
Jan 2019	1,350.00	0.00	0.00	1,350.00	VIEW PAYEE
Jan 2019	245.48	0.00	0.00	245.48	VIEW PAYEE

Step	Action/ Note
1	Select View Payee for more details on the payee(s) under each transaction

Viewing S45 GIRO Plan

Deduction Details

Date of Deduction

25 Mar 2019

Total Plan Amount

S\$ 1,765.48

Total Tax Deducted

S\$ 1,765.48

Total Penalties Imposed

S\$ 0.00

Payee's Information

Payee's Name

SEARCH

1 - 1 of 1 Record(s)

Date of Payment to Payee	Name of Payee	Tax Deducted (S\$)	Tax Collection (S\$)	Tax Balance (S\$)
1 Jan 2019		170.00	0.00	170.00

Step**Action/ Note****Note:**

- The maximum no. of Payee's information that can be retrieved is 250.

GIRO Deduction Date

GIRO Deduction Date

1. GIRO deduction date is on the 25th of the month of the tax is due – See examples 1 and 2
2. If the 25th is a weekend or public holiday, GIRO deduction will be on the next working day
3. For Payers who filed after the due date (i.e. filed on 16th of the month to 15th of the following month), deduction will be on the next deduction date – See example 3

See examples below.

S/N	Date of Payment to Payee	Due Date for Filing	Date of Form Submission by Payer	Tax Deducted	Penalties Imposed	Date of GIRO Deduction & Amount Deducted
1.	14 Jan 2021	15 Mar 2021	14 Mar 2021	\$1,000	\$0.00	25 Mar 2021 for \$1,000
2.	05 Sep 2021	15 Nov 2021	05 Sep 2021	\$1,000	\$0.00	25 Nov 2021 for \$1,000
3.	31 May 2021	15 Jul 2021	16 Jul 2021	\$1,000	\$50.00 (5% x Tax Deducted)	25 Aug 2021 for \$1,050

Viewing S45 GIRO Plan History

GIRO Deduction Details

1 - 5 of 5 Record(s)

Date of Deduction	Plan Status	Plan Amount (\$)	Actions
25 Mar 2019	ACTIVE	1,765.48	VIEW

GIRO Deduction Plan will be created 3 days after e-filing submission.

[View GIRO Deduction History](#)

You can view the history of your GIRO plan

[VIEW](#)

Step	Action/ Note
1	Select View under View GIRO Deduction History

Viewing S45 GIRO Plan History

View S45 GIRO Plan

[< Back to Active Deduction](#)

GIRO Deduction History

1 - 15 of 15 Record(s)

Date of Deduction	Plan Status	Plan Amount (S\$)	Amount Deducted (S\$)	Plan Balance (S\$)	Actions
25 Jun 2017	CANCELLED	954.00	0.00	954.00	VIEW
25 May 2017	CANCELLED	3,181.88	0.00	3,181.88	VIEW
25 Mar 2017	SUCCESSFUL	133,762.43	0.00	133,762.43	VIEW
25 Mar 2017	CANCELLED	7,221.23	0.00	7,221.23	VIEW
25 Oct 2016	CANCELLED	850.00	0.00	850.00	VIEW

Step	Action/ Note
1	Select View of the respective Date of Deduction for more details

Viewing S45 GIRO Plan History

View S45 GIRO Plan

[< Back to GIRO Deduction Details](#)

Deduction Details

Date of Deduction

25Mar 2017

Total Plan Amount

S\$ 133,762.43

Total Tax Deducted

S\$ 130,292.91

Total Penalties Imposed

S\$ 1,398.93

Transaction(s) Information

1 - 20 of 22 Record(s)

Month of Payment to Payee	Tax Deducted (\$)	5% Penalty Imposed (\$)	Additional 1% Penalty Imposed (\$)	Balance Payable (\$)	Actions
Apr 2014	450.00	22.50	67.50	0.00	VIEW PAYEE
Nov 2015	111.00	5.55	12.21	0.00	VIEW PAYEE

Step	Action/ Note
1	Select View Payee for more details on the payee(s) under each transaction

Viewing S45 GIRO Plan History

View S45 GIRO Plan

[< Back to Transaction Information Page](#)

Deduction Details

Date of Deduction

25 Mar 2017

Total Plan Amount

S\$ 133,762.43

Total Tax Deducted

S\$ 130,292.91

Total Penalties Imposed

S\$ 1,398.93

Payee's Information

Payee's Name

SEARCH

1 - 1 of 1 Record(s)

Date of Payment to Payee	Name of Payee	Tax Deducted (S\$)	Tax Collection (S\$)	Tax Balance (S\$)
4 Apr 2014		450.00	450.00	0.00

Step

Action/ Note

Note:

- The maximum no. of Payee's information that can be retrieved is 250.

Contact information

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

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