

FAQ on Pre-filling of Income for Private Hire Car (PHC) drivers

<p>1. Can I participate in the Pre-filling of Income initiative?</p>	<p>If your transport service operator is participating in the Pre-filling of Income initiative, you will receive a notification from your operator seeking your consent to opt-in to the initiative. For enquiries on the one-time opt-in process, please contact your operator.</p> <p>Please note that the Pre-filling of Income initiative is not applicable to salaried drivers hired as employees by PHC operators, owners of transportation businesses registered with ACRA and drivers who provide solely social carpool services.</p>
<p>2. What information will be transmitted to IRAS under the Pre-filling of Income initiative?</p>	<p>The total driving income such as gross passenger fares¹ and any incentives/ rebates²/ promotion payments/ miscellaneous payments earned for the calendar year (1 Jan to 31 Dec) will be transmitted to IRAS, regardless of whether the income has been cashed out from the e-wallet.</p> <p>¹ Exclude Electronic Road Pricing (ERP) toll charges and platform fee paid by passengers as these are not treated as drivers' earnings.</p> <p>² Exclude road tax rebate and additional petrol duty rebate as these rebates should be accounted for as a reduction of business expenses. For more information, please refer to Fixed Expense Deduction Ratio (FEDR) > Private hire car (PHC)/ taxi drivers.</p>
<p>3. Do I need to file an Income Tax Return as my income information has been pre-filled by IRAS?</p>	<p>Yes, you are required to file an Income Tax Return if:</p> <ul style="list-style-type: none"> • you receive a filing notification from IRAS. This is regardless of how much you have earned in the previous year or whether your income information has been pre-filled by IRAS. • you did not receive a filing notification from IRAS but: <ul style="list-style-type: none"> ➢ you have self-employment income (including driving income) with a net trade income of more than \$6,000; or ➢ your total annual income (from all sources) is more than \$22,000. <p>To file an Income Tax Return, please log in to myTax Portal to verify the pre-filled income and declare your other sources of income, if any. Penalties may be imposed for late filing or non-filing of tax return.</p> <p>For information on how to e-file your Income Tax Return, please visit IRAS website at www.iras.gov.sg [Taxes > Individual Income Tax > Basics of Individual Income Tax > Understanding my Income Tax filing > e-Filing your Income Tax Return].</p> <p><u>No-filing Service (NFS)</u></p> <p>However, you are not required to file an Income Tax Return if you have received a notification informing you that you have</p>

	<p>been selected for NFS. You will be able to verify your details by logging in to myTax Portal and will have the option to make relevant changes via e-filing, if needed.</p> <p>For more information on NFS, please visit IRAS website at www.iras.gov.sg [Taxes > Individual Income Tax > Self-Employed and Partnerships > Tax obligations of Self-Employed Persons > No-Filing Service (NFS) for Self-Employed Persons (SEPs) under the Pre-filing of Income scheme].</p>
4. I have opted-in to the Pre-filing of Income initiative in the Year of Assessment (YA) 2024. If I wish to continue with the initiative in YA 2025, do I need to opt-in again in YA 2025?	<p>Under the one-time opt-in approach introduced in YA 2023, you will only need to opt-in to the Pre-filing of Income initiative once.</p> <p>If you have opted-in to the initiative in YA 2024, you are not required to opt-in again in YA 2025.</p> <p>For enquiries on the opt-in and opt-out processes, please contact your transport service operator.</p>
5. The income that is pre-filled in my Income Tax Return is different from my record. What should I do?	<p>Please clarify with your transport service operator on the correct amount of income.</p> <p>If required, you may amend the 'Revenue (Total Sales/Income)' figure that was pre-filled in the Income Tax Return accordingly and submit it by 18 Apr.</p>
6. I have opted-in to the Pre-filing of Income initiative. Where can I view my pre-filled information?	<p>You can view your pre-filled information in the "Income, Deductions and Reliefs Statement (IDRS)" at myTax Portal.</p>
7. I have opted-in to the Pre-filing of income initiative. When will I be able to view the pre-filled amount in my Income Tax Return?	<p>IRAS will notify your transport service operator after the transmitted income has been pre-filled into your Income Tax Return successfully. You may check with your operator.</p>
8. I did not participate in the Pre-filing of Income initiative. Do I need to declare my earnings in the Income Tax Return?	<p>Yes, you are required to declare your driving income and other sources of income in your Income Tax Return.</p> <p>For information on how to e-file your Income Tax Return, please visit IRAS website at www.iras.gov.sg [Taxes > Individual Income Tax > Basics of Individual Income Tax > Understanding my Income Tax filing > e-Filing your Income Tax Return].</p> <p>To simplify tax filling, if your transport service operator is participating in the Pre-filing of Income initiative, you are encouraged to opt-in to this initiative so that your income information can be pre-filled in your Income Tax Return.</p>
9. Why are salaried PHC drivers hired as employees by the PHC operators, excluded from the Pre-filing of Income initiative?	<p>The employment income of salaried PHC drivers would automatically be transmitted to IRAS under the Auto-Inclusion Scheme (AIS) for employees. For more information, please visit IRAS website at www.iras.gov.sg [Taxes > Individual Income Tax > Employers > Auto-Inclusion Scheme (AIS) for Employment Income].</p>

<p>10. I am a social carpooling driver. Do I need to declare my income received from providing carpooling trips?</p>	<p>You do not have to declare your income received from carpooling trips if you provide not more than two social carpooling trips a day and the amount collected is solely for covering the costs incurred by you for the carpool trips.</p> <p>Please note that this tax treatment does not apply to a driver carrying on transport related activities as a trade, business or vocation (e.g. taxi-drivers, drivers providing chauffeured ride services). The income derived from carpooling by these drivers will be subject to tax.</p>
<p>11. Besides my PHC driving income which has been pre-filled into my Income Tax Return, I have received income as a personal driver under private arrangement which is not linked to any transport service operators. Must I declare this income?</p>	<p>Yes. You are required to declare the driving income received under private arrangement by manually adding on to the pre-filled amount in your Income Tax Return.</p>
<p>12. I am both a PHC driver and a delivery rider. If I have opted in to the Pre-filling of Income initiative with the PHC operator, will my income as a delivery rider be submitted to IRAS and pre-filled as well?</p>	<p>If you have opted in to the Pre-filling of Income initiative with the PHC operator, only your driving income as a PHC driver will be submitted to IRAS and pre-filled in your Income Tax Return.</p> <p>If you also derived income as a delivery rider, you will need to manually declare the amount in the “Sole-Proprietorship/ Self-employment Income” page under “Trade, Business, Profession or Vocation” section of the Income Tax Return.</p>
<p>13. I have signed-up with two transport service operators as a PHC driver. Do I need to opt-in to the Pre-filling of Income initiative with each operator separately?</p>	<p>Yes, you will need to opt-in to the Pre-filling of Income initiative with each operator separately if you would like to have your driving income from both operators pre-filled in your tax return.</p> <p>If you opt-in with one of the operators but not the other, only your driving income from this operator whom you have opted-in with will be submitted to IRAS and pre-filled. Hence, you will have to add on your income from the operator that you did not opt-in with into your Income Tax Return.</p>

14. I have filed my Income Tax Return but realised that I have declared my driving income incorrectly. How can I amend my tax return?

You may re-file your Income Tax Return once **within 7 days** after your original Income Tax Return submission date or by 18 Apr, whichever is earlier, by following the steps below:

1. Log in to [myTax Portal](#) with your Singpass.
2. Select Individuals > File Income Tax Return.
3. Follow the instructions shown on the screen to re-file.

When you re-file, you must include all your income details, expenses, donations and relief claims, where applicable. Once you have re-filed successfully, your new submission will supersede the previous submission.

If you are unable to re-file (i.e. more than 7 days has passed since your original Income Tax Return submission or after 18 Apr), you will need to file an amendment/ objection using the "Object to Assessment" digital service after you have received your Notice of Assessment by following the steps below:

1. Log in to [myTax Portal](#) with your Singpass.
2. Select Individuals > Filing Matters > Object to Assessment.

For more information on Object to Assessment, please visit IRAS website at www.iras.gov.sg [Digital Services > Self-Employed > [Object to Assessment](#)].