

No-Filing Service (NFS) - Frequently Asked Questions (FAQ)

1. Why am I receiving this letter?

Based on our records, you only had pre-filled income in the calendar year 2024. You have been selected for the NFS scheme for the Year of Assessment (YA) 2025. Taxpayers in the NFS scheme are not required to file a tax return, unless they wish to make adjustments to their income details or relief claims.

Employment income

Your employer will inform IRAS how much you earn [i.e. your employer is in the Auto-Inclusion Scheme (AIS) for Employment income] and IRAS will pre-fill the amount in your tax return.

Supplementary Retirement Scheme (SRS) withdrawal

Your SRS operator will inform IRAS how much you have withdrawn, and IRAS will pre-fill the taxable amount in your tax return.

You will therefore benefit from the NFS scheme and do not have to file a tax return. Please verify your pre-filled information by logging in to [myTax Portal](#) with your [Singpass](#) or [Singpass Foreign user Account \(SFA\)](#) from 1 Mar 2025 to 18 Apr 2025. Please use 'File Income Tax Return' digital service to view your pre-filled information. If you wish to make changes, you may file your Income Tax Return.

However, for discrepancies in your pre-filled employment income, please contact your employer(s) directly to clarify.

Otherwise, please wait for your tax bill [Notice of Assessment (NOA)] from IRAS. We will finalise your assessment based on the income and reliefs information sent directly to IRAS by the relevant organisations and the reliefs you claimed last year, if any. However, your reliefs may be adjusted if you do not meet the eligibility criteria for these reliefs.

2. What if I have additional/non-pre-filled sources of income to report, or have changes to personal relief claims?

During the tax filing period (1 Mar 2025 to 18 Apr 2025)

Please use 'File Income Tax Return' digital service at [myTax Portal](#) using your [Singpass](#) or [SFA](#), to provide information on the additional income or make changes to your personal reliefs.

After 18 Apr 2025

Please wait for your tax bill and refer to FAQ 3 on how to make changes.

3. When will I receive my tax bill and what should I do after receiving the tax bill?

Most taxpayers will receive the tax bill from end Apr. Upon receiving your tax bill, it is your responsibility to ensure that there is no understatement/omission of income and no excessive deductions or reliefs granted in your tax bill.

You must inform IRAS if:

- a) you have other sources of income besides your pre-filled income (refer to FAQ 5); and/or
- b) your relief claims are different from that of last year or you wish to claim any tax relief [refer to www.iras.gov.sg > Taxes > Individual Income Tax > Basics of Individual Income Tax > Tax reliefs, rebates and deductions]

You can do so by using the 'Amend Tax Bill' digital service at [myTax Portal](#) using your [Singpass](#) or [SFA](#).

Examples:

Scenario 1: Other sources of income

In the year 2024, apart from receiving pre-filled employment income, you have also received rental income.

If your tax bill does not reflect the additional income, please file an amendment using 'Amend Tax Bill' digital service via [myTax Portal](#) using your [Singpass](#) or [SFA](#) to inform IRAS of your additional source of income within 30 days from the date of the tax bill.

Scenario 2: You have non-pre-filled employment income

In the year 2024, you worked for two companies, Company A and Company B. Company A is in the AIS for employment income, i.e. Company A will send your employment income details directly to IRAS. On the other hand, Company B will not send your employment income details to IRAS as Company B is not in the scheme.

If your tax bill does not reflect the employment income from Company B, please file an amendment using 'Amend Tax Bill' digital service via [myTax Portal](#) using your [Singpass](#) or [SFA](#) to inform IRAS of this employment income from Company B within 30 days from the date of the tax bill. .

Scenario 3: Changes in reliefs

For the year 2023, you claimed Qualifying Child Relief in respect of your child.

For the year 2024, your child began working and he/she received income of more than \$8,000 in the year 2024.

As you no longer satisfy the conditions for the Qualifying Child Relief, you are not allowed to claim this relief for the YA 2025. If your tax bill includes a claim for the Qualifying Child Relief to which you are not entitled, please remove the pre-filled QCR using 'Amend Tax Bill' digital service via [myTax Portal](#) using your [Singpass](#) or [SFA](#) within 30 days from the date of the tax bill.

4. What are the consequences of not informing IRAS that my tax bill is not accurate?

A taxpayer selected for the NFS scheme has a legal duty to inform IRAS of any inaccurate information as to his income and/or relief claims in his tax bill within 30 days from the date of the bill. There are penalties for failing to do so.

5. What are the “other non-pre-filled sources of income”?

Examples of other non-pre-filled sources of income include:

- Employment income from an employer that is not participating in the AIS for employment income;
- rental income; or
- trade income.

6. Can I request to receive my tax bill early?

a) From 1 Mar to 18 Apr 2025:

Log in to [myTax Portal](#) using your [Singpass](#) or [SFA](#) (“Individuals” > “Filing Matters” > “File Income Tax Return”) to view your Income Tax Return.

If you do not have any changes to make to your Income Tax Return, you may request to receive your tax bill early by clicking on <Send my tax bill> button.

Benefits of receiving your tax bill early

The deadline for payment of your income tax will not be earlier than the date applicable to other taxpayers who have not requested to receive their tax bill early. The deadline for payment of your income tax will remain as 27 May 2025. If you are paying by GIRO, your instalments starting from May 2025 will be based on your actual income tax liability for the YA 2025.

b) After 18 Apr 2025:

If you wish to receive your tax bill early, please chat with us online at go.gov.sg/iras-livechat.

7. After previewing my tax bill, if I wish to report additional/non-pre-filled sources of income, change my personal relief claims or claim new reliefs such as spouse and child relief, how do I make the changes?

Please use 'File Income Tax Return' digital service via [myTax Portal](#) using your [Singpass](#) or [SFA](#) to e-File.

- (a) Go to "Deductions, Reliefs and Parenthood Tax Rebate"
- (b) Enter the claim for spouse and child relief.

For identification type of child, select 'Others' if your child does not have a FIN or passport no. Please ensure you meet all the qualifying conditions before making any claim.

8. How can I check if my employer is in the AIS for employment income and my employment income details have been sent to IRAS?

You can check directly with your employer or view the list of participating organisations at <https://go.gov.sg/ais-search>. To check if your employment income details have been sent to IRAS, please log in to [myTax Portal](#) using your [Singpass](#) or [SFA](#) to view the IDRS.

9. What should I do if there is a discrepancy in my pre-filled employment income?

Please contact your employer directly to clarify. If there are any subsequent amendments, your employer will transmit details of the amendments to IRAS. The amended information will be included in your income tax bill.

10. What should I do if I do not have a Singpass?

Singpass allows you to use one common password to transact with different Government agencies online.

- (a) For an individual with a Singapore Government-issued ID such as NRIC or FIN no, register and activate your Singpass 2FA at <https://portal.singpass.gov.sg/home/ui/register/instructions>
- (b) For other individuals, apply for a Singpass Foreign user Account (SFA) at <https://go.gov.sg/iras-sfa-info>

11. How do I pay my tax?

Income tax is payable within one month from the date of your tax bill. You can pay your tax via **GIRO** (Login to myTax Portal > Apply / Manage GIRO Plan) and enjoy up to 12 interest-free monthly instalments, or pay in full via PayNow QR at myTax Portal / other electronic payment modes.