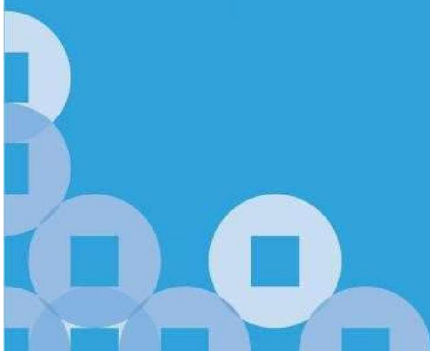




INLAND REVENUE
AUTHORITY
OF SINGAPORE

FAQ

[View Filing Status](#)



Q1. The status of my Return is shown as 'Processing'. When can I expect my Return to be processed?

A1. The income tax returns are processed in batches, from April to Sep. Most taxpayers should receive the tax bill (Notice of Assessment) from end April onwards. Some taxpayers may receive their tax bills earlier than others.

If you have updated your mobile number (only local numbers) with IRAS, you will receive an SMS alert when your tax bill is finalised and ready for viewing online.

Q2. The status of my Return is shown as 'Not Required'. However, I have income for the previous year to declare. How can I declare such income?

A2. You are required to file your income tax return if your annual income in Singapore in the previous year was more than \$22,000. You may file by clicking on 'Individuals' > 'Filing Matters' and select 'File Income Tax Return'.

Q3. The status of my Return is shown as 'No-Filing Service'. Do I need to file?

A3. You are not required to file a tax return for the Year of Assessment (YA) 2024.

Your Notice of Assessment (NOA) or tax bill will be sent to you from end April 2024 onwards. Your NOA is computed based on your auto-included income and previous year's relief claims, which may be adjusted if you do not meet the eligibility criteria.

Please note that it is your responsibility to ensure that your NOA is accurate. If you have any other income that is not shown in the NOA, or your relief claims in the NOA are incorrect, please inform us within 30 days from the date of your NOA.

You may verify the details of your auto-included information and preview your Notice of Assessment (PNOA) at [myTax Portal](#) using your Singpass or Singpass Foreign user Account (SFA) from 1 Mar to 18 Apr 2023. (At [myTax Portal](#), click on 'Individuals' > 'Filing Matters' and select 'File Income Tax Return'.

- 1) If your PNOA is accurate, you may request an early assessment.
- 2) If your PNOA is not accurate, instead of informing us at the time you receive your NOA, you have the option of e-Filing a tax return to make the relevant changes. These changes could include:
 - Additional or non-auto-included sources of income (e.g. received rental income in 2023, joined a new employer that is not participating in the Auto Inclusion Scheme), or
 - Amendments to personal relief claims (e.g. have a newborn child in 2023, child started working and had income exceeding \$4,000 in 2023).

Q4. When is the filing due date?

A4. You are required to e-File by 18 April or complete the income tax return and send it back to us by 15 April each year. If you do not submit your return on time, enforcement actions may be taken against you.

Q5. What should I do if I cannot file my income tax by filing due date?

A5. If you require an extension of time, please use the digital service "Request Extension of Time to File".

Q6. What should I do if I receive an offer of composition or summons for failing to file my Income Tax Return and/or Accounts?

A6. Failure to file your Income Tax Return by the due date is an offence. Instead of taking prosecution actions, IRAS may allow you (or in the case of a partnership, the precedent partner) to avoid prosecution by paying a composition amount.

If you receive an offer of composition, you must pay the composition amount and file the overdue tax return and documents by the due date to avoid prosecution.

If you receive a summons and do not wish to attend Court, you must do all of the following actions at least one week before the Court date:

1. File the outstanding tax return and/or documents; and
2. Pay the composition amount

If the online tax return is not available, please [chat with us](#) or call 1800-356 8300 (+65 6356 8300) to obtain paper forms via post.

Please quote the payment slip number when making payment for the composition amount. You may obtain a copy of the payment slip via [myTax Portal](#) under “Notices/ Letters”.

Note: Any payment made for the composition amount will be used to settle your unpaid taxes if you fail to file.

Q7. How will I know if I have been offered a composition or issued with a summons?

A7. A notice will be sent to inform you of the composition amount and/or summons details. You can also log in to [myTax Portal](#) and select “Individuals”, “Filing Matters”, then “View Late Filing Fee/ Summons”. You will see the list of outstanding matters pertaining to filing of Income Tax Return and/or certified accounts.

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The information provided is intended for better general understanding and is not intended to comprehensively address all possible issues that may arise. The contents are correct as at 1 Mar 2023 and are provided on an “as is” basis without warranties of any kind. IRAS shall not be liable for any damages, expenses, costs or loss of any kind however caused as a result of, or in connection with your use of this user guide.

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