

User Guide

Appeal Penalty Waiver (Corporate Tax)



1. At *myTax* Portal login page, select the relevant type of Login.

"**Company/ Business Tax**" if you are logging in on behalf of your company or business. For steps on logging in to myTax Portal, you can refer to <u>Guide on</u> How to Log In to myTax Portal.

<u>Note</u>

Please ensure that you have been duly authorised by the company or business with **Corppass** > **Corporate Tax (Filing and Applications)** or **Corporate Tax** (Filing and Applications) and **Corporate Tax (Payment)** before making the appeal.





"Tax Agent Login → Business Client" if you are logging in on behalf of your client. For steps on logging in to myTax Portal, you can refer to <u>Guide on</u> How to Log In to myTax Portal.

<u>Note</u>

Please ensure that you have been duly authorised by the company or business with **Corppass** > **Corporate Tax (Filing and Applications)** or **Corporate Tax** (Filing and Applications) and **Corporate Tax (Payment)** before making the appeal.

After logging in with Singpass



Step No. Action

 At "Overview" page, click on "Account" dropdown list and select "Appeal Penalty Waiver (Corporate Tax)".

Click on the link below for the step-by-step guide to:

- <u>Appeal for Waiver of</u> <u>Composition Amount</u>
- <u>Appeal for Waiver of Late</u>
 <u>Payment Penalty</u>

APPEAL FOR WAIVER OF COMPOSITION AMOUNT

INLAND REVENUE of SINGAPORE BC COMPANY x Ref No. 200012345A		Email Us (myTax Mail)	A Notices/ E Letters ▼	Account 🗸	Logout
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I. Select Nature of Request			2. Enter Details	<u>)</u> _3. I	Result
1. Select Nature of Request	a Nat	ure of Request *	2. Enter Details) 3. 1	Result
1. Select Nature of Request Tax Type * CORPORATE TAX	a. Nat	ture of Request *	2. Enter Details b. UNT WAIVER	3. 1	Result

Step No.	Action
1.	At " Select Nature of Request " page,
a.	Select " CORPORATE TAX " from the " Tax Type " dropdown list.
b.	Select "COMPOSITION AMOUNT WAIVER" from "Nature of Request" dropdown list.
c.	Click on " PROCEED " button. <u>Note</u> Please ensure that you have been duly authorised by the company or business with Corppass > Corporate Tax (Filing and Applications) or Corporate Tax (Payment) before making the appeal.

c.



Step No.	Action
2.	At the " Enter Details " page, please provide the following information:
a.	Select the " Year of Assessment " from the dropdown list.
b.	Enter your " Designation "
С.	Enter your " Contact No. ".
	If you do not have a local number, click on the checkbox "I like to be contacted via a foreign number" to enter Country Code, Area Code, foreign contact number.
d.	Enter your " Email Address ".
e.	Click on "SUBMIT" button.
	Note

Appeal for waiver of composition amount for current Year of Assessment will only be available after 30 November.

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Appeal Penalty Waiv	/er			
1. Select Nature of Reg	Confirm		3. Result	
Request Details	o not close the window until you	have received the Resu	ult page.	
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Nature of Request		5.	gn number	
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Year of Assessment * 202	3 🔻	Email Address ^	LESHA_WOLFF@ABC.COM	
Name of Requestor TEST	LESHA WOLFF			
Designation * DIR	ECTOR			
	BACK			

Step No.	Action
3.	Click on
а.	" CANCEL " button to return to the "Enter Details" page if you wish to make amendments.
b.	" OK " button if you confirm the details entered are correct.

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	Corporate Tax +	Employers •	More •		
Appeal Penalty	Waiver			r SA	VE AS PDF/ PRI
1. Select Nature of Re	auest	2. Enter Details	3. Select R	eason(s)	4. Result
You are appeali	ng for compos	ition amount wa	iver		
Please provide the re	ason(s) for your app	peal.			
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Others, please sp	ecity:				
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- You may be re-directed to "Select Reason(s)" page to provide reasons for your appeal.
- a. Click on the checkbox for the reason(s) of your appeal.

If you have other reasons not specified in the list, please click on the checkbox "**Others, please specify:**" and input your reasons in the textbox.

b. Click on the checkbox to confirm the reason(s) you have provided is true and you are agreeable to the condition.

c. Click on "SUBMIT" button.

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ppear energy ner			
1. Select Nature of Request	2. Enter Details	3. Select Reason	(s) A. Result
date. Name	ABC COMPANY	Tax Ref No.	200012345A
oate. Name Acknowledgement No.	ABC COMPANY 425314	Tax Ref No. Date/ Time	200012345A 06 Dec 2023 04:39 PM
aate. Name Acknowledgement No. Tax Type	ABC COMPANY 425314 CORPORATE TAX	Tax Ref No. Date/ Time Nature of Request	200012345A 06 Dec 2023 04:39 PM COMPOSITION AMOUNT WAIVER
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aate. Name Acknowledgement No. Tax Type Year of Assessment Name of Requestor Email Address	ABC COMPANY 425314 CORPORATE TAX 2023 TEST_LESHA WOLFF LESHA_WOLFF@ABC.COM	Tax Ref No. Date/ Time Nature of Request Contact No. Designation	200012345A 06 Dec 2023 04:39 PM COMPOSITION AMOUNT WAIVER 91234567 DIRECTOR

Step No.	Action
5.	The outcome of your appeal and the reason(s) you have provided will be displayed on the " Result " page.
a.	You may proceed to click on: " SAVE AS PDF/ PRINT " button to print the page.
b.	" NEW REQUEST " button to make another appeal.
	A copy of the Result Page will be

stored in "Notices/ Letters > Corporate Tax".

APPEAL FOR WAIVER OF LATE PAYMENT PENALTY

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	ABC COMPANY Tax Ref No. 200012345A Email Us (myTax Mail) • Account • • Logout	
	ကြီ Overview Employers + More +	
	Appeal Penalty Waiver	
	1. Select Nature of Request 2. Enter Details 3. Result	
	CORPORATE TAX a. LATE PAYMENT PENALTY WAIVER * b. Important Note Please ensure that full payment is made before requesting for waiver. Most people pay their tax by the due date. The minority who do not pay on time would incur a late payment penalty on the tax. We will consider your appeal for a waiver of the late payment penalty if this is your FIRST appeal, you have no other late offences in the last 2 YEARS AND you undertake to pay your tax by the due date in future.	
с.	 Please check the boxes below to indicate you agree to the following: I understand that if this is not the first late payment in the last 2 years, my appeal for penalty waiver will be denied. I understand that future appeals for waiver of late payment penalties (if I am late again in my tax obligations) will be rejected. 	

At "Select Nature of Request" page, Select "CORPORATE TAX" from "Tax Type" dropdown list. Select "LATE PAYMENT PENALTY WAIVER" from "Nature of Request" dropdown

c. Read all the 3 conditions and click on the checkboxes if you agree to the conditions.

d. Click on "**PROCEED**" button.

<u>Note</u>

list.

Step No. Action

1.

a.

b.

Please ensure that you have been duly authorised by the company or business with **Corppass** > **Corporate Tax (Payment)** before making the appeal.



Step No.	Action
2.	At " Enter Details " page, please provide the following information:
a.	Select the " Year of Assessment " from the dropdown list.
b.	Enter your " Designation ".
с.	Enter your " Contact No. ".
	If you do not have a local number, click on the checkbox "I like to be contacted via a foreign number" to enter Country Code, Area Code, foreign contact number.
d.	Enter your " Email Address ".
e.	Click on " SUBMIT " button.
	<u>Note</u> Appeal for waiver of Late Payment Penalty is available for 1

back, current and 2 advance Year of Assessment. Current Year of Assessment changes after 30 November.

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INLAND REVENUE AUTHORITY OF SINGAPORE					Q
Appeal Penalty	Confirm				
	Do not close the wind	dow until y	ou have received the Re	sult page. 3. R	
Request Details	a.	CANCEL	ок b.		
Тах Туре	CORPORATE TAX		Contact No. *	+65 91234567	
Nature of Request	LATE PAYMENT PENALTY WAIVER		I like to be conta	acted via a foreign num	
Year of Assessment *	2024 🔻		Email Address *	CRYSTAL@ABC.COM	
Name of Requestor	TEST_CRYSTAL HARRELL				
Designation *	DIRECTOR				

- 3. Click on
- a. "CANCEL" button to make amendments to the details entered at "Enter Details" page.
- b. "**OK**" button once you have confirmed the details entered are correct.

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ABC COMPANY Tax Ref No. 200012345A	Z	Email Us (myTax Mail)	Account ☐→ Logo
ြို Overview Emp	loyers • More •		
Appeal Penalty Waiv	/er		a. 🖶 Save as PDF/ PR
1. Select Nature of Request	2. 1	Enter Details	3. Result
Result 1) You agreed to pay your tax 2) You understood that future will be rejected.	on time in future; and e appeals for waiver of late payment	penalties (if you are late	e again in your tax obligations)
Result 1) You agreed to pay your tax 2) You understood that future will be rejected. Your request for waiver of the check your account balance waive	on time in future; and e appeals for waiver of late payment 2 5% late payment penalty for the Ye ria "View Account Summary" within	penalties (if you are late ar of Assessment 2024 h 3 working days.	e again in your tax obligations) has been approved. You may
Result 1) You agreed to pay your tax 2) You understood that future will be rejected. Your request for waiver of the check your account balance v Name Acknowledgement No.	on time in future; and e appeals for waiver of late payment e 5% late payment penalty for the Ye via "View Account Summary" within ABC COMPANY 250768	penalties (if you are late ar of Assessment 2024 f 3 working days. Tax Ref No. Date/ Time	e again in your tax obligations) nas been approved. You may 200012345A 28 Mar 2023 02:38 AM
Result 1) You agreed to pay your tax 2) You understood that future will be rejected. Your request for waiver of the check your account balance w Name Acknowledgement No. Tax Type	on time in future; and e appeals for waiver of late payment 2 5% late payment penalty for the Ye ria "View Account Summary" within ABC COMPANY 250768 CORPORATE TAX	penalties (if you are late ar of Assessment 2024 F 3 working days. Tax Ref No. Date/ Time Nature of Reques	e again in your tax obligations) has been approved. You may 200012345A 28 Mar 2023 02:38 AM st LATE PAYMENT PENALTY WAIVER
Result 1) You agreed to pay your tax 2) You understood that future will be rejected. Your request for waiver of the check your account balance w Name Acknowledgement No. Tax Type Year of Assessment	on time in future; and e appeals for waiver of late payment 25% late payment penalty for the Ye via "View Account Summary" within ABC COMPANY 250768 CORPORATE TAX 2024	penalties (if you are late ar of Assessment 2024 h 3 working days. Tax Ref No. Date/ Time Nature of Reques Contact No.	e again in your tax obligations) has been approved. You may 200012345A 28 Mar 2023 02:38 AM st LATE PAYMENT PENALTY WAIVER 91234567
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Step No.	Action
4.	The outcome of your appeal will be displayed on the " Result " page.
a.	You may proceed to click on " SAVE AS PDF/ PRINT " button to print the page.
b.	" NEW REQUEST " button to make another appeal.
	A copy of the Result page will be stored in " Notices/ Letters → Corporate Tax".

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