

User Guide File S45 Form via online e-Filing



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A Singapore Government Agency Website						
					Step	Action/ Note
					1	Select S45
PRAND REVENUE AUTIGUTY OF SINCAPORE			2	Select File S45 Form		
Tax Ref No. Email U	Us x Mail)	Potices/ Letters	Account 🔹	∏→ Logout		
☐ Overview Corporate Tax + Emp	oloyers v	S45 ¥ More	1			
Last login on Tuesday, 06 Apr 2021 3:40 PM (Singapore	time).	File S45 Form	n (Draft)			
Note		View S45 COR Sta View S45 Form St	atus			
The company/ business has subscribed to the follo	wing notific	View S45 GIRO Pl	an			
Corporate Tax paper notices S45 Withholding Tax paper notices			VIEW D	TALS		

File S45 Form	Step	Action/ Note
	1	Select the Nature of Payment from the dropdown list
Please Select Nature of Payment	2	Select Continue
Please Select		 Note: The message under Note will only be shown if your entity is under GIRO for payment of Withholding Tax.
CONTINUE		
Note The maximum Tax Deducted you can e-file via S45 e-Services is S\$90 million. For Tax Deducted exceeding this limit, you may contact us at 6356 7012 or enfs45@iras.gov.sg for more information.		

List of Nature of Payment

lease Select Nature of Payment:	
Please Select	
Please Select	
01. INTEREST FROM LOAN OR INDE	BTEDNESS
02. COMMISSION, FEE OR OTHER P	AYMENT IN CONNECTION WITH LOAN OR INDEBTEDNESS(EG. GUARANTEE FEES)
03. ROYALTIES - INTELLECTUAL PR	OPERTY RIGHTS (PATENTS, COPYRIGHTS, TRADEMARKS, ETC.)
04. ROYALTIES - USE OF INDUSTRIA	AL COMMERCIAL / SCIENTIFIC INFORMATION
05. ROYALTIES - COMPUTER SOFT	NARE
06. RENTAL OF EQUIPMENT / OTHE	ER MOVEABLE PROPERTY (EXCEPT SHIP AND AIRCRAFT)
07. DIRECTOR'S FEES	
08. TECHNICAL ASSISTANCE FEE	
09. MANAGEMENT FEES	
10. PAYMENT TO NON-RESIDENT IN	NDIVIDUAL / FIRM EXERCISING PROFESSION/VOCATION IN SINGAPORE
11. CHARTER FEES (SHIP AND AIRC	RAFT)
12. APPROVED UNIT TRUST / DESIG	SNATED UNIT TRUST
13. DISPOSAL OF PROPERTY UNDE	R \$45D
16. DIRECTOR'S REMUNERATION	
17. REAL ESTATE INVESTMENT TRU	JST (REIT)
18. SINGAPORE GOVERNMENT SEC	URITIES - NON-RESIDENT INDIVIDUAL
19. SINGAPORE GOVERNMENT SEC	URITIES - NON-RESIDENT NOT USING SINGAPORE OPERATION'S FUNDS
20. SINGAPORE GOVERNMENT SEC	URITIES - NON-RESIDENT USING SINGAPORE OPERATION'S FUND
21. SINGAPORE GOVERNMENT SEC	URITIES - NON-RESIDENT WITH NO PERMANENT ESTABLISHMENT
22. SINGAPORE GOVERNMENT SECUR	ITIES - NON-RESIDENT IS A PERMANENT ESTABLISHMENT IN SINGAPORE
23. PAYMENTS TO NON-RESIDENT PU	BLIC ENTERTAINERS
24. COMMISSION / PAYMENT FOR INTE	ERNATIONAL MARKET AGENT
55. OTHERS	Ĩ

File S45 Form (Form	1R37)	Step	Action/ Note
1. Main Form Particulars of Payee	2. Consolidated Statement 3. Acknowledgement		 Note: Form Type will be auto created in accordance to Nature of Payment selected. Fill in all the mandatory fields (denoted by *). Enter Payee Identity No.
Payee Name *			only when payee has a Singapore Tax Reference number, e.g. FIN number.
Address * Country/ Region of Residence *	Please Select		•
Email			
Withholding Tax Infor	rmation		
A. Nature of Payment	01. INTEREST FROM LOAN OR INDEBTEDNESS		

Please note t

will be subject to late payment penalties.

CANCEL

B. Details on Withholding Tax Computa	tion					
Business Structure *	CORPORATE COMP.	ANY •				
Date of Payment * ①	Period of Payment*	① 2018 ⊟				
Relief/ Incentive (If applicable) () Not Applicable Double Taxation Relief (DTR) Special Concessionary Tax Rate Is withholding tax borne by Payer						
Taxable Income*	S\$	10000				
Tax Rate *		15	96			
Regross Taxable Income 🕕		0.0	D			
Tax Deducted		1,500.0	D			
The non-resident derived the income Singapore and the income is effective in Singapore.* ①	through a trade, busin ly connected with a pe ails, please withhold at th	ess, profession or vocation carried ermanent establishment (PE) that t ne prevailing corporate or non-resident	on or exercised in he non-resident has individual income tax			
Next Step						
Save this as draft for 60 days, after whe deleted if not submitted.	iich it will be	Proceed to Consolidated Staten	nent page.			

Step	Action/ Note
1(a)	Select Continue to proceed with filing
1(b)	Select Save Draft and Exit to save incomplete filing as a draft
1(c)	Select Clear All to clear all data entered
	 Note: System will highlight if submission is late. Draft will be deleted in 60 days. Save draft is not considered as a submission of form.
ment Penalty	
hat due to the late subm	sission of this payment, the tay payable

OK

Filing New Withholding Tax Form by Preparer (Consolidated Statement)

File S45 Form (Form IR37)	Step	Action/ Note
1. Main Form 2. Consolidated Statement 3. Acknowledgement Consolidated Statement 3. Acknowledgement		Note:Verify that the information furnished is correct.
Particulars of Payer		
Name Tax Ref No.		
Particulars of Payee		
Payee Name ABC Payee Tax Ref No. Address DFGDH Country/ Region ANDORRA of Residence Email		
Withholding Tax Information		
A. Nature of Payment 01. INTEREST FROM LOAN OR INDEBTEDNESS		

Filing New Withholding Tax Form by Preparer (Consolidated Statement)

B. Details on Withholding Tax Computation	
Business Structure	CORPORATE COMPANY
Date of Payment	01 Nov 2018
Period of Payment	01 Oct 2018- 31 Oct 2018
Relief/ Incentive (If applicable)	Not Applicable
Is withholding tax borne by Local Payer	No
Taxable Income	S\$ 10,000.00
Tax Rate	15.00%
Tax Deducted	S\$ 1,500.00
The non-resident derived the income through a trade, business, profession on or exercised in Singapore and the income is effectively connected with a establishment (PE) that the non-resident has in Singapore.	or vocation carried No permanent
If you are unable to confirm the above details, please withhold at the prevailing corp rate.	orate or non-resident individual income tax
Next Step	
Go back to S45 Main Tax Form for making further changes.	declaration above are correct and ubmit this S45 form. SUBMIT TO APPROVER

Step	Action/ Note
1	Select Amend Entries to go back to Main Form to make changes (if any) and repeat steps from Slide 5
2	Select Submit to Approver to proceed with submission to approver

Filing New Withholding Tax Form by Preparer (Acknowledgement Page)

File S45 Form (Form IR37)		Step	Action/ Note
1. Main Form 2. Consolidated Statement Acknowledgement Successful Submission To Approver Date/Time 15 Feb 2019 5:24 PM	3. Acknowledgement		 Note: Upon successful submission to approver, you will receive an Acknowledgement Page. Forms submitted to approver will be saved up to 60 days after which it will be deleted. Submission to approver is not considered as a submission to IBAS.
Please ensure that the approval is granted/ effected within t After that, the previously entered information will be deleter Name	he next 60 days. d. Tax Ref No.		
FILE ANOT	THER FORM		

A Singapore Government Agency Website				Step	Action/ Note
				1	Select S45
INLAND REVENUE AUTODATY OF SINGAPORE			Q	2	Select Approve S45 Form
Tax Ref No. Email Us (myTax N	tail) • Protices/ •	Account •	∏÷ Logout		
🖧 Overview GST + Employers +	S45 v More v				
Last login on Tuesday, 30 Mar 2021 3:51 AM (Singapore 1	Approve S45 Form File S45 Form Retrieve S45 Form (Draft)				
Note The company/ business has subscribed to the follow By post to your company's/ business' registered a • S45 Withholding Tax paper notices	Submit S45 Form View S45 COR Status View S45 Form Status View S45 GIRO Plan	S:	AILS		
		-			

Retrieve S45 Form	e S45 Form (Pending For Approval)		Step	Action/ Note
Search Parameters			1	Select Search
Nature of Payment	Please Select	•	2	Fill in search criteria to refine search (optional)
Date of Payment	dd/mm/yyyy			
Date of Submission	dd/mm/yyyy - dd/mm/yyyy			
Period of Payment	dd/mm/yyyy - dd/mm/yyyy			
Payee Name				
Type of Record	• Original Amended			
		CLEAR ALL SEARCH		

Retrie	eve S45 F	orm - Search	Result		EXPAND ALL RECORDS	9	Step	Action/ Note
Summ	ary of For	ms - Pending Yo	our Approval			1	1	Select View
Note Reco	rd which is 60	days after the "Date	Last Update" will be dele	ted.				
Sort By	Please Sele	ect	•					
Nature	of Payment	Name of Payee	Date of Payment	Period of Payment Date	Actions			
01. IN FROM INDEE	TEREST LOAN OR RTEDNESS	ABC PTY LTD	01 Nov 2018	01 Oct 2018 - 31 Oct 2018	DELETE	•		

File S45 Form (Form	IR37)	
1. Main Form	2. Consolidated Statement	> 3. Acknowledgement
Particulars of Payee		
Payee Name *		
Payee Identity No.	Please Select	
Address *		
Country/ Region of Residence *	Please Select	
Email		
Withholding Tax Infor	mation	
A. Nature of Payment	01. INTEREST FROM LOAN OR INDEBTEDNESS	

B. Details on Withholding Tax Computa	tion			
Business Structure *	CORPORATE COMP.	ANY 🔹		
Date of Payment * 🕕	Period of Payment*	0		
01/11/2018	01/10/2018 - 31/10/	2018 📋		
Relief/Incentive (If applicable) () Not Applicable Double Taxation Relief (DTR) Second Concentioner Tax Bate				
Special concessionary rax rate				
Is withholding tax borne by Payer				
Vies Vio				
Taxable Income *	S\$		10000	
Tax Rate *			15	96
Regross Taxable Income 🕕			0.00	
Tax Deducted			1,500.00	
The non-resident derived the income of Singapore and the income is effectivel in Singapore. [•] (1)	through a trade, busin ly connected with a pe sils, please withhold at th	ermanent establis ermanent ostablis ne prevailing corpo	r vocation carried on the shment (PE) that the state or non-resident i	on or exercised in e non-resident has ndividual income tax
rate.				
	Next S	tep		
Save this as draft for 60 days, after wh	ich it will be	Proceed to Co	nsolidated Statem	ent page.
deleted if not submitted.	OR			_
SAVE DRAFT AND EXIT			CONTINUE	

Step	Action/ Note
1	Verify that the information furnished is correct
2	Select Continue to proceed with filing

Approving and Submitting <u>Single</u> Submission by Approver (Consolidated Statement)

File S45 Form	n (Form	n IR37)		
1. Main Form		2. Consolidated Statement		3. Acknowledgement
Consolidated St	tatemer	nt		
Particulars of	Payer			
Name			Tax Ref No.	
Particulars of	Payee			
Payee Name	ABC		Payee Tax Ref No.	
Address	DFGDH		Country/ Region of Residence	ANDORRA
Email				
Withholding	Tax Info	rmation		
A. Nature of Paym	ent	01. INTEREST FROM LOAN OF	RINDEBTEDNESS	

Approving and Submitting Single Submission by Approver (Consolidated Statement)

B. Details on Withholding Tax Computation		St	ер	Action/ Note
Business Structure Date of Payment	CORPORATE COMPANY 01 Nov 2018	1		Select Amend Entr Main Form to mak and repeat steps fro
Period of Payment Relief/ Incentive (If applicable) Is withholding tax borne by Local Payer	01 Oct 2018- 31 Oct 2018 Not Applicable No	2		Otherwise, enter contact number a under Declaration .
Taxable Income Tax Rate	S\$ 10,000.00 15.00%	3		Select Submit to su IRAS
Tax Deducted The non-resident derived the income through a trade, business, profess	4		Select OK to pro submission	
If you are unable to confirm the above details, please withhold at the prevailing rate.	corporate or non-resident individual income tax	Go back to S45 Main Tax I	Form for mak	Next Step
Declaration I/My organisation certify that the particulars furnished are true and correc	:t.	changes.	ENTRIES	proceed to subm
Name of Declarant				APPROVE MORE FORMS
Designation *				•
Contact No. *			Subm	nit
Email			CIICK OK	CANCEL

1	Select Amend Entries to go back to Main Form to make changes (if any) and repeat steps from slides 13.					
2	Otherwise, enter your designation, contact number and email address under Declaration .					
3	Select Submit to submit the form to IRAS					
4	Select OK to proceed with form submission					

Confirm all declaration above are correct and proceed to submit this S45 form.

f you are on G	GIRO for p	ayment of S	45 Withhold	ding Tax
1. Main Form	2. Consolidated St	atement	S. Acknowledgemen	t
Acknowledgement				
Successful Submiss	ion			
Name		Tax Ref No.		
Acknowledgement No.	410335	Date/ Time	07 Apr 2021 05:13 PM	
Total Tax Payable				S\$ 750.00
Total Penalties Payable, if	fany			S\$ 0.00
Total Tax and Pena	lties Payable			S\$ 750.00
Payment				
Please maintain sufficient	t funds in your bank acc	count on the GIRO deduction	n date as shown in table "Su	mmary of
Filing Based on the Month	n of Payment to Payee"	below.		
A Confirmation of Paymer under "Notices/Letters" w	nt (CP) for payment of v vithin 5 working days u	vithholding tax amount \$1 a pon successful GIRO deduct	ind above will be available ir ion. No hardcopy CP letter w	n myTax Portal vill be sent.

Action/Note Step Note: Penalties will be imposed and deducted with tax amount payable via GIRO if filing is submitted after the due date. • For errors discovered after filing, please amend the processed record via S45 > View/Amend S45 Form. For amendments resulting in additional Withholding Tax payable, the additional Withholding Tax will be deducted via GIRO once the amendment has been processed.

If you are on GIRO for payment of S45 Withholding Tax

Declarant	Information				
Submitted By	r		Designation	OFFICER	
Contact No.	63511234		Email		
Summary of Filing Based on the Month of Payment to Payee Month of No.of Total Tax Total Penalties Month of No.of Total Tax Total Penalties					
Payment	Records	Payable (S\$)	Payable (S\$)	Due Date	Girco Deduction Date
Apr 2021	1	750.00	0.00	15 Jun 2021	25 Jun 2021
Details of Fil	ing				
Payee Name	Date of Paym	ent Nature o	f Payment		Tax Payable (S\$)
ABC PTY LTD	01 Apr 2021	01. INTER	REST FROM LOAN OR IN	DEBTEDNESS	750.00

Step	Action/ Note
	Note: Please ensure there are sufficient funds in your bank account by the GIRO Deduction Date.

f you are <u>n</u>	<u>ot</u> on Gll	RO for pa	yment of	S45 W	/ithholding ⁻	Гах
File S45 Form (For	rm IR37)		ien SA	VE AS PDF/ PRINT		
A Main Form						
1. Main Form	2. Consolidated Stati		3. Addnowledgemen			
Acknowledgement						
Successful Submis	sion					
Name		Tax Ref No.				
Acknowledgement No.	410343	Date/ Time	08 Apr 2021 09:23 AM			
Total Tax Payable				S\$ 750.00		
Total Penalties Payable, i	f any			S\$ 0.00		
Total Tax and Pena	lties Payable			S\$ 750.00		
How do I make payment? You are <u>not</u> on GIRO for Your Payment Slip No. s You can pay via Internet Bi	thinking texpoyment. 15046755595074 anking Fund Transfer to IA	L	lows:			
Payee: Commissioner of In	land Revenue					
Account Type: DBS Curren	t Account					
Account No.: 0010468669						
DBS Swift Code: DBSSSGS	G					
You must indicate the abor Remittance Information/ P Please make 1 bank fund t slip numbers.	ve 14-digit payment slip n ayment Details to avoid o ransfer for each payment	umber under Beneficiary lelay in processing and p slip number. Do not cons	Reference field/ Purpose of osting of payment in your ta solidate payments for multip	Payment/ x account. ole payment		

For other payment modes, please refer to How to Pay Tax on IRAS website.

Step	Action/ Note
	 Note: Please arrange for payment as per instruction. Indicate the Payment Slip number when making payment. For errors discovered after filing, please amend the processed record via S45 > View/Amend S45 Form. For amendments resulting in additional Withholding Tax payable, please pay the additional Withholding Tax immediately and quote the Payment Slip number reflected in the amendment acknowledgement page.

If you are not on GIRO for payment of S45 Withholding Tax

Important Not	te					
Payment has to reach us by the due date shown in table "Summary of Filing Based on the Month of Payment to Payee" below.						
A Confirmatior under "Notices sent.	A Confirmation of Payment (CP) for payment of withholding tax amount \$1 and above will be available in myTax Portal under "Notices/Letters" within 6 working days upon the receipt of the payment by IRAS. No hardcopy CP letter will be sent.					
Declarant l	nformation					
Submitted By		Designation	ACCOUNTANT			
Contact No.	63511234	Email				
Summary of F Month of Payment	Filing Based on th No.of Records	e Month of Payment to Payee Total Tax Payable (SS)	Total Penalties Payable (S\$)	Due Date		
Apr 2021	1	750.00	0.00	15 Jun 2021		
Details of Filing						
Payee Name	Date of Payment	Nature of Payment	Та	x Payable (S\$)		
ABC PTY LTD	01 Apr 2021	01. INTEREST FROM LOAN OR INDEBT	EDNESS	750.00		

Step	Action/ Note
	Note : Please ensure your payment reaches IRAS by the due date with the Payment Slip number.

Approving Multiple Submissions by Approver

A Singapore Government Agency Website				Step	Action/ Note
				1	Select S45
INGANG KIYINKE AUTHORIY OF SINGAPORE			Q	2	Select Approve S45 Form
Tax Ref No. Email Us (myTax M	ail) * Potices/ •	Account • 🕞 Log	out		
다. Overview GST + Employers +	S4S 🔹 More 🕶				
Last login on Tuesday, 30 Mar 2021 3:51 AM (Singapore	Approve S45 Form File S45 Form Retrieve S45 Form (Draft)				
Note The company/ business has subscribed to the follow By post to your company's/ business' registered a • S45 Withholding Tax paper notices	Submit S45 Form View S45 COR Status View S45 Form Status View S45 GIRO Plan	S: VIEW DETAILS			

Approving <u>Multiple</u> Submissions by Approver

Retrieve S45 Form (Pending For Approval)			Step	Action/ Note
Search Parameters			1	Select Search
Nature of Payment	Please Select	•	2	Fill in search criteria to refine search (optional)
Date of Payment	dd/mm/yyyy			
Date of Submission	dd/mm/yyyy - dd/mm/yyyy			
Period of Payment	dd/mm/yyyy - dd/mm/yyyy			
Payee Name				
Type of Record	• Original Amended			
		CLEAR ALL SEARCH		

Approving <u>Multiple</u> Submissions by Approver

Retrie	ve S45 F	orm - Search	Result					
					EAFAND ALL RECORDS		Step	Action/ Note
Summ	ary of For	ms - Pending Yo	our Approval				1	Select View of the first record to approve
Note Reco	rd which is 60	days after the "Date	Last Update" will be dele	ted.				
Sort By	Please Sele	ect	•					
1 - 2 of 2	Record(s)							
Nature	of Payment	Name of Payee	Date of Payment	Period of Payment Date	Actions			
01. IN FROM INDEB	TEREST LOAN OR TEDNESS	ABC PTY LTD	01 Dec 2018	01 Nov 2018 - 30 Nov 2018	DELETE	-		
03. RO INTELI PROPE RIGHT (PATE COPYF TRADE ETC.)	YALTIES - LECTUAL ERTY S NTS, RIGHTS, MARKS,	ABC PTY LTD	02 Jan 2019	01 Dec 2018 - 31 Dec 2018	DELETE	•		

Approving Multiple Submissions by Approver

File S45 Form (Form	n IR37)	
1. Main Form		3. Acknowledgement
Particulars of Payee		
Payee Name *		
Payee Identity No.	Please Select	
Address *		
Country/ Region of Residence *	Please Select	
Email		
Withholding Tax Info	rmation	
A. Nature of Payment	01. INTEREST FROM LOAN OR INDEBTEDNESS	

Approving <u>Multiple</u> Submissions by Approver

B. Details on Withholding Tax Computat	tion			
Business Structure *	CORPORATE COMP/	ANY -		
Date of Payment * 🕕	Period of Payment * (0		
01/11/2018	01/10/2018 - 31/10/2	2018 📋		
Relief/ Incentive (If applicable) (1) Not Applicable Double Taxation Relief (DTR) Special Concessionary Tax Rate Is withholding tax borne by Payer Yes No				
Tavable Income •	- 1			
raxable income	SS		10000	
Tax Rate *			15	96
Regross Taxable Income 🕕			0.00)
Tax Deducted			1,500.00	1
The non-resident derived the income to Singapore and the income is effectivel in Singapore. ① O Yes ① No If you are unable to confirm the above deta rate.	through a trade, busin ly connected with a pe ils, please withhold at th	ess, profession c rmanent establi e prevailing corpo	or vocation carried of shment (PE) that th rate or non-resident i	on or exercised in the non-resident has ndividual income tax
	Next St	ep		
Save this as draft for 60 days, after whi deleted if not submitted. SAVE DRAFT AND EXIT	ich it will be	Proceed to Co	CONTINUE	ent page.

Step	Action/ Note			
1	Verify that the information furnished is correct			
2	Select Continue to proceed with filing			

Approving <u>Multiple</u> Submissions by Approver (Consolidated Statement)

File S45 Forn	n (Form	IR37)		
1. Main Form	\rangle	2. Consolidated Statement		3. Acknowledgement
Consolidated S	statemen	t		
Particulars o	f Payer			
Name			Tax Ref No.	
Particulars o	f Payee			
Payee Name	ABC		Payee Tax Ref No.	
Address	DFGDH		Country/ Region of Residence	ANDORRA
Email				
Withholding	Tax Infor	mation		
A. Nature of Payr	nent	01. INTEREST FROM LOAN OR	INDEBTEDNESS	

Approving <u>Multiple</u> Submissions by Approver (Consolidated Statement)



Approving <u>Multiple</u> Submissions by Approver

Retrie	eve S45 F	orm - Search	Result		EXPAND ALL RECORDS	Step	Action/ Note
Summ	ary of For	ms - Pending Yo	our Approval			1	Select View of the subsequent/ last record to approve
	•	•	••				
Note Reco	rd which is 60) days after the "Date	Last Update" will be dele	ted.			
Sort By	Please Sele	ect	•				
1-1 of 1	Record(s)						
Nature	of Payment	Name of Payee	Date of Payment	Period of Payment Date	Actions		
03. RO INTEL PROPI RIGHT (PATE COPYF TRADE ETC.)	OYALTIES - LECTUAL ERTY 'S NTS, RIGHTS, EMARKS,	ABC PTY LTD	02 Jan 2019	01 Dec 2018 - 31 Dec 2018	DELETE		

Approving <u>Multiple</u> Submissions by Approver (Next submission)

File S45 Form (Form IR37)

1. Main Form		> 3. Acknowledgement
Particulars of Payee		
Payee Name *		
Payee Identity No.	Please Select	
Address *		
Country/ Region of Residence *	Please Select	
Email		

Withholding Tax Information					
A. Nature of Payment	03. ROYALTIES - INTELLECTUAL PROPERTY RIGHTS (PATENTS, COPYRIGHTS, TRADEMARKS, ETC.)				

Approving <u>Multiple</u> Submissions by Approver (Next submission)

usiness Structure *	CORPORATE COMPANY		
usiness subcore	CORPORTECOMPART		
ate of Payment * 🕕	Period of Payment * 🕕		
02/01/2019	01/12/2018 - 31/12/2018		
elief/Incentive (If applicable)	D		
Not Applicable			
Double Taxation Relief (DTR)	i		
Approved Royalties Incentive	es (ARI)		
withholding tax borne by Paye	ŕ		
🔵 Yes 🧿 No			
axable Income *	SS	75	0
ax Rate*		10.0	96
iegross Taxable Income 🕕		0.	00
ax Deducted		75.	00
he non-resident derived the inco ingapore and the income is effer Singapore.* () Yes () No you are unable to confirm the above	ome through a trade, business, pro- ctively connected with a permanen e details, please withhold at the prevail	fession or vocation carrie t establishment (PE) that ng corporate or non-resider	d on or exercised i the non-resident i t individual income
	Next Step		
we this as death for 60 days, after	rudich it will be Proce	ad to Coorolidated State	mentionae
eleted if not submitted.			inene pages
		Continuos	

Step	Action/ Note				
1	Verify that the information furnished is correct				
2	Select Continue to proceed with filing				

Approving <u>Multiple</u> Submissions by Approver (Next submission - Consolidated Statement)

File S45 Form (Form IR37)

1. Main Form	2. Consolidated Statement) 3. A	cknowledgement	
Consolidated Statem	ent				
Particulars of Paye	r				
Name		Tax Ref No.			
Particulars of Paye	e				

Payee Name	ABC	Payee Tax Ref No.
Address	DFGDH	Country/ Region ANDORRA of Residence
Email		

Withholding Tax In	formation
A. Nature of Payment	03. ROYALTIES - INTELLECTUAL PROPERTY RIGHTS (PATENTS, COPYRIGHTS, TRADEMARKS, ETC.)

Approving <u>Multiple</u> Submissions by Approver (Consolidated Statement)

D. Dataile an Withhalding Ter	Commutation						
B. Details on withholding 1a	x Computation		Step	р	Action/ Note		
Business Structure Date of Payment Period of Payment		CORPORATE COMPANY 02 Jan 2019 01 Dec 2018- 31 Dec 2018	1		Select Amend Entr Form to make char steps from Slide 29.	ies to go back to Main nges (if any) and repeat	
Relief/ Incentive (If applica Is withholding tax borne by Taxable Income Tax Rate	ble) / Local Payer	Not Applicable No S\$ 750.00 10.00%	2		Otherwise, select A retrieve and submission(s) <u>OR</u> submission to be ap	pprove More Forms to approve subsequent if this is the last proved.	
Tax Deducted		S\$ 75.00	3		Select OK		
The non-resident derived the income through a trade, business, profession or vocation carried on or exercised in Singapore and the income is effectively connected with a permanent establishment (PE) that the non-resident has in Singapore. If you are unable to confirm the above details, please withhold at the prevailing corporate or non-resident individual in rate.					Note: Only select SUBMIT the current submissi IRAS and the earlier will not be submitte	if you wish to submit ion you are approving to approved submissions d together.	
Declaration							
I/My organisation certify that Name of Declarant	the particulars furnished are true and correct.		Next St	tep			
Designation * Contact No. *	ACCOUNTANT	Go back to S45 Main Tax Form for making f changes.	OR	Confirm al proceed to	ll declaration above are correct and o submit this S45 form.	Record Saved Successfully	
Email			APPROVE MOR	RE FORMS	\rightarrow	ок	

Approving <u>Multiple</u> Submissions by Approver

Retrieve S45 Form - Search Result	Step	Action/ Note
Summary of Forms - Pending Your Approval		Please refer to the next slide on "Submitting <u>Multiple</u> Submissions by Approver" once you have approved all Withholding Tax submissions.
No records found		
BACK TO SEARCH PAGE		

Submitting Multiple Submissions by Approver

A Singapore Government Agency Website				Step	Action/ Note
				1	Select S45
INLAND REVENUE AUTHORITY OF SINGAPORE			٩	2	Select Submit S45 Form
Tax Ref No. Email U (myTa)	Is • Potices/ • Mail) • Letters	Account + 🕞 Logo	ut		
GST ▼ Employers ▼	S45 + More +				
Last login on Tuesday, 30 Mar 2021 3:51 AM (Singapore	t Approve S45 Form File S45 Form Retrieve S45 Form (Draft)				
Note The company/ business has subscribed to the follo By post to your company's/ business' registered a • S45 Withholding Tax paper notices	Submit S45 Form View S45 COR Status View S45 Form Status View S45 GIRO Plan	S:			
		-			

Submitting Multiple Submissions by Approver

Submit S45 Form			Step	Action/ Note
			1	Select Search
Search Parameters			2	Fill in search criteria to refine search (optional)
Nature of Payment	Please Select	•		
Date of Payment	dd/mm/yyyy			
Date Submitted	dd/mm/yyyy - dd/mm/yyyy 📋			
Period of Payment	dd/mm/yyyy - dd/mm/yyyy			
Payee Name				
		CLEAR ALL		
Submitting Multiple Submissions by Approver

\$	Submit S45 Form - Search Result I EXPAND ALL RECORDS							ECORDS	Ste	р	Action/ Note
•	Sumr	nary of Forms - Ready for Subm	ission						1		Select record(s) which you are submitting to IRAS or
	Not Rec	te ord which is 60 days after the "Date Last Up	odate" will be	e deleted.					2		Select All if you are submitting all records available under the search result
2	OFT By	ort By Please Select T									
	All ⊠	Nature of Payment	Name of Payee	Date of Payment	Tax Rate	Gross Amount (\$)	Tax Payable (\$)				
	N	03. ROYALTIES - INTELLECTUAL PROPERTY RIGHTS (PATENTS, COPYRIGHTS, TRADEMARKS, ETC.)	ABC PTY LTD	01/03/2021	10%	400.00	40.00	•			
	N	01. INTEREST FROM LOAN OR INDEBTEDNESS	ABC PTY LTD	01/12/2020	15%	1,000.00	150.00	•			

Submitting Multiple Submissions by Approver

Declaration		Step	Action/ Note
I/My organisation certify that	the particulars furnished are true and correct.	1	Enter the designation, contact number and email of the person filing the submission
		2	Select Submit
Name of Declarant			
Designation *	ACCOUNTANT		
Contact No. *	63512788		
Email			
	Next Ster		
	Next Step		
Back to search page to rese	st search criteria. Submit the selected forms to IRAS to process.		
BACK TO S	SEARCH		

File S45 For	m (Form	中 S4	WE AS PDF/ PRI			
1. Main Form	\rangle	2. Consolidated Sta	tement	3. Advnowledgemen	t	
Acknowledger	nent					
Successful S	ubmissio	n				
Name			Tax Ref No.			
Acknowledgeme	ent No.	410339	Date/ Time	07 Apr 2021 05:26 PM		
Total Tax Payab	le				S\$ 190.00	
Total Penalties	Payable, if an	y			S\$ 7.50	
Total Tax an	d Penaltie	es Payable			S\$ 197.50	
Payment						
Please maintain sufficient funds in your bank account on the GIRO deduction date as shown in table "Summary of Filing Based on the Month of Payment to Payee" below.						
A Confirmation under "Notices	of Payment ('Letters" with	CP) for payment of w in 5 working days up	ithholding tax amount \$1 a on successful GIRO deducti	nd above will be available i ion. No hardcopy CP letter v	n myTax Portal will be sent.	

Step Action/Note

Note:

- Penalties will be imposed and deducted with tax amount payable via GIRO if filing is submitted after the due date.
- For errors discovered after filing, please amend the processed record via S45 > View/Amend S45 Form. For amendments resulting in additional Withholding Tax payable, the additional Withholding Tax will be deducted via GIRO once the amendment has been processed.

If you are on GIRO for payment of S45 Withholding Tax

Declarar	nt Informatio	on			
Submitted	Ву		Designation	ACCOUNTAN	г
Contact No	. 635112	34	Email		
ummary	of Filing Bas	ed on the Month	of Payment to Pa	yee	
Month of Payment	No.of Records	Total Tax Payable (S\$)	Total Penalties Payable (S\$)	Due Date	GIRO Deduction Date
Mar 2021	1	40.00	0.00	17 May 2021	25 May 202:
Dec 2020	1	150.00	7.50	15 Feb 2021	25 Apr 202
etails of F	Filing				
Payee Name	Date of Payment	Nature of Payment			Tax Payable (S\$
ABC PTY LTD	01 Mar 2021	03. ROYALTIES - INT COPYRIGHTS, TRAD	ELLECTUAL PROPERTY F EMARKS, ETC.)	RIGHTS (PATENTS,	40.0
ABC PTY LTD	01 Dec 2020	01. INTEREST FROM	LOAN OR INDEBTEDNES	s	150.0

Step	Action/ Note
	 Note: Please ensure there are sufficient funds in your bank account by the GIRO Deduction Date. If the record of any of the approved submissions is not reflected on the Acknowledgement Page, select Submit S45 Form to confirm if the record is still pending submission to IRAS.

If you are <u>not</u> on GIRO for payment of S45 Withholding Tax

File S45 Form (Form IR37)		(†) SAV	E AS PDF/ PRINT			
1. Main Form 2. Consolidated Statement		S. Acknowledgement				
Acknowledgement						
Successful Submission						
Name	Tax Ref No.					
Acknowledgement No. 410346	Date/ Time	08 Apr 2021 09:41 AM				
Total Tax Payable			S\$ 190.00			
Total Penalties Payable, if any			S\$ 7.50			
Total Tax and Penalties Payable			S\$ 197.50			
How do I make payment? You are <u>not</u> on GIRO for pithiloiding tax payment. Your Payment Slip No. in 15046755596052						
You can pay via Internet Banking Fund Transfer to IRAS ba	ank's account as fo	llows:				
Payee: Commissioner of Inland Revenue						
Account Type: DBS Current Account						
Account No.: 0010468669						
DBS Swift Code: DBSSSGSG						
You must indicate the above 14-digit payment slip number under Beneficiary Reference field/ Purpose of Payment/ Remittance Information/ Payment Details to avoid delay in processing and posting of payment in your tax account. Please make 1 bank fund transfer for each payment slip number. Do not consolidate payments for multiple payment slip numbers.						
For other payment modes, please refer to How to Pay Tax	on IRAS website					

Step	Action/ Note
	 Note: Please arrange for payment as per instruction. Indicate the Payment Slip. number when making payment For errors discovered after filing, please amend the processed record via S45 > View/Amend S45 Form. For amendments that resulting in additional Withholding Tax payable, please pay the additional Withholding Tax immediately and quote the Payment Slip number reflected in the amendment acknowledgement page.

If you are not on GIRO for payment of S45 Withholding Tax

0.00

17 May 2021

	Important Note				
	Payment has to below.	reach us by the due d	lete shown in table "Summery of Filing Be	used on the Month of Payn	nent to Payee"
	A Confirmation under "Notices/ sent.	of Payment (CP) for pa Letters" within 6 work	ayment of withholding tax amount \$1 and king days upon the receipt of the paymen	l above will be available in t by IRAS. No hardcopy CF	n myTax Portal Pletter will be
	Declarant In	formation			
	Submitted By		Designation	ACCOUNTANT	
	Contact No.	63511234	Email		
5	Summary of F	iling Based on th	he Month of Payment to Payee		
	Month of Payment	No.of Records	Total Tax Payable (S\$)	Total Penalties Payable (S\$)	Due Date
	Dec 2020	1	150.00	7.50	15 Feb 2021

Details of Filing

1

Mar 2021

Payee Name	Date of Payment	Nature of Payment	Tax Payable (S\$)
ABC PTY LTD	01 Dec 2020	01. INTEREST FROM LOAN OR INDEBTEDNESS	150.00
ABC PTY LTD	01 Mar 2021	03. ROYALTIES - INTELLECTUAL PROPERTY RIGHTS (PATENTS, COPYRIGHTS, TRADEMARKS, ETC.)	40.00

40.00

Step	Action/ Note
	Note: If any of the approved Withholding Tax record is not reflected on the Acknowledgement Page, select Submit S45 Form to confirm if the record is still pending submission to IRAS.

A Singapore Government Agency Website			Step	Action/ Note
			1	Select S45
BILAND REVENUE AUTOCRITY OF SINGAPORE		Q	2	Select File S45 Form
Tax Ref No. Email U (myTax	Mail)	Account • 🗗 Logout		<u> </u>
GST ▼ Employers ▼	S45 ¥ More ¥			
Last login on Tuesday, 30 Mar 2021 3:51 AM (Singapore 1	Approve S45 Form File S45 Form Retrieve S45 Form (Draft)			
Note The company/ business has subscribed to the follow By post to your company's/ business' registered a • S45 Withholding Tax paper notices	Submit S45 Form View S45 COR Status View S45 Form Status View S45 GIRO Plan	S: VIEW DETAILS		

File S45 Form	Step	Action/ Note
	1	Select the Nature of Payment from the dropdown list
Please Select Nature of Payment Please Select CONTINUE 	2	Select Continue
Note The maximum Tax Deducted you can e-file via S45 e-Services is S\$90 million. For Tax Deducted exceeding this limit, you may contact us at 6356 7012 or enfs45@iras.gov.sg for more information.		

File S45 Form (Form	IR37)	Step	Action/ Note
1. Main Form Particulars of Payee	2. Consolidated Statement 3. Acknowledgement		 Note: Form Type will be auto created in accordance to Nature of Payment selected. Fill in all the mandatory fields (denoted by *).
Payee Name * Payee Identity No.	Please Select		 Enter Payee Identity No. only when payee has a Singapore Tax Reference number, e.g. FIN number.
Address * Country/ Region	Please Select		
of Residence * Email			
Withholding Tax Infor	rmation		
A. Nature of Payment	01. INTEREST FROM LOAN OR INDEBTEDNESS		

B. Details on Withholding Tax Computation						
Business Structure *	CORPORATE COMP	ANY 🔹				
Date of Payment * 🕕	Period of Payment *	0				
01/11/2018	01/10/2018 - 31/10/	2018 📋				
Relief/ Incentive (If applicable) () Not Applicable Double Taxation Relief (DTR) Special Concessionary Tax Rate Is withholding tax borne by Payer Yes No						
Taxable Income *	S\$		10000			
Tax Rate *			15	96		
Regross Taxable Income 🕕			0.00			
Tax Deducted			1,500.00			
The non-resident derived the income Singapore and the income is effective in Singapore. ① ① Yes ③ No If you are unable to confirm the above deb rate.	through a trade, busir ly connected with a pe ails, please withhold at th	ess, profession o ermanent establi: ne prevailing corpor	r vocation carried o shment (PE) that th rate or non-resident in	on or exercised in e non-resident has ndividual income tax		
	Next S	tep				
Save this as draft for 60 days, after wh deleted if not submitted. SAVE DRAFT AND EXIT	ich it will be	Proceed to Co	CONTINUE	ent page.		

Step	Action/ Note
1 (a)	Select Save Draft and Exit to save incomplete filing as a draft
1 (b)	Select Continue to proceed with e-filing
1 (c)	Select Clear All to clear all data entered
	 Note: System will highlight if submission is late. Draft will be deleted in 60 days. Save draft is not considered as a submission of form.

Filing and Submitting Single Withholding Tax Submission by Approver (Consolidated Statement)

File S45 Forn	n (Form	IR37)		
1. Main Form		2. Consolidated Statement		3. Acknowledgement
Consolidated S	statemen	t		
Particulars o	f Payer			
Name			Tax Ref No.	
Particulars o	f Payee			
Payee Name	ABC		Payee Tax Ref No.	
Address	DFGDH		Country/ Region of Residence	ANDORRA
Email				
Withholding Tax Information				
A. Nature of Payn	nent	01. INTEREST FROM LOAN OF	RINDEBTEDNESS	

Filing and Submitting Single Withholding Tax Submission by Approver (Consolidated Statement)

B. Details on Withholding Tax Computation		St	ер	Action/ Note
Business Structure Date of Payment Period of Payment	CORPORATE COMPANY 01 Nov 2018 01 Oct 2018- 31 Oct 2018	1		Select Amend Entries to go back to Main Form to make changes (if any) and repeat steps from Slide 44.
Relief/ Incentive (If applicable) Is withholding tax borne by Local Payer Taxable Income	Not Applicable No S\$ 10,000.00	2		Otherwise, enter your designation, contact number and email address under Declaration .
Tax Rate Tax Deducted	15.00% S\$ 1,500.00	3		Select Submit to submit the form to IRAS
The non-resident derived the income through a trade, business, profession on or exercised in Singapore and the income is effectively connected with a establishment (PE) that the non-resident has in Singapore.	or vocation carried No a permanent	4		Select OK to proceed with the submission
If you are unable to confirm the above details, please withhold at the prevailing corp rate.	oorate or non-resident individual income tax			Next Step
Declaration		Go back to S45 Main Tax Form for making further changes. Confirm all declaration above are correct proceed to submit this S45 form.		n for making further Confirm all declaration above are correct and proceed to submit this S45 form. NIES
I/My organisation certify that the particulars furnished are true and correct.				FILE ANOTHER FORM
Designation *				
Contact No. *			Cli	ubmit ick 0K to proceed with form submission.

If you are on GIRO for payment of S45 Withholding Tax

File S45 Form (Fo	rm IR37)		i井 SA	VE AS PDF/ PRINT
1. Main Form	2. Consolidated St	atement	3. Advnowledgemen	t
Acknowledgement				
Successful Submis	ssion			
Name		Tax Ref No.		
Acknowledgement No.	410335	Date/ Time	07 Apr 2021 05:13 PM	
Total Tax Payable				S\$ 750.00
Total Penalties Payable,	if any			S\$ 0.00
Total Tax and Pen	alties Payable			S\$ 750.00
Payment				
Please maintain sufficie Filing Based on the Mon	nt funds in your bank ac th of Payment to Payee"	count on the GIRO deductio below.	n date as shown in table "Su	mmary of
A Confirmation of Paym under "Notices/Letters"	ent (CP) for payment of v within 5 working days u	vithholding tax amount \$1 a pon successful GIRO deduct	and above will be available ir tion. No hardcopy CP letter v	n myTax Portal vill be sent.

Step	Action/ Note
	 Note: Penalties will be imposed and deducted with tax amount payable via GIRO if filing is submitted after the due date. For errors discovered after filing, please amend the processed record via S45 > View/Amend S45 Form. For amendments resulting in additional Withholding Tax payable, the additional Withholding Tax will be deducted via GIRO once the amendment has been processed.

If you are on GIRO for payment of S45 Withholding Tax

Declarant Information							
Submitted By	r		Designation	OFFICER			
Contact No.	63511234		Email				
Summary of Month of	Summary of Filing Based on the Month of Payment to Payee						
Payment	Records	Payable (S\$)	Payable (S\$)	Due Date	Girco Deduction Date		
Apr 2021	1	750.00	0.00	15 Jun 2021	25 Jun 2021		
Details of Fil	etails of Filing						
Payee Name	Date of Paym	ent Nature o	f Payment		Tax Payable (S\$)		
ABC PTY LTD	01 Apr 2021	01. INTER	REST FROM LOAN OR IN	750.00			

Step	Action/ Note
	Note: Please ensure there are sufficient funds in your bank account by the GIRO Deduction Date.

If you are not on GIRO for payment of S45 Withholding Tax

File S45 Form (Form	IR37)		it SAV	/E AS PDF/ PRINT
1. Main Form	2. Consolidated Statement		3. Acknowledgement	
Acknowledgement				
Successful Submissio	n			
Name		Tax Ref No.		
Acknowledgement No.	410343	Date/ Time	08 Apr 2021 09:23 AM	
Total Tax Payable				S\$ 750.00
Total Penalties Payable, if a	ny			S\$ 0.00
Total Tax and Penalti	es Payable			S\$ 750.00
How do I make payment? You are <u>not</u> on GIRO for within Your Payment Slip No. s 15	elding tax payments i046755595074	lete account as fo	Moure	
Tou can pay via internet bank	ing rund i ransier to ikas ban	ik's account as ic	niows:	
Payee: Commissioner of Inlan	d Revenue			
Account Type: DBS Current Ac	count			
DBS Swift Code: DBSSSGSG				
You must indicate the above 1 Remittance Information/ Pay Please make 1 bank fund tran slip numbers.	(4-digit payment slip number ment Details to avoid delay in sfer for each payment slip nu	under Beneficiar processing and mber. Do not cor	y Reference field/ Purpose of I posting of payment in your tax isolidate payments for multipl	Payment/ account. le payment

Step	Action/ Note
	 Note: Please arrange for payment as per instruction. Indicate the Payment Slip number when making payment. For errors discovered after filing, please amend the processed record via S45 > View/Amend S45 Form. For amendments resulting in additional Withholding Tax payable, please pay the additional Withholding Tax immediately and quote the Payment Slip number reflected in the amendment acknowledgement page.

If you are not on GIRO for payment of S45 Withholding Tax

Important Not	te							
Payment has to reach us by the due date shown in table "Summary of Filing Based on the Month of Payment to Payee" below.								
A Confirmatior under "Notices sent.	A Confirmation of Payment (CP) for payment of withholding tax amount \$1 and above will be available in myTax Portal under "Notices/Letters" within 6 working days upon the receipt of the payment by IRAS. No hardcopy CP letter will be sent.							
Declarant l	nformation							
Submitted By		Designation ACCO	UNTANT					
Contact No.	63511234	Email						
Summary of F Month of Payment	Summary of Filing Based on the Month of Payment to Payee Month of No.of Total Tax Total Penalties Payment Records Payable (S\$) Payable (S\$) Due Date							
Apr 2021	1	750.00	0.00	15 Jun 2021				
Details of Fili	Details of Filing							
Payee Name	Date of Payment	Nature of Payment	Та	x Payable (S\$)				
ABC PTY LTD	01 Apr 2021	01. INTEREST FROM LOAN OR INDEBTEDNES	s	750.00				

Step	Action/ Note
	Note : Please ensure your payment reaches IRAS by the due date with the Payment Slip number.

A Singapore Government Agency Website			Step	Action/ Note
			1	Select S45
BRAND REVENJE AUTORITY OF ENGANCE		a	2	Select File S45 Form
Tax Ref No. Email Us (myTax N	tail) • Potices/ •	Account + 🕞 Logou		
GST ▼ Employers ▼	S45 → More →			
Last login on Tuesday, 30 Mar 2021 3:51 AM (Singapore t	Approve S45 Form File S45 Form			
Note The company/ business has subscribed to the follow By post to your company's/ business' registered a • S45 Withholding Tax paper notices	Retrieve S45 Form (Draft) Submit S45 Form View S45 COR Status View S45 Form Status View S45 GIRO Plan	S: VIEW DETAILS		

File S45 Form	Step	Action/ Note
	1	Select the Nature of Payment from the dropdown list
Please Select Nature of Payment Please Select	2	Select Continue
CONTINUE		
Note The maximum Tax Deducted you can e-file via S45 e-Services is S\$90 million. For Tax Deducted exceeding this limit, you may contact us at 6356 7012 or enfs45@iras.gov.sg for more information.		

File S45 Form (Form	1 IR37)	Step	Action/ Note
1. Main Form Particulars of Payee	2. Consolidated Statement 3. Acknowledgement		 Note: Form Type will be auto created in accordance to Nature of Payment selected. Fill in all the mandatory fields (denoted by *).
Payee Name * Payee Identity No.	Please Select		 Enter Payee Identity No. only when payee has a Singapore Tax Reference number, e.g. FIN number.
Address * Country/ Region of Residence *	Please Select		
Email			
Withholding Tax Info	rmation		
A. Nature of Payment	01. INTEREST FROM LOAN OR INDEBTEDNESS		

B. Details on Withholding Tax Computation							
Business Structure *	CORPORATE COMP	ANY •					
Date of Payment * 🕕	Period of Payment *	0					
01/11/2018	01/10/2018 - 31/10/	2018 📋					
Relief/ Incentive (If applicable) () Not Applicable Double Taxation Relief (DTR) Special Concessionary Tax Rate Is withholding tax borne by Payer Yes No							
Taxable Income *	s\$		10000				
Tax Rate *			15	96			
Regross Taxable Income 🕕			0.00				
Tax Deducted			1,500.00				
The non-resident derived the income Singapore and the income is effective in Singapore. [•] (1) Ves No If you are unable to confirm the above definite.	through a trade, busir ely connected with a pe ails, please withhold at th	ess, profession o ermanent establi ne prevailing corpo	or vocation carried of shment (PE) that the shment is the shment is the shment is the shear the share of non-resident is the share of non-resident is the share of non-resident is the share of the shar	on or exercised in le non-resident has ndividual income tax			
	Next S	tep					
Save this as draft for 60 days, after wi deleted if not submitted. SAVE DRAFT AND EXT	nich it will be	Proceed to Co	CONTINUE	ent page.			

Step	Action/ Note
1 (a)	Select Save Draft and Exit to save incomplete filing as a draft
1 (b)	Select Continue to proceed with e-filing
1 (c)	Select Clear All to clear all data entered
	 Note: System will highlight if submission is late. Draft will be deleted in 60 days. Save draft is not considered as a submission of form.

Filing and Submitting <u>Multiple</u> Withholding Tax Submissions by Approver (Consolidated Statement)

File S45 Forn	n (Form	IR37)					
1. Main Form	\rangle	2. Consolidated Statement		3. Acknowledgement			
Consolidated S	statemen	t					
Particulars o	f Payer						
Name			Tax Ref No.				
Particulars o	f Payee						
Payee Name	ABC		Payee Tax Ref No.				
Address	DFGDH		Country/ Region of Residence	ANDORRA			
Email							
Withholding Tax Information							
A. Nature of Payr	nent	01. INTEREST FROM LOAN OR	INDEBTEDNESS				

Filing and Submitting Multiple Withholding Tax Submissions by Approver (Consolidated Statement)

B. Details on Withholding Tax Com	putation			Step	Action/ Note	
Business Structure Date of Payment	CORP	ORATE COMPANY 01 Nov 2018		1	Select Amend Entries to go back to Main Form to make changes (if any) and repeat steps from Slide 54.	
Period of Payment Relief/ Incentive (If applicable) Is withholding tax borne by Local	01 Oct : Payer	2018- 31 Oct 2018 Not Applicable No		2	Otherwise, enter your designation, contact number and email under Declaration	
Taxable Income Tax Rate Tax Deducted		S\$ 10,000.00 15.00% S\$ 1,500.00		3	Select FILE ANOTHER FORM to file more forms OR if this is the last form to be filed	
The non-resident derived the income through a trade, business, profession or vocation carried No				4	Select OK	
on or exercised in singapore and the income is effectively connected with a permanent establishment (PE) that the non-resident has in Singapore. If you are unable to confirm the above details, please withhold at the prevailing corporate or non-resident individual income tax rate.					Note: Only select SUBMIT if you wish to submit the current form you are filing to IRAS and	
Declaration					the earlier filed forms will not be submitted together.	
I/My organisation certify that the pa	rticulars furnished are true and correct.					
Name of Declarant Designation * Contact No. *				Next Step Go back to S45 Main Tax Form for making further changes. AMEND ENTRIES Confirm all declaration above are cor proceed to submit this S45 form. SUBMIT		
Email				FILE ANOTHER FORM		

A Singapore Government Agency Website How to identify ~						Action/ Note
INIAND REVENUE AUTHORITY	TA Date: 22/02/2023					Select S45
OF SINGAPORE	Email Us (myTax Mail) • End Sources/ • Account • • • Logout				2	Select Submit S45 Form
🕂 Overview Corporate Ta	ax 🔹 Employers 🕶	S45 → M	ore 🗸			
File S45 Form Please Select Nature of Payment Please Select		Approve S45 F File S45 Form Retrieve S45 Fo Submit S45 Fo View S45 COR View/Amend S View S45 GIRO	orm (Draft) rm Status 45 Form Plan			
	CONTIN	Submit S45 Do	cument			

Submit S45 Form			Step	Action/ Note
			1	Select Search
Search Parameters			2	Fill in search criteria to refine search (optional)
Nature of Payment	Please Select	•		
Date of Payment	dd/mm/yyyy			
Date Submitted	dd/mm/yyyy - dd/mm/yyyy 📋			
Period of Payment	dd/mm/yyyy - dd/mm/yyyy			
Payee Name				
		CLEAR ALL		

S	ubr	mit S45 Form - Search Resu	lt			l D	(PAND ALL R	ECORDS	Step	Action/ Note
S	Summary of Forms - Ready for Submission								1	Select record(s) which you are submitting to IRAS
ſ	Note Record which is 60 days after the "Date Last Update" will be deleted.							2	Otherwise, select All if you are submitting all records available under the search result	
Se	ort By	Please Select	•							
	All ☑	Nature of Payment	Name of Payee	Date of Payment	Tax Rate	Gross Amount (\$)	Tax Payable (\$)			
	ß	03. ROYALTIES - INTELLECTUAL PROPERTY RIGHTS (PATENTS, COPYRIGHTS, TRADEMARKS, ETC.)	ABC PTY LTD	01/03/2021	10%	400.00	40.00	•		
	Ø	01. INTEREST FROM LOAN OR INDEBTEDNESS	ABC PTY LTD	01/12/2020	15%	1,000.00	150.00	•		

Declaration		Step	Action/ Note
I/My organisation certify that	the particulars furnished are true and correct.	1	Enter your designation, contact number and email of the approver under Declaration
		2	Select Submit
Name of Declarant			
Designation *	ACCOUNTANT		
Contact No. *	63512788		
Email			
	Next Step		
Back to search page to res	et search criteria. Submit the selected forms to IRAS to process. SEARCH		

File S45 Form (Fo	rm IR37)		i岩 SAV	/E AS PDF/ PRINT
1. Main Form	2. Consolidated Sta	tement	S. Acknowledgement	
Acknowledgement				
Successful Submis	sion			
Name		Tax Ref No.		
Acknowledgement No.	410339	Date/ Time	07 Apr 2021 05:26 PM	
Total Tax Payable				S\$ 190.00
Total Penalties Payable,	if any			S\$ 7.50
Total Tax and Pena	alties Payable			S\$ 197.50
Payment				
Please maintain sufficier Filing Based on the Mont	nt funds in your bank acco th of Payment to Payee" t	ount on the GIRO deductio pelow.	n date as shown in table "Sur	nmary of
A Confirmation of Payme under "Notices/Letters"	ent (CP) for payment of w within 5 working days up	ithholding tax amount \$1 a on successful GIRO deduc	and above will be available in tion. No hardcopy CP letter w	myTax Portal ill be sent.

If you are on GIRO for payment of S45 Withholding Tax

Note:
Penalties will be imposed and deducted with tax amount payable via GIRO if filing is submitted after the due date.
For errors discovered after filing, please amend the processed record via S45 > View/Amend S45 Form. For amendments resulting in additional Withholding Tax payable, the additional Withholding Tax payable, the additional Withholding Tax will be deducted via GIRO once the amendment has been processed.

Action/Note

Step

If you are on GIRO for payment of S45 Withholding Tax

Declarar	nt Informatio	on				
Submitted	Ву		Designation	ACCOUNTAN	т	
Contact No	6351123	34	Email			
ummary	of Filing Bas	ed on the Month	of Payment to Pa	yee		
Month of Payment	No.of Records	Total Tax Payable (S\$)	Total Penalties Payable (S\$)	Due Date	GIRO Deduction Date	
Mar 2021	1	40.00	0.00	17 May 2021	25 May 2021	
Dec 2020	1	150.00	7.50	15 Feb 2021	25 Apr 2021	
Details of Filing						
Payee Name	Date of Payment	Nature of Payment			Tax Payable (S\$)	
ABC PTY LTD	01 Mar 2021	03. ROYALTIES - INT COPYRIGHTS, TRAD	ELLECTUAL PROPERTY I EMARKS, ETC.)	RIGHTS (PATENTS,	40.00	
ABC PTY LTD	01 Dec 2020	01. INTEREST FROM	LOAN OR INDEBTEDNES	SS	150.00	

Step	Action/ Note
	 Note: Please ensure there are sufficient funds in your bank account by the GIRO Deduction Date. If the record of any of the completed form is not reflected on the Acknowledgement Page, select Submit S45 Form to confirm if the record is still pending submission to IRAS.

If you are <u>not</u> on GIRO for payment of S45 Withholding Tax

File S45 Form (Form IR37)	小 SAVE AS PDF/ PRIN						
1. Main Form 2. Consolidated	3. Acknowledgement						
Acknowledgement							
Successful Submission							
Name	Tax Ref No.						
Acknowledgement No. 410346	Date/ Time 08 Apr 2021 09:41 AM						
Total Tax Payable	S\$ 190.00						
Total Penalties Payable, if any	S\$ 7.50						
Total Tax and Penalties Payable S\$ 197.50							
How do I make payment? You are <u>not</u> on GIRO for pithiholding tax payment. Your Payment Slip No. is 15046755596052							
You can pay via Internet Banking Fund Transfe	o IRAS bank's account as follows:						
Payee: Commissioner of Inland Revenue							
Account Type: DBS Current Account							
Account No.: 0010468689							
You must indicate the above 14-digit payment slip number under Beneficiary Reference field/ Purpose of Payment/ Remittance Information/ Payment Details to evoid delay in processing and posting of payment in your tax account. Please make 1 bank fund transfer for each payment slip number. Do not consolidate payments for multiple payment slip numbers.							
For other payment modes, please refer to How	a Pay Tax on IRAS website.						

 Note: Please arrange for payment as per instruction. Indicate the Payment Slip. number when making payment For errors discovered after filing, you may amend the processed record via S45 > View/Amend S45 Form. For amendments resulting in additional Withholding Tax payable, please pay the additional Withholding Tax immediately and quote the 	Step	Action/ Note
Payment Slip number reflected in the amendment acknowledgement page.		 Note: Please arrange for payment as per instruction. Indicate the Payment Slip. number when making payment For errors discovered after filing, you may amend the processed record via S45 > View/Amend S45 Form. For amendments resulting in additional Withholding Tax payable, please pay the additional Withholding Tax immediately and quote the Payment Slip number reflected in the amendment acknowledgement page.

If you are not on GIRO for payment of S45 Withholding Tax

Im	portant Note									
Pay bel	yment has to re low.	each us by the due date	shown in table "S	Summery of Filing	Based on the Month of Pay	yment to Pøyee"				
A C un ser	A Confirmation of Peyment (CP) for psyment of withholding tax amount \$1 and above will be available in myTex Porta under "Notices/Letters" within 6 working days upon the receipt of the psyment by IRAS. No hardcopy CP letter will be sent.									
De	clarant Info	ormation								
Sub	mitted By			Designation	ACCOUNTANT					
Con	tact No.	63511234		Email						

Summary of Filing Based on the Month of Payment to Payee

Month of Payment	No.of Record	Total Tax Total is Payable (S\$) Pay	Penalties vable (S\$)	Due Date
Dec 2020	1	150.00	7.50	15 Feb 2021
Mar 2021	1	40.00	0.00	17 May 2021
Details of F	iling			
Payee Name	Date of Payment	Nature of Payment		Tax Payable (S\$)
ABC PTY 01 Dec 2020 01. INTEREST FROM LOAN OR INDEBTEDNESS			150.00	
ABC PTY 01 Mer 2021 03. ROVALTIES - INTELLECTUAL PROPERTY RIGHTS (PATENTS, LTD COPYRIGHTS, TRADEMARKS, ETC.)				40.00

Step	Action/ Note
	Note: If the record of any of the prepared form is not reflected on the Acknowledgement Page, select Submit S45 Form to confirm if the record is still pending submission to IRAS.

File S45 Form (Form	IR37)	Step	Action/ Note
		1	Enter data into relevant fields
1. Main Form	2. Consolidated Statement 3. Acknowledgement		
Particulars of Payee			
Payee Name *			
Pavee Identity No.	Please Select		
Address "			
Country/ Region of Residence *	Please Select		
5 U			
Email			
Withholding Tax Info	rmation		
A. Nature of Payment	01. INTEREST FROM LOAN OR INDEBTEDNESS		

т	Faxable Income * SS	2500		Step	Action/ Note
т	Fax Rate *	17.00	96	1	Select Save Draft and Exit
R	Regross Taxable Income 🕕	3012.04	4	2	Select OK
т	Tax Deducted	512.04	4		
T S III (III	The non-resident derived the income through a trade, busi Singapore and the income is effectively connected with a p n Singapore.* (i) Yes (i) No F you are unable to confirm the above details, please withhold at t ate.	ness, profession or vocation carried ermanent establishment (PE) that th he prevailing corporate or non-resident i	on or exercised in he non-resident has individual income tax		
			Your draft Withholding Tax	Form has be	en saved, and will be deleted after 60
	Nevt	iten	days if not submitted.		
s d	Save this as draft for 60 days, after which it will be deleted if not submitted.	Proceed to Consolidated Staten			K
	CLEARA	ш			

Step	Action/ Note
1	Select S45
2	Select Retrieve S45 Form (Draft)
	Step12

Retrieve S45 Form	(Draft)		Step	Action/ Note
Search Parameters			1	Select Search
Nature of Payment	Please Select	•	2	Fill in search criteria to refine search (Optional)
Date of Payment	dd/mm/yyyy			
Date Saved as Draft	dd/mm/yyyy - dd/mm/yyyy 📋			
Period of Payment	dd/mm/yyyy - dd/mm/yyyy 📋			
Payee Name				
Type of Record	Original Original			
		CLEAR ALL SEARCH		

e S45 Form - Search Result EXPAND ALL RECORDS	
A Court A Durft	
Notes	
rt By Please Select 1 of 1 Record(s)	
Nature of Payment Name of Payee Date of Payment Period of Payment Actions	
08. TECHNICAL ASSISTANCE FEE ABC PTY LTD 15 May 2017 2017 - 03 May 2017 03 May 2017	
BACK TO SEARCH PAGE	

Contact information For enquiries on this user guide, please call (65) 63567012 (Withholding Tax) or email myTax mail

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