

# User Guide View/ Amend S45 Form



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# Viewing S45 Form

		Step	Action/ Note
INLAND REVENUE AUTHORITY OF SINGAPORE	Q	1	Select <b>S45</b>
Tax Ref No. Email Us (myTax Mail)	Letters Account •	2	Select View/Amend S45 Form
	S45 V More V		<ul> <li>Note:</li> <li>Information such as the filing status, details of the records and the balance</li> </ul>
Last togin on Friday, 17 Sep 2021 4.21 FM (Singapore unite).	Approve S45 Form File S45 Form Retrieve S45 Form (Draft) Submit S45 Form		<ul> <li>payable for processed</li> <li>records will be displayed</li> <li>Processed records</li> </ul>
The company/ business has subscribed to the following notific	View S45 COR Status		submitted within two back
<ul> <li>By post to your company's/ business' registered address</li> <li>Corporate Tax paper notices</li> <li>S45 Withholding Tax paper notices</li> </ul>	View S45 GIRO Plan Submit S45 Document		available for viewing and amendment online

#### Viewing S45 Form – Retrieving Submitted Records

iew/Amend S45 Form						SAVE AS PDF/ PRINT	SAVE AS PDF/ PRINT	Step	Action/ Note			
Search Submitted Records Search up to 2 back years from 2	: (Up to a maximum of 200 sub 20 Sep 2021 to view submissio	omissio ons or m	ns) nake a	meno	dmer	nts.					1	Search for submitted reco by <b>Date of Submission</b> or <b>Acknowledgement No.</b>
Search by*											2	Select <b>Status</b> of the record refine search (optional)
Date of Submission	dd/mm/yyyy	То										Note:
Acknowledgement No.			<		Septe	mber	2021		>			The latest 200 submissi     will be displayed by def
Status	Select	•	5U 29	MO	τυ 31	WE	тн 2	FR 3	SA 4			<ul> <li>To narrow your search, the fields as mentioned</li> </ul>
	Select		5	6	7	8	9	10	11	SEARCH		Steps 1 and 2
	Amendment In Progress		12	13	14	15	16	17	18			
"Amount Submitted" is the Wit	Amendment Submitted Disapproved Error	e	19 26	20 27	21 28	22 29	23 30	24	25	tails of the records		
- 11 of 11 Record(s)	In Progress Processed											
Acknowledgement Date of No. Submissi	Submitted Under Review on			Ai Subi	mour mitte	nt ed	Statu	s		Action		

View/Amend S	45 Form			' 合' SAN	/E AS PDF/ PRINT
Search Submitted Search up to 2 back y	<b>d Records</b> (Up to a n rears from 27 Sep 202	naximum of 200 submissior 1 to view submissions or m	ns) ake amendments.		
Search by*					
Date of Submissi	ion				
Acknowledgeme	ent No.				
Status	Select	: •			
					SEARCH
Amount Submitted within the submission a 1 - 11 of 11 Record(s) Acknowledgement	" is the Withholding T and latest tax amount Date of	ax amount filed as at Date or changes to the records.	of Submission. Clic Amount Submitted	ck on View for deta	ils of the records
No.	Submission	Payment Sup No.	(S\$)	Status	Action
414359	17 Sep 2021 by Approver Z		1,050.00	Submitted	
414358	17 Sep 2021 by Approver Z	-	1,333.33	Submitted i	
414343	17 Sep 2021 by Approver Z	-	300.00	Error (i)	VIEW
414306	17 Sep 2021 by Approver Z	-	900.00	Submitted (i)	
414305	17 Sep 2021 by Approver Z	-	1,080.00	Processed (j)	VIEW

Step	Action/ Note
1	Select <b>View</b> for the list of records submitted within the submission
	<ul> <li>Note:</li> <li>Select <u>i</u> button for the description of submission status</li> <li>Only processed submissions are available for viewing and amendment. The View button will not be available for selection if the submission status shows "Submitted" or "In-Progress"</li> </ul>

	111 - 500111351011	Details			Step	Action/ Note
ack to View/Amend S45 Form Acknowledgment No. Submitted By	415600	Status Payment Slip No.	Processed -		1	Select <b>View</b> under Submission Record for the list of records with the same month of payment to Payee
Submitted On	30 Oct 2021				2	Select <b>View</b> under Amendment History for the amendment details
Total Balance Payable S\$2,000.00 as at 26 Nov 2021 ubmission Record Any changes to the records sh ocessed and payment after 23 1 of 1 Record(s)	e No. of Am 3 View nall override the previous v Nov 2021 may not be reflect	alues submitted. Amendr cted.	nent request(s) that ha Balance Pavable	s not been		<ul> <li>Note:</li> <li>a) Displays the filing information of the selected submission</li> <li>b) Displays Total Balance Payable of all the records in the selected submission</li> <li>c) Displays the number of amendments made via the e-Service for the selected submission</li> </ul>
Month of Payment to Payee	as at 26 Nov 2021 (S\$)	as at 26 Nov 2021 (S\$)	as at 26 Nov 2021 (S\$)	Action		d) Displays information of record grouped based on the Month
Sep 2021 - 1 record(s)	2,000.00	0.00	2,000.00	VIEW		of Payment to Payee e) Records filed under Form IR37B or Form PMP are not available for viewing

men	idment History	(s) shall override the r	record(s) previously	filed. You may also vie	aw the details of the latest	Step	Action/ Note
e rouowing amended record(s) shall overnoe the record(s) previously filed. You may also view the details of the latest cord(s). - 3 of 3 Record(s)							f) Provides an overview of the amendments made via the e-Se for the selected submission
S/N	Acknowledgement No.	Original Date of Payment	Original Payee Name	Status	Action		
1	416048	01 Sep 2021	343509 - 37D	Amendment Submitted			
2	415609	01 Sep 2021	343509 - 37D	Processed	VIEW		
3	415604	01 Sep 2021	343509 - 37D	Processed	VIEW		

View/Amend S45	Form - Record Details	😁 sau	/E AS PDF/ PRINT	Step	Action/ Note
< Back to Submission Detail Acknowledgment No Month of Payment Submitted By Submitted on	397714 Status Mar 2020 Withholding Tax Penalties Balance Payable	Processed \$3,475.00 \$0.00 \$173.75		1	<ul> <li>Search for specific record(s) using either</li> <li>Payee Name by keying in 5 characters that the name begins with or contains, or</li> <li>Date of Payment by selecting the range of dates</li> </ul>
Payee Name et t	Mary Jones	CLEAR	SEARCH	2	Use the drop-down arrow at the <b>Viewing</b> box to display the next 200 records (if the submission has more than 200 payee records)
735 records found				3	Select <b>Edit</b> to view details of the selected record
Viewing Reco The Withholding Tax show processed change(s) to the r 1 - 20 of 200 Record(s)	In below is the latest tax amount with past submittee ecord.	d value(s) overridden by any	approved and		<ul> <li>Note:</li> <li>View details of latest record will be displayed if there was amendment made to the record. Click on it to go to the corresponding Record Details page.</li> </ul>
S/N Date of Payment	Payee Name	Withholding Tax as at 10 Feb 2021 (SS)	Action		<ul> <li>To view the filing details without making amendment select No to the question "Is</li> </ul>
1 04 Dec 2019	SR220916 - NR10 07. DIRECTOR'S FEES	2,000.00	Processing in progress		there a change in Nature of Payment"
2 10 Dec 2019	SR220916 - NR11 08. TECHNICAL ASSISTANCE FEE	3,000.00	EDIT		Edit S45 Record
3 11 Dec 2019	SR220916 - NR11 05. ROYALTIES - COMPUTER SOFTWARE	600.00	Record edited. View details of latest record		NO YES

#### Viewing a Processed Submission – Viewing Filing Details

Amend S45 Form (F	orm IR37)	Step	Action/ Note
1. Main Form	2. Consolidated Statement S. Acknowledgement	1	Filing details are displayed for viewing or
Particulars of Payee			Record Details page without amendment
Payee Name *	MR BIG SHOT		
Payee Identity No.	PASSPORT		
Address *	SADA		
Country/ Region of Residence *	AUSTRIA		
Email			
Withholding Tax Info	rmation		
A. Nature of Payment	09. MANAGEMENT FEES		
B. Details on Withholding Ta	x Computation		
Business Structure *			
PARTNERSHIP	•		
Date of Payment * (1)	Period of Payment * ()		
Relief/ Incentive (If applica	able) ① Double Taxation Relief (DTR)  Special Concessionary Tax Rate		
Is withholding tax borne b Yes   No	y Payer		
Taxable Income *	S\$ 1000		
Tax Rate *	22.00 %		

#### Viewing a Submission with Error Status

	45 Form			合 SAVE	EAS PDF/ PRINT	Step	Action/ Note
earch Submitte	d Records (Up to a m	naximum of 200 submission	s)			1	Select View for more details
Search by* Date of Submiss Acknowledgeme	ion	t to view submissions or ma	ake amendments.				Note: A submission with "Error" Stat denotes that one or more reco within that submission cannot processed
					SEARCH		
"Amount Submittee thin the submission 11 of 11 Record(s) Acknowledgement	d" is the Withholding T and latest tax amount Date of	ax amount filed as at Date of or changes to the records.	of Submission. Clic Amount Submitted	ck on View for details	s of the records		
"Amount Submittee thin the submission 11 of 11 Record(s) Acknowledgement No. 414359	d" is the Withholding T and latest tax amount Date of Submission 17 Sep 2021 by Approver Z	Tax amount filed as at Date of or changes to the records. Payment Slip No	of Submission. Clie Amount Submitted (SS) 1,050.00	ck on View for details Status Submitted (j)	s of the records Action		
"Amount Submittee thin the submission 11 of 11 Record(s) Acknowledgement No. 414359 414358	4" is the Withholding T and latest tax amount Date of Submission 17 Sep 2021 by Approver Z 17 Sep 2021 by Approver Z	Tax amount filed as at Date of or changes to the records. Payment Slip No	of Submission. Clie Amount Submitted (SS) 1,050.00 1,333.33	ck on View for details Status Submitted (i) Submitted (i)	s of the records Action		

# Viewing a Submission with Error Status

View/Amend S45 Fo < Back to View/Amend S45 Form	rm – Submission	Details	Ę	<sup>3</sup> SAVE AS PDF/ PRIN
Acknowledgment No.	414343	Status	Error	
Submitted By		Payment Slip	No	
Submitted On	17 Sep 2021			
Total Balance Payable	e No. of Am O	endments		
as at 27 Sep 2021				
Any changes to the record Any changes to the records shore cocessed and payment after 24	hall override the previous v Sep 2021 may not be reflec	alues submitted. A :ted.	mendment request(s) tha	t has not been
Month of Payment to Payee	Withholding Tax as at 27 Sep 2021 (S\$)	Penalti as at 27 Sep 20 (S	es Balance Payab 21 as at 27 Sep 202 5\$) (S	le 21 Action \$)
Jan 2019 - 1 record(s) A 1 error(s)	-		-	- VIEW

Step	Action/ Note
1	Select <b>View</b> to retrieve the Payee record with "Error" Status

### Viewing a Submission with Error Status

View < Back	v/Amend S45	Form - Record	Details	守 s <i>i</i>	AVE AS PDF/ PRINT
Ack Mor	nowledgement No. nth of Payment	414343 Jan 2019	Status	Error	
Sub	mitted By		Submitted On	17 Sep 2021	
Pay Date The proces	e of Payment DD/ Withholding Tax sho seed change(s) to the r	begins with Conta Mary Jones MM/YYYY To To wn below is the latest ta record.	ains	CLEAR ue(s) overridden by a	) SEARCH
S/N	Date of Payment	Payee Name		Withholding Tax as at 27 Sep 2021 (S\$)	Action
1	01 Jan 2019	XYZ INC 01. INTEREST FROM LC	DAN OR INDEBTEDNESS	-	Record was not processed as it contains invalid data. Please contact us for details.

Step	Action/ Note
	Note:
	<ul> <li>For records that cannot be</li> </ul>
	processed, no tax and balance
	payable amount will be displayed
	Reason for the error is reflected
	in the "Action" column

## Amending S45 Form by Preparer



Step	Action/ Note						
1	Refer to page 2 to 8 for the guide to retrieve a record for amendment						
2	<ul> <li>Select No to view filing details and/or making amendment where there is no change in the nature of payment</li> <li>Select Yes to make amendment where there is a change of nature of payment</li> </ul>						
	<ul> <li>Note:</li> <li>If an amendment is made to the Nature of Payment resulting in a change to the form type, a new form will be generated and the Withholding Tax information will need to be entered again</li> </ul>						

# Amending S45 Form by Preparer

Amend S45 Form (Fo	rm IR37D)							
1. Main Form	2. Consolidated Statem	ent	3. Acknowledgement					
Particulars of Payee								
Payee Name *	FULL REFUND							
Payee Identity No.	Please Select	•						
Address *	FULL REFUND							
Country/ Region of Residence *	CANADA	•						
Email								
Withholding Tax Inform	mation							
A. Nature of Payment	23. PAYMENTS TO NON-F	RESIDENT PUBLIC ENTERT	AINERS					
B. Details on Withholding Tax	Computation For Non-F	esident Public Entertain	ers					
Period of Engagement * 🕕								
01/10/2021 - 31/10/2021								
Date of Payment To Payee *	0							
01/10/2021								
For multiple payments, the first The last date of payment should	date of payment and the la d be adopted as the date of	st date of payment must not payment for this declaration.	be more than 60 days apart.					
Has the NRPE's length of acc	Has the NRPE's length of accommodation in Singapore exceeded 60 days in a calendar year? * (i)							
🔾 Yes 💿 No								
oross ree/ Allowance/ Bene	nus-m-Kino	raxaote income 5\$	Tax Borne By Local	rayer				
Fees (including per diem, tra	ansport, food, etc)	0	.00					
Accommodation		0	.00					

Step	Action/ Note								
1	<ul> <li>Amend field(s) where applicable; or</li> <li>Enter Withholding Tax information required if a new form was generated due to a change in form type</li> </ul>								
2	Select <b>Continue</b> to proceed to Consolidated Statement page								
3	Select <b>Save Draft and Exit</b> to save a draft of the changes made to submit at a later time								
	<ul> <li>Note:</li> <li>Refer to pages 17 and 18 for steps on retrieving a saved draft for submission</li> </ul>								
Next Step Save this as draft for 60 days, after which it will be deleted if not submitted.									

CANCEL

SAVE DRAFT AND EXIT

CONTINUE

#### Amending S45 Form by Preparer - Consolidated Statement

nt 345 FOITI (F	0000000		
	2. Consolidat	ed Statement 3.	Actosowledgement
nsolidated S	Statement		
Inderlined denotes am	ended fields.		
Particulars of Pay	/er		
ame	Global Logistics Pte Ltd	Tax Ref No.	201801234A
Particulars of No	n-Resident		
Ion-Resident Name	Hector Wein	Non-Resident Tax Ref No.	
ddress	Dresdner Str. 87 PO Box 95 1200 Wien	Country of Residence	Austria
mail	Hector_wein@gmail.com		
Vithholding Tax	Information		
Nature of Payment	01. INTEREST FROM LOAN	OR INDEBTEDNESS	
. Details on Withholdi	ing Tax Computation		
usiness Structure			CORPORATE COMPANY
ate of Payment			15 Dec 2018
eriod of Payment			01 Jun 2018 to 01 Dec 2018
elief/ Incentive (if app	licable)		Not applicable
withholding tax born	e by payer		Yes
axable Income			\$1,000.00
ax Rate			15%
ax Deducted			\$155.28
he non-resident derive arried on or exercised ermanent establishme	ed the income through a trade, bu in Singapore and the income is ef ent (PE) that the non-resident has	isiness, profession or vocation fectively connected with a in Singapore.	Yes
you are unable to confirm	m the above details, please withhold a	at the prevailing corporate or non-re	sident individual income tax

Step	Action/ Note						
	<ul> <li>Note:</li> <li>Verify that the information furnished is correct</li> <li>Information in the fields with changes made will be underlined</li> </ul>						

#### Amending S45 Form by Preparer - Consolidated Statement

				Q	]	Step
S45 PAYER : Tax Ref No.	GST + Employers +	) * E Notices, Letters	「 - <u> </u> Account ・ [	Ĵ∲ Logout		1
Amend S45 Fo	orm (Form IR37)	*	3 Acknowledgement			2
Consolidated St	atement		J. Actionedgement			B. Details on Withh
Underlined denotes	amended fields.					Business Structur
Particulars of Payer Date of Payment						
Name	S45 PAYER 201788307E	Tax Ref No.	201788307E			Period of Paymer
						Is withholding ta:
Particulars of	Payee					Taxable Income
Payee Name	20PRO0003 - VIEW/AMEND - 35 -	Payee Tax Ref No.				Tax Rate
Address	FHFHGFGJHF	Country/ Region	BELIZE			Tax Deducted
Email	Address FHFHGFGJHF Country/ Region BELIZE of Residence Email				The non-resident on or exercised ir establishment (P	
						If you are unable to rate.
Withholding T	ax Information					
A. Nature of Payme	ent 01. INTEREST FROM LOAN	OR INDEBTEDNESS			-	
B. Details on With	nolding Tax Computation					
Business Structu	ıre		CORPORATE C	COMPANY		Go back to S45 M changes.
Date of Payment	t		07	Sep 2021		
Relief/Incentive	(If applicable)		Not A	Applicable		

# Amending S45 Form by Preparer - Acknowledgment Page

INLAND REVENUE AUTHORITY OF SINGAPORE						Q
S45 PAYER : Tax Ref No.		Email Us (myTax I	Mail)	∠ 8 Notices/ E Letters	Account	• 🕞 Logout
n Overview	GST ▼	Employers 🗸	S45 🗸	More 🗸		
Amend S45 F	Form (Form I	R37)			<b>骨</b> :	SAVE AS PDF/ PRINT
1. Main Form	) 2. Con				3. Acknowledgeme	ent
Acknowledgen Successful Sul	nent omission To Appr	over				
The amendment This record will b	request has been se e deleted if approva	nt for approval. l is not granted v	vithin the n	ext 60 days.		
Name Date/ Time	S45 PAYER 201 25 Nov 2021 9:1	788307E L1 AM	Ta	x Ref No. 2	201788307E	

Action/ Note
Note:
Upon successful submission to the
approver, you will receive an
Acknowledgement Page
Amendments submitted to the approver
will be saved up to 60 days after which it
will be deleted
<ul> <li>A submission to the approver is not</li> </ul>
considered as a submission to IRAS

### Amending S45 Form by Preparer – Retrieving a Draft

		Step	Action/ Note
INLAND REVENUE AUTHORITY OF SINGAFORE	Q	1	Select <b>S45</b>
Tax Ref No. Email Us (myTax Mail)	Letters Account • C+ Logout	2	Select <b>Retrieve S45 Form</b> (Draft)
ি Overview Corporate Tax ▼ Employers ▼	S45 🕶 More 👻		Note: <ul> <li>Saved drafts that have yet to</li> </ul>
Last login on Friday, 17 Sep 2021 4:21 PM (Singapore time).	Approve S45 Form File S45 Form Retrieve S45 Form (Draft)		be submitted to the Approver/IRAS are available for submission here
Note The company/ business has subscribed to the following notifie By post to your company's/ business' registered address	Submit S45 Form View S45 COR Status View/Amend S45 Form View S45 GIRO Plan		<ul> <li>Drafts will be deleted in 60 days. A saved draft is not considered as a submission to the Approver/IRAS</li> </ul>
<ul> <li>Corporate Tax paper notices</li> <li>S45 Withholding Tax paper notices</li> </ul>	Submit S45 Document		

#### Amending S45 Form by Preparer – Retrieving a Draft

				Step	Action/ Note
INLAND REVENUE AUTHORITY OF SINGAPORE	s→ Email Us d 18	Notices/	Q	1	Select <b>Amended</b> for Type of Record, and to display all draft amendments
Tax Ref No. 슈 Overview GST	<ul> <li>✓ (myTax Mail)</li> <li>✓ Employers ✓ S45 ✓ I</li> </ul>	Letters Account V	Logout	2	Select <b>Search</b>
				3	Fill in search criteria to refine search (optional)
Retrieve S45 Form ( Search Parameters	Draft)			4	Refer to page 13, steps 1 and 2 to continue to Consolidated Statement
Nature of Payment Date of Payment	Please Select       dd/mm/yyyy		•		Note: Counter will reset to another 60 days if Save Draft and Exit is selected after retrieval of the draft
Period of Payment Payee Name	dd/mm/yyyy - dd/mm/yyyy				record
Type of Record	Original Original	CLEAR ALL	SEARCH		

### Approving and Submitting S45 Amended Form by Approver

					Step	Action/ Note
INIAND REVENUE AUTHORITY OF SINGAPORE				Q	1	Select <b>S45</b>
XXX Tax Ref No	Email Us (myTax Mail)	Letters	Account 🗸	[]-→ Logout	2	Select Approve S45 Form
ீ Overview Corporate T	ax <b>•</b> Employers •	S45 🔹 More	e <b>-</b>			
Last login on Friday, 17 Sep 2021 4:21 P	PM (Singapore time).	Approve S45 Forn File S45 Form Retrieve S45 Form	n (Draft)			
Note The company/ business has subscribed to the following notific By post to your company's/ business' registered address • Corporate Tax paper notices • S45 Withholding Tax paper notices		Submit S45 Form View S45 COR Sta View/Amend S45 View S45 GIRO Pl Submit S45 Docu	atus Form an	ETAILS		

### Approving and Submitting S45 Amended Form by Approver

INLAND REVENUE AUTHORITY OF SINGAPORE		Q
S45 PAYER Tax Ref No.	Email Us (myTax Mail) • Email Us (myTax Mail) • Email Notices/ Letters • Account •	∏→ Logout
个 Overview 0	GST ▼ Employers ▼ S45 ▼ More ▼	
Retrieve S45 Forr Search Parameters	m (Pending For Approval)	
Nature of Payment	Please Select	•
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 Original	
	CLEAR ALL	SEARCH

Step	Action/ Note
1	Select <b>Amended</b> for Type of Record, and to display all amendments that were submitted by the Preparer
2	Select <b>Search</b>
3	Fill in search criteria to refine search (optional)

#### Approving and Submitting S45 Amended Form by Approver

INLAND REVENUE AUTHORITY OF SINGAPORE					Q
S45 PAYER Tax Ref No		Email Us (myTax Mail)	B Notices/	🛆 Account 🗸	∏→ Logout
G Overview	GST 🔻	Employers <b>v</b> S45 <b>v</b>	More 🔻		
Retrieve S45 F	orm - Sear	ch Result		+ EXPAND ALL F	RECORDS
Summary of For	ms - Pending	Your Approval			
Note Record which is 60	) days after the "D	ate Last Update" will be d	eleted		
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	
01. INTEREST FROM LOAN OR INDEBTEDNESS (Amended)	20PRO0003 - VIEW/AMEND - - APPROVER SUBMIT	<sup>35</sup> 07 Sep 2021	05 Oct 2021 - 21 Oct 2021	DELETE	IEW -
		BACK TO S	EARCH		

#### Approving and Submitting S45 Amended Form by Approver - Consolidated Statement

	Step	Action/ Note
S45 PAYER Tax Ref No.     Email Us (myTax Mail)     Postices/ Letters     Account     Logout	1	Verify that the information furnished is correct. Information in the fields with changes made will be underlined
ितो Overview GST र Employers र S45 र More र		5
Amend S45 Form (Form IR37)		
1. Main Form         2. Consolidated Statement         3. Acknowledgement		
Consolidated Statement		
Underlined denotes amended fields.		
Particulars of Payer		
Name         S45 PAYER 201788307E         Tax Ref No.         201788307E		
Particulars of Payee		
Payee Name 20PRO0003 - VIEW/AMEND - 35 - Payee Tax Ref No. APPROVER SUBMIT		
Address FHFHGFGJHF Country/ Region BELIZE of Residence		
Email		
Withholding Tax Information		
A. Nature of Payment 01. INTEREST FROM LOAN OR INDEBTEDNESS		
B. Details on Withholding Tax Computation		

#### Approving and Submitting S45 Amended Form by Approver - Consolidated Statement

Declaration	Step	Action/ Note
My organisation confirm that the information given is true, correct and undertake to put in place controls to prevent	2	Enter your designation, contact number and email when approving the submission
Name of Declarant NAME EOR T9010262D	3	Select <b>Amend Entries</b> to go back to the Main Form to make changes (if any)
Designation *	4	Select <b>Submit</b> to submit the amendment to IRAS
Contact No. *	5	Select <b>OK</b> to proceed with the amendment submission
Email		Submit
		Click OK to proceed with form submission.
Next Step		CANCEL
Go back to S45 Main Tax Form for making further changes.  Confirm all declaration above are correct and proceed to submit this S45 form.  SUBMIT		

#### Approving and Submitting S45 Amended Form by Approver - Acknowledgment Page

					Step	Action/ Note	
NIAND EFVENUE AUTHORITY OF SINGAPORE				Q		Note: • Refer to the instructions und	der Nevt Stens
545 PAYER Tax Ref No.	Email Us (myTax Mail)	▼ 48 Notices/	• 🛆 Account •	∏- Logout		for information or follow up <ul> <li>A copy of this Acknowledger</li> </ul>	action (if any) ment Page will
ົ້ <sub>ໄກ</sub> ໄ Overview GS1	°▼ Employers ▼ S	i45 ▼ More ▼				be available for view and do Notices/Letters in myTax Por	wnload via S45 rtal
Amond S45 Earm (I	Form ID27)				2. You are <u>not</u> on G	IRO for withholding tax payment.	
Amena 343 Form (i	-011111837)		1 - SAVE	AS PUP/ PRINT	Your Payment S Please pay via Ir	ip No. is 15047624086074 ternet Banking Fund Transfer to IRAS bank's account as follows:	
1. Main Form	2. Consolidated Statement		3. Acknowledgement		<ul> <li>Payee: Com</li> <li>Account Typ</li> <li>Account No</li> <li>DBS Swift C</li> </ul>	missioner of Inland Revenue e: DBS Current Account 0010468669 ode: DBSSSGSG	
Acknowledgement					You must indica Payment/Remit account.	e the above 14-digit payment slip number under Beneficiary Reference ance Information/Payment Details to avoid delay in processing and po	field/Purpose of sting of payment in your tax
Successful Submission					Please make 1 b <b>Do not include</b> For other payme	ank fund transfer for each payment slip number. <b>sther payment amount in this transfer.</b> nt modes, please refer to How to Pay Tax on IRAS website.	
We will review your amendr You may check the status o	nent request within 15 workin Fyour request via IRAS website	g days. > myTax Portal > S45	≻ View/Amend S45 Form, us	ingthe	<ol> <li>You are not requ are to be retained</li> </ol>	ired to submit the supporting documents unless requested by IRAS. All d by you for 5 years.	original documents and records
Acknowledgement number	below.				Summary of W	ithholding Tax Amendment	
Name	S45 PAYER 201788307E	Tax Ref No.	201788307E		The table below she payable from the o	ws the changes to the Withholding Tax amount due to the amendment iginal withholding tax are not reflected here.	. Any outstanding balance
Acknowledgement No.	416049	Date/ Time	25 Nov 2021 09:27 AM		A. Original Withh	olding Tax payable before amendment (SS)	13,600.00
					B. Revised Withh	olding Tax payable due to amendment (S\$)	15,300.00
					C. Additional Wit	holding Tax payable (B-A) (S\$)	1,700.00
Next Steps					D. Estimated Late	Payment Penalties on the Additional Tax (SS)	85.00
1 Vour filing is late and your a	re required to pay the eventue	Withholding Tay in f	Vou may submit a Beause	at for Reduced	E. Amount payab	e for this amendment (C+D) (S\$)	1,785.00
Penalties under Voluntary	Disclosure Programme for SA	5 Witholding Tax for	our review or via IRAS websi	ite > IRAS Home	Due date of With	olding Tax	15 Nov 2021
> Quick Links > Forms > Wi	thholding Tax.				The estimated pena available in IRAS we	ties is computed based on the declaration in this amendment request. bsite > myTax Portal > S45 > View/Amend S45 Form once the request is	The actual amount will be processed.

# Amending S45 Form by Approver



Step	Action/ Note
1	Refer to page 2 to 8 for the guide to retrieve a record for amendment
2	<ul> <li>Select No to view filing details and/or making amendment where there is no change in the nature of payment</li> <li>Select Yes to make amendment where there is a change of nature of payment</li> </ul>
	<ul> <li>Note:</li> <li>If an amendment is made to the Nature of Payment resulting in a change to the form type, a new form will be generated and the Withholding Tax information will need to be entered again</li> </ul>

# Amending S45 Form by Approver

Amend S45 Form (Fo	orm IR37D)			
1. Main Form	2. Consolidated Statem	ient	> 3. Acknowledgement	
Particulars of Payee				
Payee Name *	FULL REFUND			
Payee Identity No.	Please Select	•		
Address *	FULL REFUND			
Country/ Region of Residence *	CANADA	•		
Email				
Withholding Tax Infor	mation			
A. Nature of Payment	23. PAYMENTS TO NON-F	RESIDENT PUBLIC ENTERT	AINERS	
B. Details on Withholding Tax	Computation For Non-F	Resident Public Entertain	ers	
Period of Engagement * ()				
01/10/2021 - 31/10/2021				
Date of Payment To Payee *	0			
01/10/2021				
For multiple payments, the firs The last date of payment shoul	t date of payment and the le d be adopted as the date of	ast date of payment must not payment for this declaration.	be more than 60 days apart.	
Has the NRPE's length of ac	commodation in Singap	ore exceeded 60 days in a	calendar year? * 🛈	
🔵 Yes 💿 No				
Gross Fee/ Allowance/ Ben	efits-in-kind	Taxable Income S\$	Tax Borne By Local Payer	
Fees (including per diem, tr	ansport, food, etc)	0	.00	
Accommodation		0	.00	

Step	Action/ Note					
1	<ul> <li>Amend field(s) where applicable; or</li> <li>Enter Withholding Tax information required if a new form was generated due to a change in form type</li> </ul>					
2	Select <b>Continue</b> to proceed to Consolidated Statement page					
3	Select <b>Save Draft and Exit</b> to save a draft of the changes made to submit at a later time					
<ul> <li>Note:</li> <li>Refer to pages 17 and 18 for steps on retrieving a saved draft for submission</li> </ul>						
	Next Step					



#### Amending S45 Form by Approver - Consolidated Statement

dit S45 Form (F	Form IR37)		SAVE AS PDF/ PRINT	Step	Action/ Note
Edit Main Form	2. Consolida	ted Statement	Actorsowledgement		
onsolidated S	Statement			1	correct. Information in the fields with
<u>Underline</u> d denotes am	nended fields.				changes made will be underlined
Particulars of Pay	yer				
Name	Global Logistics Pte Ltd	Tax Ref No.	201801234A		
Particulars of No	n-Resident				
Non-Resident Name	Hector Wein	Non-Resident Tax Ref No.			
Address	Dresdner Str. 87 PO Box 95 1200 Wien	Country of Residence	Austria		
Email	Hector_wein@gmail.com				
Withholding Tax	Information				
A. Nature of Payment	01. INTEREST FROM LOA	N OR INDEBTEDNESS			
B. Details on Withholdi	ing Tax Computation				
Business Structure			CORPORATE COMPANY		
Date of Payment			15 Dec 2018		
Period of Payment			01 Jun 2018 to 01 Dec 2018		
Relief/ Incentive (if app	licable)		Not applicable		
Is withholding tax born	ie by payer		Yes		
Taxable Income			\$1,000.00		
Tax Rate			15%		
Tax Deducted			\$155.28		
The non-resident derive carried on or exercised permanent establishme	ed the income through a trade, b in Singapore and the income is e ent (PE) that the non-resident ha	usiness, profession or vocation ffectively connected with a s in Singapore.	Yes		
If you are unable to confirm	m the above details, please withhold	at the prevailing corporate or non-re-	sident individual income tax		

## Amending S45 Form by Approver - Consolidated Statement

Declaration	Step	Action/ Note
My organisation confirm that the information given is true, correct and undertake to put in place controls to prevent	2	Enter your designation, contact number and email when submitting the amendment
Name of Declarate Annual ENDING FOR TOOLOGGED	3	Select <b>Amend Entries</b> to go back to the Main Form to make changes (if any)
Designation *	4	Select <b>Submit</b> to submit the amendment to IRAS
Contact No. *	5	Select <b>OK</b> to proceed with the amendment submission
Email		
		Click OK to proceed with form submission.
Next Step		CANCEL
Go back to S45 Main Tax Form for making further changes.		

#### Amending S45 Form by Approver -Acknowledgment Page

	Step	Action/ Note	
ALHO BITYNUT ALHODITY OF SINGAPOLE S45 PAYER Tax Ref No. C Email Us (my Tax Mail) C Email Us (my Tax Mail) Account C C Count C C C C C C C C C C C C C C C C C C C		<ul> <li>Note:</li> <li>Refer to the instructions under for information or follow up a formation or follow up a fo</li></ul>	er <b>Next Steps</b> action (if any)
Coverview GST ▼ Employers ▼ S45 ▼ More ▼		• A copy of this Acknowledger be available for view and dov Notices/Letters in myTax Port	vnload via S45 al
Amend S45 Form (Form IR37)	2. You are <u>not</u> on GIRO for withholding tax payment. Your Payment Slip No. is 15047624086074 Please pay via Internet Banking Fund Transfer to IRAS bank's account as follows:		
1. Main Form 2. Consolidated Statement 3. Acknowledgement	Account T     Account N     DBS Swift	ps: DBS Current Account lo.: 0010468669 Code: DBSSSGSG	
Acknowledgement	You must indi Payment/Rem account.	ate the above 14-digit payment slip number under Beneficiary Reference f ittance Information/Payment Details to avoid delay in processing and post	ield/Purpose of ing of payment in your tax
Successful Submission	Please make 1 <b>Do not includ</b> For other pays	bank fund transfer for each payment slip number. <b>e other payment amount in this transfer.</b> nent modes, please refer to <mark>How to Pay Tax</mark> on IRAS website.	
We will review your amendment request within 15 working days. You may check the status of your request via IRAS website > myTax Portal > S45 > View/Amend S45 Form, using the	3. You are not re are to be retai	quired to submit the supporting documents unless requested by IRAS. All o ned by you for 5 years.	riginal documents and records
Acknowledgement number below.	Summary of The table belows	Withholding Tax Amendment hows the changes to the Withholding Tax amount due to the amendment.	Any outstanding balance
Name         S45 PAYER 201788307E         Tax Ref No.         201788307E           Acknowledgement No.         416049         Date/Time         25 Nov 2021 09:27 AM	payable from the	original withholding tax are not reflected here.	
	A. Original With	holding Tax payable before amendment (S\$)	13,600.00
	C. Additional W	ithholding Tax payable (B-A) (S\$)	1,700.00
Next Steps	D. Estimated L	ite Payment Penalties on the Additional Tax (SS)	85.00
	E. Amount pays	able for this amendment (C+D) (S\$)	1,785.00
<ol> <li>Your filing is late and you are required to pay the overdue Withholding Tax in full. You may submit a Request for Reduced Penalties under Voluntary Disclosure Programme for S45 Witholding Tax for our review or via IRAS website &gt; IRAS Home</li> </ol>	Due date of Withholding Tax 15 Nov 2021		
> Quick Links > Forms > Withholding Tax.	available in IRAS v	vebsite > myTax Portal > S45 > View/Amend S45 Form once the request is p	rocessed.

# Amending S45 Form - REITs



Step	Action/ Note
1	Refer to page 2 to 8 for the guide to retrieve a record for amendment.
2	<ul> <li>Select No to view filing details and/or making amendment where there is no change in the nature of payment</li> <li>Select Yes to make amendment where there is a change of nature of payment</li> </ul>
3	You will need to locate the records relevant to your amendments. Please see the example at page 31 and 32.
	Note: Refer to page 12 to 24 if amending the S45 Form as a preparer and page 25 to 29 if amending the form as an approver.

# Amending S45 Form – REITs (Example)

An example showing the amendments required due to over-deduction of Withholding Tax (WHT) for 3 unit holders (unit holder A, B and C)

The table below shows the unit holders and amendments details.

Assumed that the 3 records in the table were previously compiled with other records that are subjected to Withholding Tax of 17% and filed in 1 submission.

Refer to page 32 for the guide to withdraw the WHT previously declared at 17% followed by declaring the WHT at the correct tax rate of 10%.

	Distribution Date (Date Of Payment)	Distribution period	Name of beneficiary holder(s)	Gross distribution	Withholding tax rate		Withholding tax amount		Tax to be
S/N				amount S\$	Original %	Amended %	Original S\$	Amended S\$	refunded S\$
1	30 Jun 2020	01 Jan 2020 to 31 Mar 2020	Unit holder A	1,000	17	10	170	100	70
2	30 Jun 2020	01 Jan 2020 to 31 Mar 2020	Unit holder B	1,000	17	10	170	100	70
3	30 Jun 2020	01 Jan 2020 to 31 Mar 2020	Unit holder C	1,000	17	0	170	0	170

# Amending S45 Form – REITs (Example)

#### Step 1 : To withdraw the WHT previously declared at 17% for the 3 unit holders

- Locate the relevant record(s) filed at 17%, for the date of payment and period of payment, using the original filing acknowledgement number
- Based on the example in page 31, assumed that a total gross taxable income of \$10,000 were previously declared, amend the gross taxable income by subtracting the gross distribution amount (\$3,000) eligible for the lower tax rate (0% or 10%)

#### Step 2 : To declare the WHT with the correct tax rate of 10% for unit holder A and unit holder B

- Locate the relevant record(s) filed at 10% based on the date of payment and period of payment
- Based on the example in page 31, assumed that a total gross taxable income of \$5,000 for records withheld at 10% were previously submitted, amend the gross taxable income by adding the gross distribution amount (\$2,000) that is subjected to tax at 10%.

Once both amendments have been approved and processed by IRAS, the net refundable amount will be refunded accordingly if payment was made on the original records.

	Distribution	Distribution	Gross amount origi	Tax to be refunded	
Step	Date (Date	period	Original	Amended	sŝ
	Of Payment)	•	<u>S</u> \$	<u>\$</u> \$	
1	30 Jun 2020	01 Jan 2020 to 31 Mar 2020	10000 - 3000	7000	310 (Credit of 200 will be used to offset the WHT payable arising from the amendment in Step 2)
2	30 Jun 2020	01 Jan 2020 to 31 Mar 2020	5000 + 200	0 7000	_

#### Amend S45 Status Definitions

Status	Definition
Amendment Submitted	Amendment submission has been received by IRAS, and is pending processing
Amendment In Progress	Amendment submission is being processed
Processed	Amendment submission has been processed and the amended record has been updated in myTax Portal
Error	Amendment submission was not processed as it contains invalid data
Disapproved	Amendment disapproved. Access "Notices/Letters" in myTax Portal to retrieve notification for more information
Under Review	Amendment pending IRAS review
Amendment Cancelled	Amendment cancelled by IRAS for manual processing

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

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