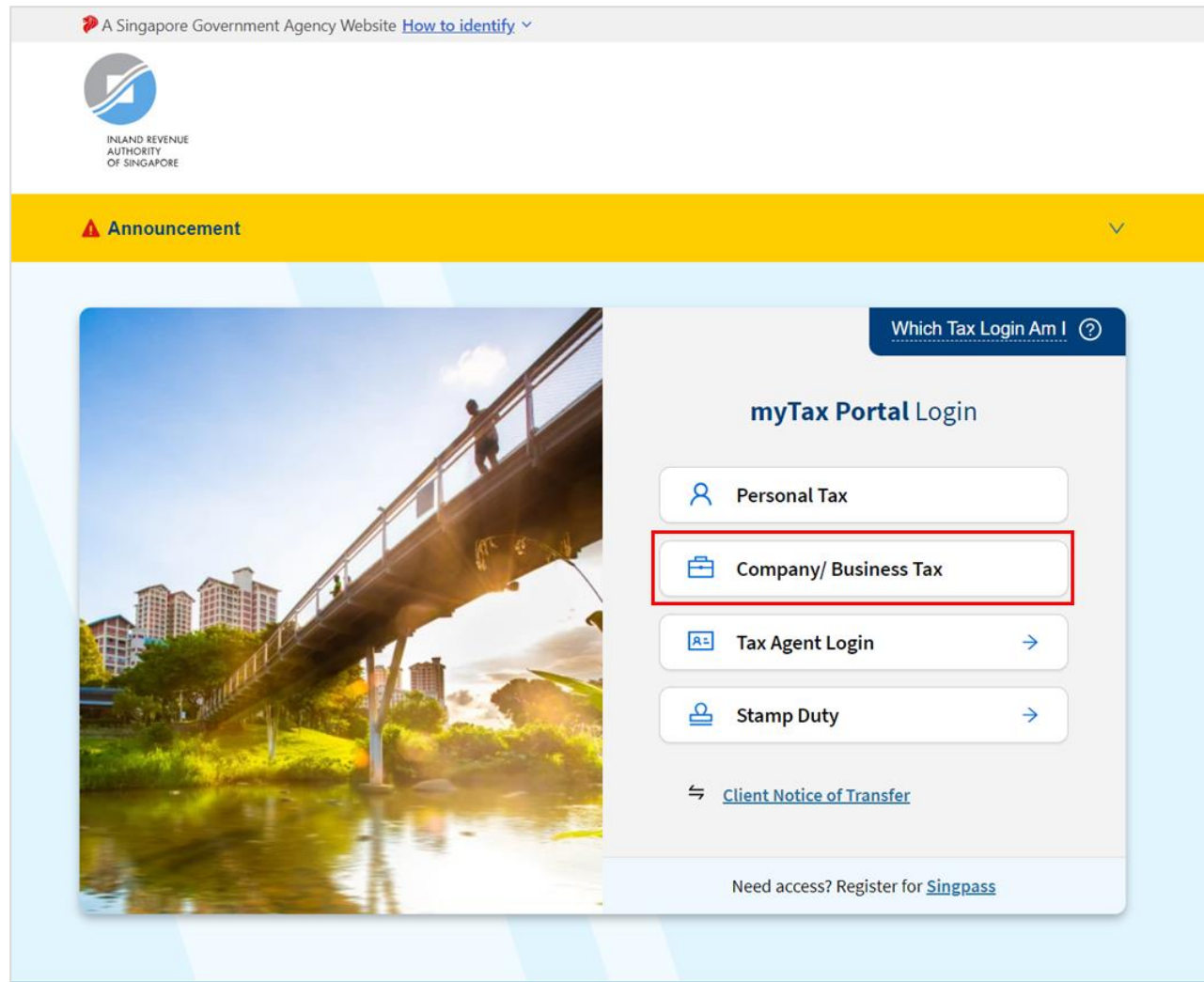




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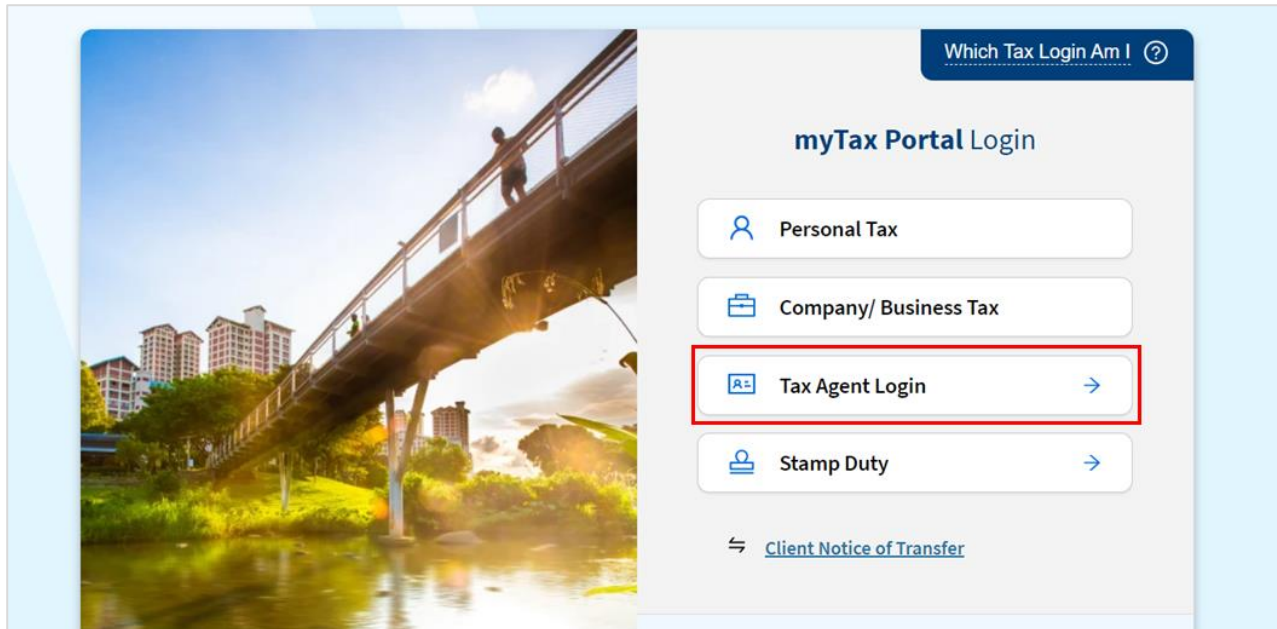
User Guide

Appeal for Penalty Waiver (Goods and Services Tax)



Step No.	Action
1.	At <i>myTax</i> Portal login page, select the relevant type of Login. “ Company/ Business Tax ” if you are logging in on behalf of your company or business. For steps on logging in to myTax Portal, you can refer to Guide on How to Log In to myTax Portal . <u>Note</u> Please ensure that you have been duly authorised by the company or business with Corppass > GST (Filing and Applications) and/ or GST (Payment) before making the appeal.

Step No.	Action
----------	--------

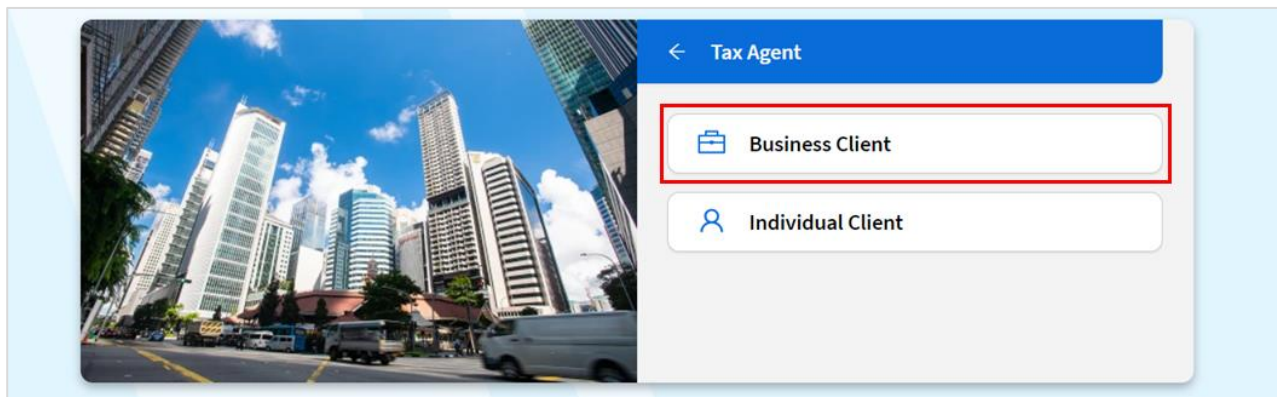


“Tax Agent Login → Business Client” if you are logging in on behalf of your client.

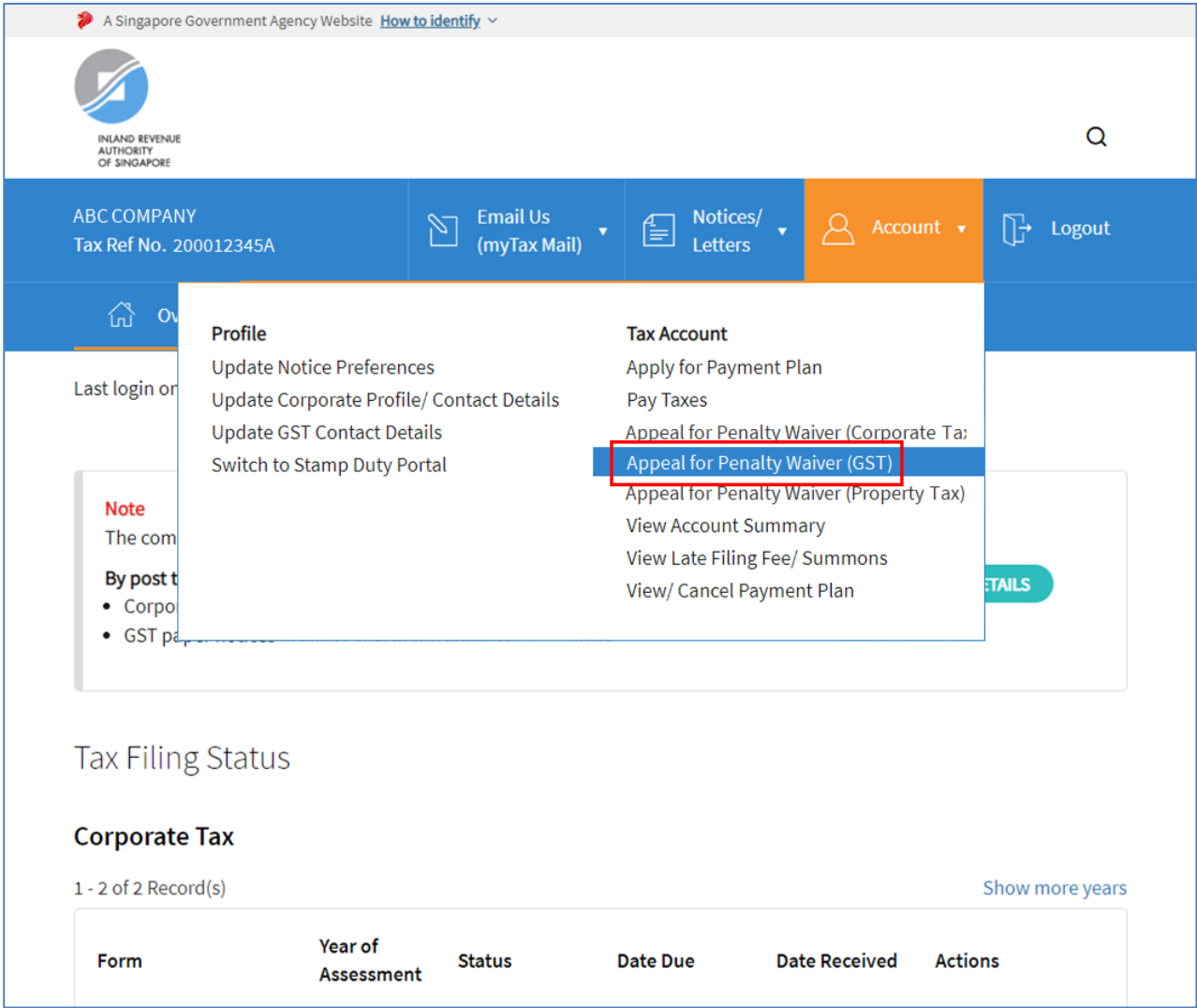
For steps on logging in to myTax Portal, you can refer to [Guide on How to Log In to myTax Portal](#).

Note

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

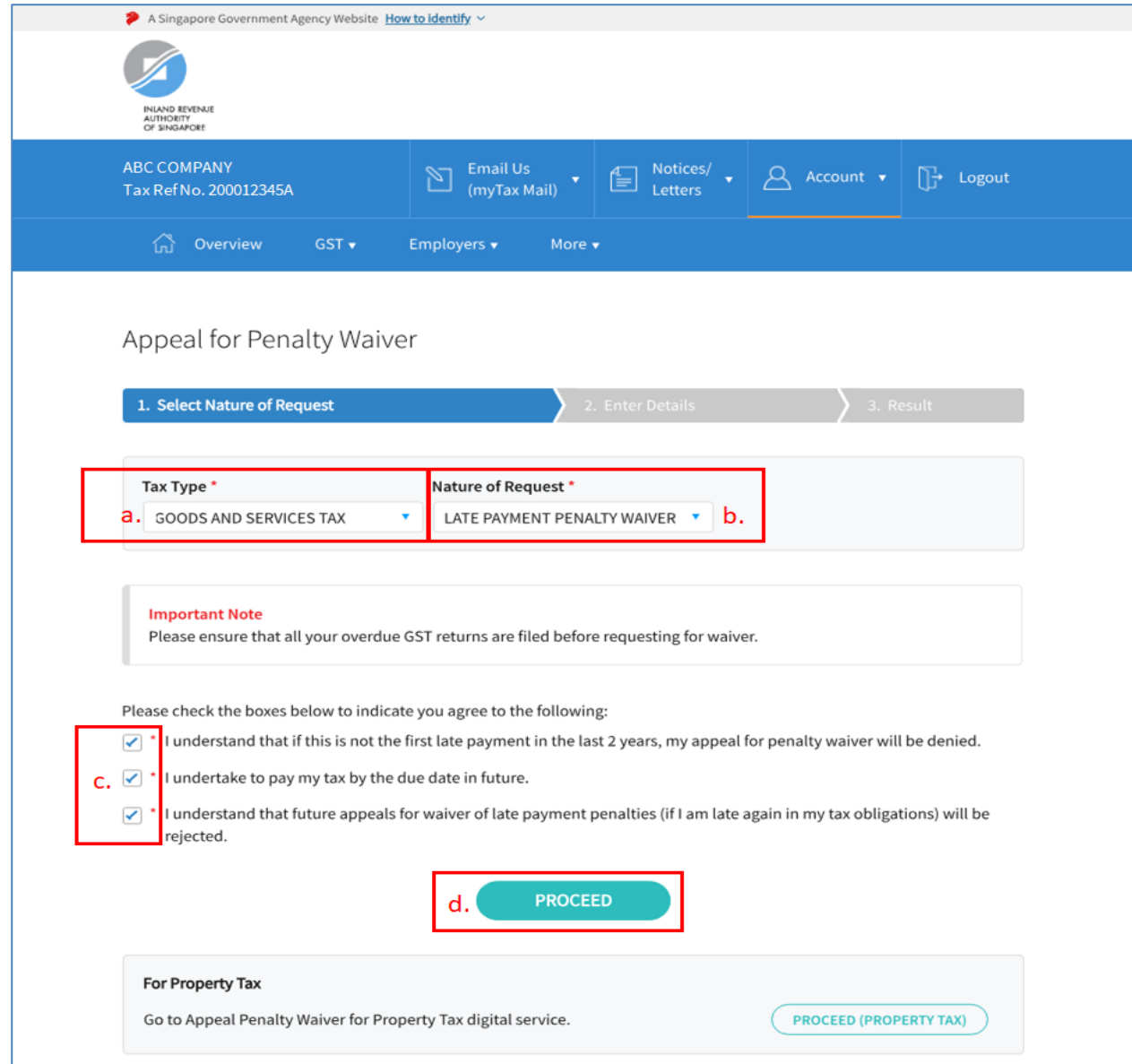


After logging in with Singpass



- | Step No. | Action |
|----------|---|
| 1. | <p>At “Overview” page, click on “Account” dropdown list and select “Appeal for Penalty Waiver (GST)”.</p> <p>Click on the link below for the step-by-step guide to:</p> <ul style="list-style-type: none">• Appeal for Waiver of Late Payment Penalty• Appeal for Waiver of Late Submission Penalty |

APPEAL FOR WAIVER OF LATE PAYMENT PENALTY



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ABC COMPANY
Tax RefNo. 200012345A

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Appeal for Penalty Waiver

1. Select Nature of Request 2. Enter Details 3. Result

Tax Type * **Nature of Request ***

a. GOODS AND SERVICES TAX LATE PAYMENT PENALTY WAIVER b.

Important Note
Please ensure that all your overdue GST returns are filed before requesting for waiver.

Please check the boxes below to indicate you agree to the following:

c. ☒ I understand that if this is not the first late payment in the last 2 years, my appeal for penalty waiver will be denied.
☒ I undertake to pay my tax by the due date in future.
☒ I understand that future appeals for waiver of late payment penalties (if I am late again in my tax obligations) will be rejected.

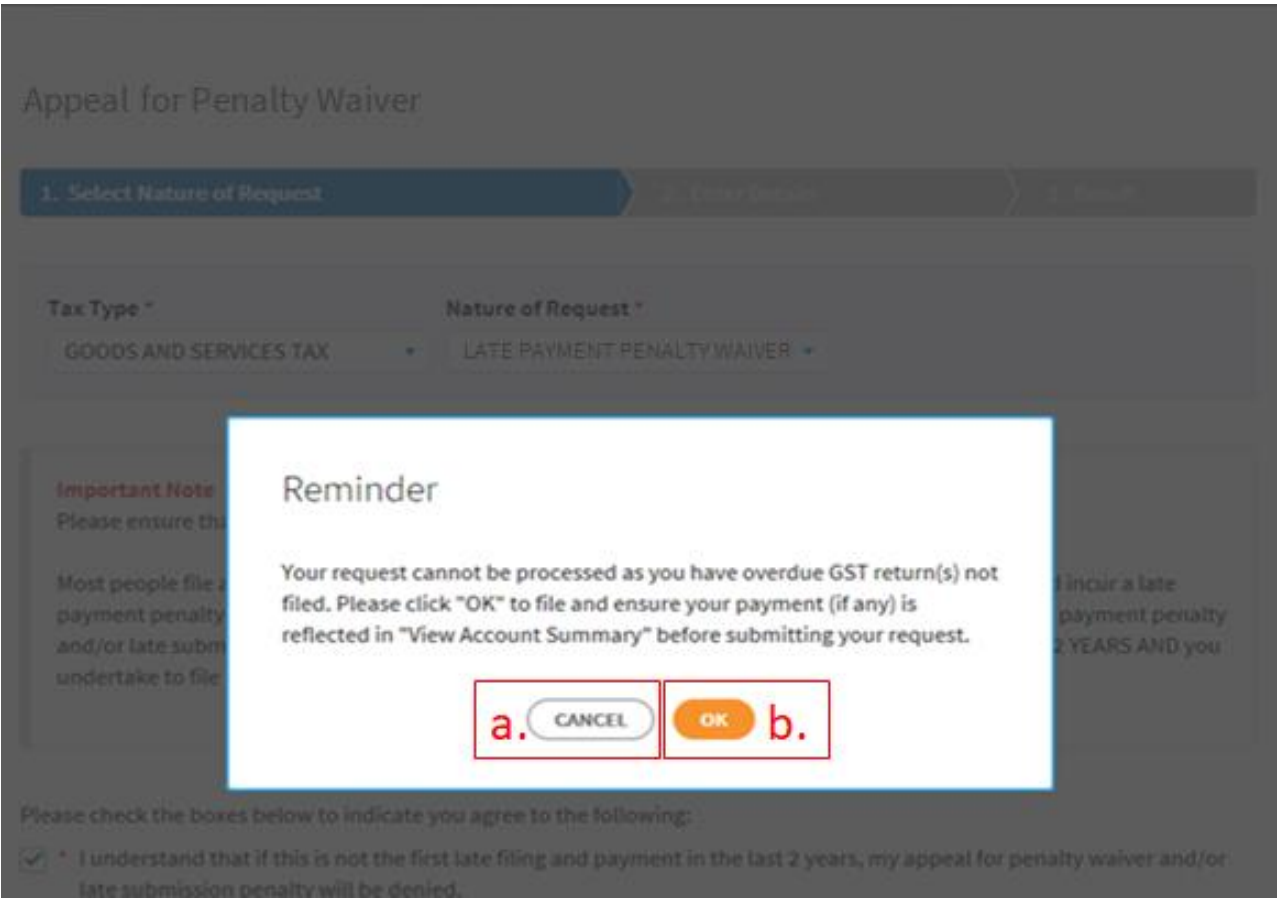
d. **PROCEED**

For Property Tax
Go to Appeal Penalty Waiver for Property Tax digital service. **PROCEED (PROPERTY TAX)**

- | Step No. | Action |
|----------|--|
| 1. | At "Select Nature of Request" page, |
| a. | Select "GOODS AND SERVICES TAX" from the "Tax Type" dropdown list. |
| b. | Select "LATE PAYMENT PENALTY WAIVER" from the "Nature of Request" dropdown list. |
| c. | Read all the 3 conditions and click on the checkboxes if you agree to the conditions. |
| d. | Click on "PROCEED" button. |

Note

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



Step No.	Action
	A message box will be displayed if there is any overdue GST F5 return(s) not filed. Please note that the appeal will not be processed unless you have filed the return(s).
2.	Click on
a.	"CANCEL" button to return to "Select Nature of Request" page.
b.	"OK" button to proceed to "File GST Return" page to file all overdue GST return(s) .
	Please ensure that the overdue tax is paid (if any) and the transaction(s) is reflected in "View Account Summary" page before submitting the appeal.

Step No. Action

3. At **"File GST Return"** page, please file all overdue GST return(s).


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File GST Return

GST Reg No.

Registration Status ACTIVE

Before you begin to file your return, please take a few minutes to read the following information.

- ① Singpass 2FA is required for GST e-filing from July 2016
- ① Compare the Total Supplies declared in your GST returns with the Total Revenue reported in your Financial Statement for the same year
- ① Perform ASK annual review for waiver or reduced penalties

IMPORTANT

File your GST returns on time to avoid penalties!

The penalty amount for late filing is \$200 per month. From 1 Apr 2018, the penalty will be payable **immediately** once your GST return is filed after the due date.

Refer to IRAS website for more information on the consequences of [Late Filing or Non-Filing of Tax Returns](#).

1 - 1 of 1 Record(s)

Form	Accounting Period	Status	Due Date	Actions
GST F5	01 Oct 2015 - 31 Dec 2015	NEW	31 Jan 2016	E-FILE

You can file the return now.

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Appeal for Penalty Waiver

1. Select Nature of Request

2. Enter Details

3. Result

Request Details

Tax Type

GOODS AND SERVICES TAX

Nature of Request

LATE PAYMENT PENALTY
WAIVER

Accounting Period
Ending *

Dec 2023 a.

Name of Requestor

TEST_PA CHAPMAN

Designation *

DIRECTOR b.

Contact Information

Contact No. *

+65 91234567 c.

☐ I like to be contacted via a foreign number

Email Address *

CHAPMAN@ABC.COM d.

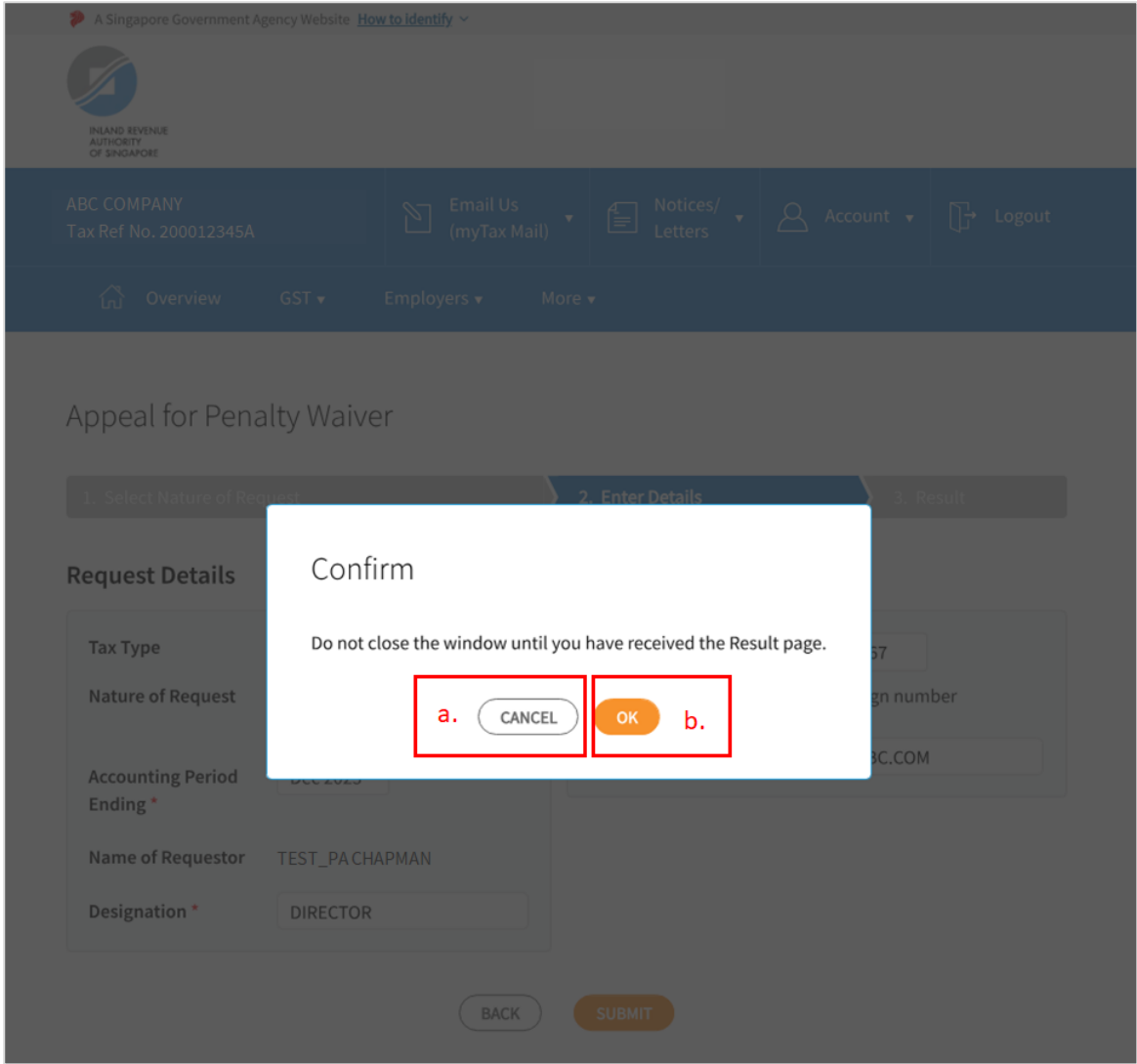
BACK

SUBMIT e.

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

Note
Appeal for waiver of Late Payment penalty is available for accounting period with late payment penalty imposed recently.

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Step No.	Action
5.	At the message box, please click on
a.	"CANCEL" button to make amendments to the details entered at "Enter Details" page.
b.	"OK" button once you have confirmed the details entered are correct.

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Appeal for Penalty Waiver

[SAVE AS PDF/ PRINT](#)

1. Select Nature of Request
2. Enter Details
3. Select Reason(s)
4. Result

You are appealing for late payment penalty waiver

Please provide the reason(s) for your appeal.

☒ Dormant Company
☒ No access to documents due to investigation
☐ Shortage/ Change of accounting staff

a. ☐ Company personnel/ Tax Agent having medical condition
☒ Others, please specify:

other reasons

500 characters

b. ☒ I confirm that the reason(s) provided above is true and agree to file future tax return by the filing due date.

BACK
SUBMIT C.

- | Step No. | Action |
|----------|--|
| 6. | You may be re-directed to "Select Reason(s)" page to provide reasons for your appeal. |
| a. | Click on the checkbox for the reason(s) of your appeal.

If you have other reasons not specified in the list, please click on the checkbox " Others, please specify: " and input your reasons in the textbox. |
| b. | Click on the checkbox to confirm the reason(s) you have provided is true and you are agreeable to the condition. |
| c. | Click on " SUBMIT " button. |

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Appeal for Penalty Waiver

a.  **SAVE AS PDF/ PRINT**

1. Select Nature of Request

2. Enter Details

3. Result

Result

You are not eligible for the waiver appeal as your past payment records are not paid on time.
Please check your account balance via "View Account Summary" and pay your tax (if you have not made the payment) immediately.

Name	ABC COMPANY	Tax Ref No.	200012345A
Acknowledgement No.	251211	Date/ Time	13 Feb 2025 04:25 PM

Tax Type	GOODS AND SERVICES TAX	Nature of Request	LATE PAYMENT PENALTY WAIVER
Accounting Period Ending	DEC 2023	Contact No.	91234567
Name of Requestor	TEST_PA CHAPMAN	Designation	DIRECTOR
Email Address	CHAPMAN@ABC.COM		

You have provided the following reason(s) to appeal for waiver of late payment penalty.

- Dormant Company
- No access to documents due to investigation
- Others- other reasons

☒ I confirm that the reason(s) provided above is true and agree to file future tax return by the filing due date.

NEW REQUEST b.

Step No. Action

7. The outcome of your appeal will be displayed on the **"Result"** page.

a. You may proceed to click on **"SAVE AS PDF/ PRINT"** button to print the page.

b. **"NEW REQUEST"** button to make another appeal.

A copy of the Result Page will be stored in **"Notices/ Letters > GST"**.

APPEAL FOR WAIVER OF LATE SUBMISSION PENALTY

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Appeal for Penalty Waiver

1. Select Nature of Request 2. Enter Details 3. Result

Tax Type * **Nature of Request ***

GOODS AND SERVICES TAX **a.** ▾ LATE SUBMISSION PENALTY WAIVE ▾ **b.**

Note
Please ensure that all your overdue GST returns are filed before requesting for waiver.

c. **PROCEED**

For Property Tax
Go to Appeal Penalty Waiver for Property Tax digital service. **PROCEED (PROPERTY TAX)**

- | Step No. | Action |
|----------|---|
| 1. | At "Select Nature of Request" page, |
| a. | Select "GOODS AND SERVICES TAX" from the "Tax Type" dropdown list. |
| b. | Select "LATE SUBMISSION PENALTY WAIVER" from the "Nature of Request" dropdown list. |
| c. | Click on "PROCEED" button. |

Note

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

The screenshot displays the 'Appeal for Penalty Waiver' interface. At the top, there is a progress bar with three steps: '1. Select Nature of Request' (active), '2. Enter Details', and '3. Review'. Below the progress bar, the 'Tax Type' is set to 'GOODS AND SERVICES TAX' and the 'Nature of Request' is 'LATE SUBMISSION PENALTY WAIVER'. A modal window titled 'Reminder' is centered on the screen. The message in the modal states: 'Your request cannot be processed as you have overdue GST return(s) not filed. Please click "OK" to file and ensure your payment (if any) is reflected in "View Account Summary" before submitting your request.' At the bottom of the modal are two buttons: 'a. CANCEL' and 'b. OK'. Below the modal, there is a section titled 'Please check the boxes below to indicate you agree to the following:' with a checked checkbox and the text: '* I understand that if this is not the first late filing and payment in the last 2 years, my appeal for penalty waiver and/or late submission penalty will be denied.'

Step No.	Action
----------	--------

	A message box will be displayed if there is any overdue GST return(s) not filed. Please note that the appeal will not be processed unless you have filed the return(s).
--	---

- | | |
|----|---|
| 2. | Click on |
| a. | " CANCEL " button to return to " Select Nature of Request " page. |
| b. | " OK " button to proceed to " File GST Return " page to file all overdue GST return(s) . |

Please ensure that the tax payment (if any) is reflected in "View Account Summary" page before submitting the appeal.

Step No. Action

3. At **"File GST Return"** page, please file all overdue GST return(s).

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File GST Return

GST Reg No.

Registration Status ACTIVE

Before you begin to file your return, please take a few minutes to read the following information.

- ① Singpass 2FA is required for GST e-filing from July 2016
- ① Compare the Total Supplies declared in your GST returns with the Total Revenue reported in your Financial Statement for the same year
- ① Perform ASK annual review for waiver or reduced penalties

IMPORTANT

File your GST returns on time to avoid penalties!

The penalty amount for late filing is \$200 per month. From 1 Apr 2018, the penalty will be payable **immediately** once your GST return is filed after the due date.

Refer to IRAS website for more information on the consequences of [Late Filing or Non-Filing of Tax Returns](#).

1 - 1 of 1 Record(s)

Form	Accounting Period	Status	Due Date	Actions
GST F5	01 Oct 2015 - 31 Dec 2015	NEW	31 Jan 2016	E-FILE

You can file the return now.

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1. Select Nature of Request

2. Enter Details

3. Result

Request Details

Tax Type
GOODS AND SERVICES TAX

Nature of Request
LATE SUBMISSION PENALTY
WAIVER

Accounting Period
Ending *
Jul 2024 a.

Name of Requestor
TEST_PACHAPMAN

Designation *
DIRECTOR b.

Contact Information

Contact No. *
+65 91234567 c.
☐ I like to be contacted via a foreign number

Email Address *
CHAPMAN@ABC.COM d.

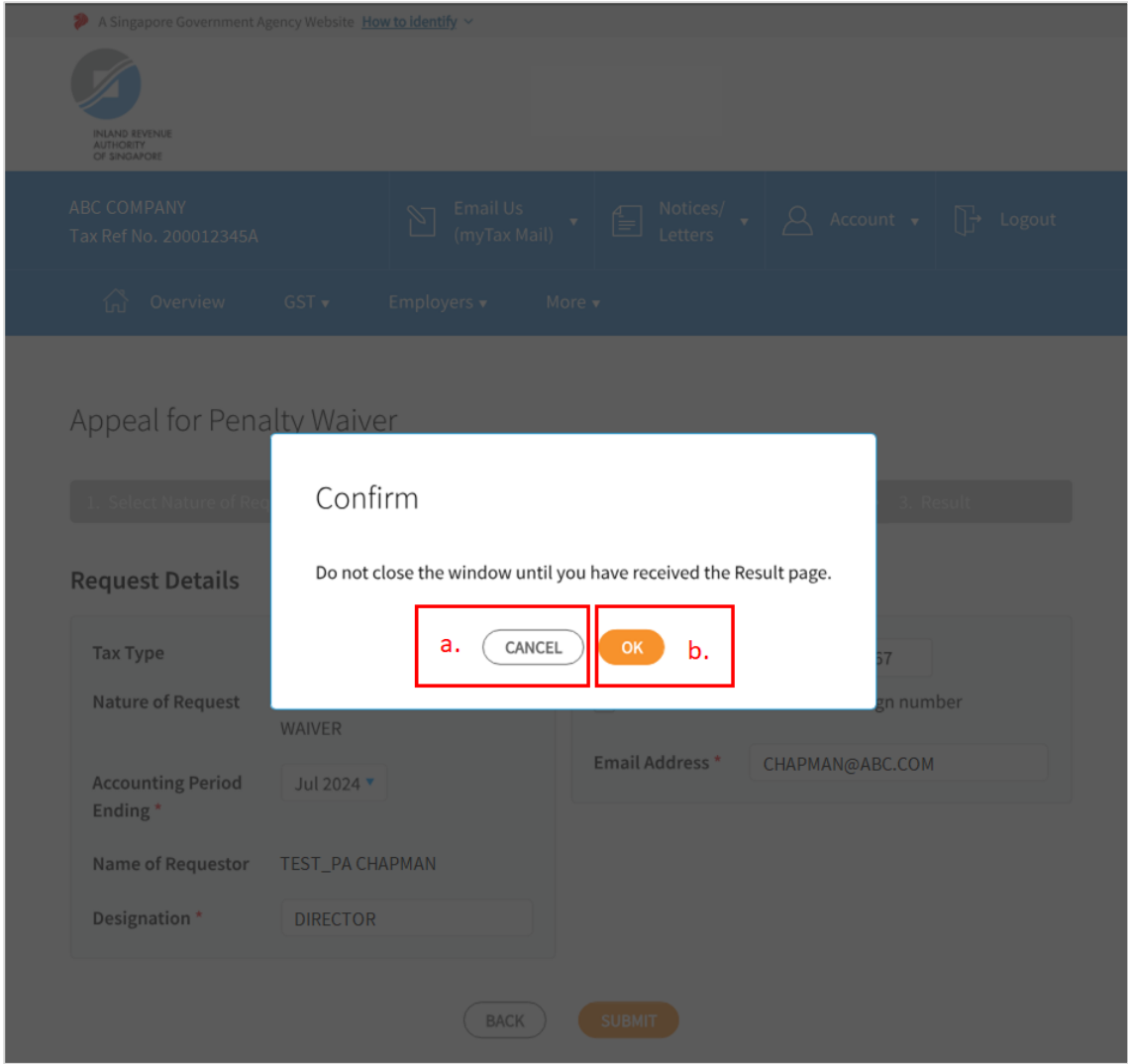
BACK

SUBMIT e.

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

Note
Appeal for waiver of Late Submission penalty is available for accounting period(s) up to 12 months before date of appeal

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Step No.	Action
5.	At the message box, please click on
a.	"CANCEL" button to make amendments to the details entered at "Enter Details" page.
b.	"OK" button once you have confirmed the details entered are correct.

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Appeal for Penalty Waiver

SAVE AS PDF/ PRINT

1. Select Nature of Request

2. Enter Details

3. Select Reason(s)

4. Result

You are appealing for late payment penalty waiver

Please provide the reason(s) for your appeal.

☒ Dormant Company

☒ No access to documents due to investigation

☐ Shortage/ Change of accounting staff

a. ☐ Company personnel/ Tax Agent having medical condition

☒ Others, please specify:

other reasons

500 characters

b. ☒ I confirm that the reason(s) provided above is true and agree to file future tax return by the filing due date.

BACK

SUBMIT c.

Step No.	Action
6.	You may be re-directed to "Select Reason(s)" page to provide reasons for your appeal.
a.	Click on the checkbox for the reason(s) of your appeal. If you have other reasons not specified in the list, please click on the checkbox "Others, please specify:" and input your reasons in the textbox.
b.	Click on the checkbox to confirm the reason(s) you have provided is true and you are agreeable to the condition.
c.	Click on "SUBMIT" button.

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Appeal for Penalty Waiver

a.  SAVE AS PDF/ PRINT

1. Select Nature of Request

2. Enter Details

3. Select Reason(s)

4. Result

Result

1) You agreed to pay your tax on time in future; and
2) You understood that future appeals for waiver of late payment penalties and/or late submission penalties (if you are late again in your tax obligations) will be rejected.

The late submission penalty imposed for GST Accounting Period(s) ending Jul 2024 has been waived. You may check your account balance via "View Account Summary" within 3 working days.
Please ensure that future GST returns are filed by the filing due date as subsequent appeals for penalty waiver will not be considered.

Name	ABC COMPANY	Tax Ref No.	200012345A
Acknowledgement No.	417928	Date/ Time	12 Dec 2024 04:13 PM

Tax Type	GOODS AND SERVICES TAX	Nature of Request	LATE SUBMISSION PENALTY WAIVER
Accounting Period Ending	JUL 2024	Contact No.	91234567
Name of Requestor	TEST_PA CHAPMAN	Designation	DIRECTOR
Email Address	CHAPMAN@ABC.COM		

You have provided the following reason(s) to appeal for waiver of late submission penalty.

- Dormant Company
- No access to documents due to investigation
- Shortage/ Change of accounting staff
- Company personnel/ Tax Agent having medical condition
- Others- testing select all appeal reason including free form text

☒ I confirm that the reason(s) provided above is true and agree to file future tax return by the filing due date.

NEW REQUEST

b.

- | Step No. | Action |
|----------|---|
| 7. | The outcome of your appeal will be displayed on the "Result" page. |
| a. | You may proceed to click on "SAVE AS PDF/ PRINT" button to print the page. |
| b. | "NEW REQUEST" button to make another appeal. |
| | A copy of the Result Page will be stored in "Notices/ Letters > GST" . |

Published by
Inland Revenue Authority of Singapore

Published on 18 Mar 2025

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