



INLAND REVENUE  
AUTHORITY  
OF SINGAPORE

# GST e-Filing User Guide

## Contents

<b>1. Overview</b> .....	1
<b>2. EASY</b> .....	2
2.1 Introduction to EASY .....	2
2.2 Flowchart for first time e-Filers .....	2
2.3 What you will need .....	3
2.4 Hardware / Software Requirements .....	3
2.5 Steps to authorise staff/third party .....	4
2.6 Steps to authorise my staff to act for my clients .....	10
2.7 Delete record in EASY .....	14
<b>3. e-Filing of GST F5 for Your Business</b> .....	16
3.1 Steps to retrieve GST F5 .....	16
3.2 Completing GST F5 .....	20
3.3 Printing acknowledgement page for GST F5 .....	21
<b>4. e-Filing of GST F5 on behalf of Your Client</b> .....	22
4.1 Steps to retrieve GST F5 .....	22
4.2 Completing GST F5 .....	27
4.3 Printing acknowledgement page for GST F5 .....	28
<b>5. Request for GST F7</b> .....	29
5.1 Steps to request for GST F7 .....	29
5.2 Completing GST F7 .....	32
5.3 Printing acknowledgement page for GST F7 .....	33
<b>6. Frequently Ask Questions (FAQ)</b> .....	34

## 1. Overview

This user guide aims to provide a step-by-step guide to assist taxpayers in authorising their staff or third party (e.g. tax agent) through e-Services Authorisation System (“EASY”) and e-Filing their GST returns via **myTax Portal**. It will also include steps to request for GST F7 -“Disclosure of Errors on GST Return”.

## 2. EASY

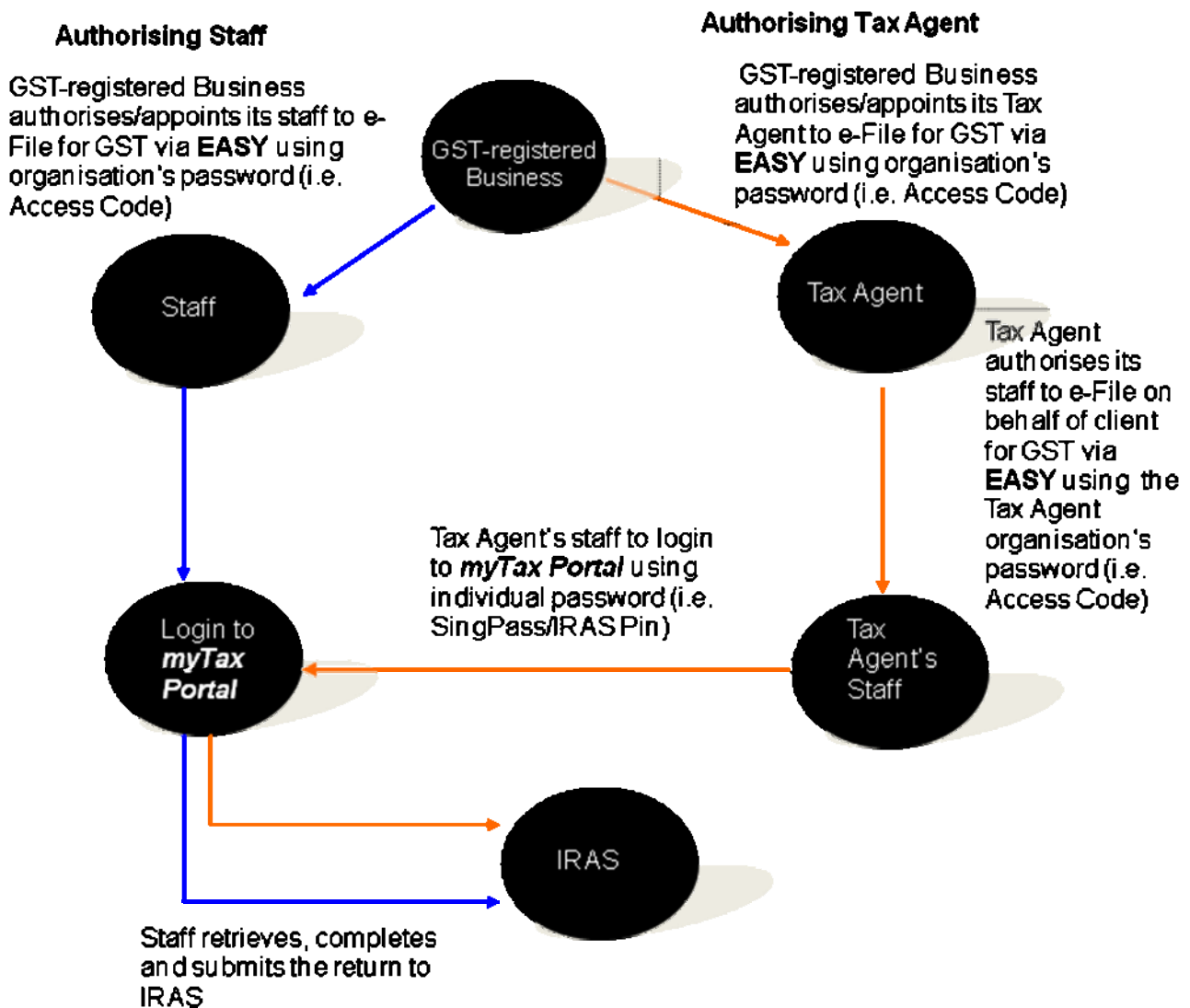
### 2.1 Introduction to EASY

e-Services Authorisation System (“EASY”) is an online system that allows organisations to authorise staff or third parties (e.g. Tax Agent) to access: -

- I. **IRAS’ e-Services** (such as IR21, Corp ECI, GST etc)
- II. **Other government agencies’ e-Services** (JTC, ICA, AGD, SCFD, LTA etc)

You must authorise at least 1 Approver for GST matters in order to e-File your GST returns.

### 2.2 Flowchart for first time e-Filers



## 2.3 What you will need

- I. Your organization's tax reference number (e.g. UEN no. 200312345A)
- II. Your organization's e-Services Access Code (issued by IRAS to the business).  
If you do not have an Access Code, please retrieve the application form for the e-Services Access Code, by visiting <https://mytax.iras.gov.sg/EASY>.
- III. Your personal tax reference number (e.g. S1234567A)
- IV. Your personal SingPass or IRAS Pin

## 2.4 Hardware / Software Requirements

- I. **Minimum Hardware Requirements:** Pentium III PC and above with 256 MB RAM (Macintosh system is not supported) 56kbps modem with connection to a local ISP.
- II. **Minimum Software Requirements:** Operating system Windows 2000 or higher Internet Explorer 5.5 or higher / Netscape Navigator 6.2 or higher. Mozilla Firefox browser is not compatible.

Note: Your browser must be able to execute Java and Java scripts. For more details on executing Java and Java scripts, please visit

<http://www.iras.gov.sg/irasHome/page.aspx?id=4226#A9>

It is recommended that you clear your browser's cache, and close all other applications that are running in your PC to free up memory space.

For instructions on how to clear 'cache' (temporary internet files), please visit

<http://www.iras.gov.sg/irasHome/page.aspx?id=4226#A11>

## 2.5 Steps to authorise staff/third party

If you have done the authorisation before, please proceed to Section 3, on steps to retrieve GST F5. Otherwise, please follow the steps below.

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Your gateway to a wide range of government e-Services

INLAND REVENUE AUTHORITY OF SINGAPORE

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Home | About IRAS | News & Events | Careers | Ask IRAS | Useful Links | Technical FAQ

**EASY** stands for e-Services Authorisation System, an online system that allows organisations to authorise their employees or a third party to access e-Services on their behalf.

Please ensure that you have your

- Organisation's tax reference number
- Organisation's [e-Services Access Code](#)
- Personal tax reference number
- SingPass or IRAS PIN

[Find out how to use EASY](#)

To begin authorisation for the organisation, login using your personal SingPass or IRAS PIN

SingPass IRAS PIN

> Request [SingPass](#) or [IRAS PIN](#)

**myTax Portal** and **EASY** will not be available on Mon to Sat, from 2am to 6am (SGT) and on Sun, from 2am to 6.30am (SGT), due to daily maintenance. We apologise for any inconvenience caused.

This site is optimised for 800 X 600 screen resolution and is compatible with Internet Explorer only.  
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IRAS 03/04/2009-3KP

**Logging in to EASY** at <https://mytax.iras.gov.sg/EASY>

### Step 1:

Select either **<SingPass>** or **<IRAS PIN>**

### **NOTE:**

**SingPass** is your common password which allows you to transact with the Government online.

**IRAS PIN** is a personal identification number and password issued to individual taxpayers to access IRAS e-Services at **myTax Portal** and e-Services Authorisation System (EASY).

Singapore Personal Access  
**SingPass**  
Singapore Personal Access

Secure

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This is a new SingPass Screen

**Welcome**  
to SingPass Authentication Service

SingPass ID  (Enter your **Identification Number**)  
e.g. S1234567G, G1234567G

SingPass  (8-24 characters, CASE-SENSITIVE)

Tick here to change your SingPass

(Click here for tips on [Online Security](#))

[Do not have a SingPass? Apply here.](#)

[Forgot your Password? Reset here.](#)

If you encounter any problems with this page, please contact CrimsonLogic SingPass Helpdesk at 68877377 or via [email](#). You may also give us your comments by using this [feedback](#) form.

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### Step 2.1 (For SingPass Login):

<SingPass ID>  
- Enter your NRIC no. (e.g. S1234567A)

<SingPass>  
- Enter your SingPass password. Click on <Submit>.

**e-Citizen Homepage**

**Request For**

- Access Code
- SingPass
- IRAS PIN

**Email Us For**

- Help or Feedback

**Contact Us**

**EASY - Log in**

Log in to :

My Organisation Reference No. :

e-Services Access Code :

With the implementation of Unique Entity Number (UEN), ROC/ROB has been removed from list. Please see table below.

Please enter the correct Organisation Tax Reference Number as follows:

Local Companies with UEN (yyyynnnnX format)	Select "UEN-LOCAL CO" and enter the number (e.g. [previously known as "ROC"])
Foreign Companies with UEN (TyyPQnnnX format)	Select "UEN-OTHERS" and enter the number (e.g. T [previously known as "ROC"])
Local Businesses (exclude sole-proprietorships for GST) /Partnerships with UEN (nnnnnnnX format)	Select "UEN-BUSINESS" and enter the number (e.g. [previously known as "ROB"])
Limited Liability Partnerships with UEN (TyyPQnnnX format)	Select "UEN-OTHERS" and enter the number (e.g. T
Clubs, Associations, Societies, Government Agencies & Others with UEN (TyyPQnnnX format)	Select "UEN-OTHERS" and enter the number (e.g. T
Others without UEN	Select "ASGD" and enter the number (e.g. A25001; Select "ITR" and enter the number (e.g. 200112345
Organisations under GST group registration	Select "GSTN" and enter the number (e.g. M912345
Organisations under GST divisional registration	Please login using respective individual member's T - Apply for Declaration of Agents
Sole Proprietorships own by individual person for GST	Select "GSTN" and enter the number (eg M9123456

**Step 2.1 (Continue):**

<My Organisation Reference No.>  
- Select organisation reference type from the dropdown list.  
- Enter your organisation tax reference number.

<e-Services Access Code>  
- Enter the e-Services Access Code issued by IRAS. Click on <Log in>.

**IMPORTANT:**

Please ensure that you have entered the correct Organisation reference type, Reference Number and e-Services Access Code as specified on your e-Services Access Code mailer. Please note that e-Services Access Code password is **case-sensitive**.

**e-Citizen Homepage**

**Request For**

- Access Code
- SingPass
- IRAS PIN

**Email Us For**

- Help or Feedback

**Contact Us**

**EASY - Log in**

Log in to :

My Tax Reference No. :

My IRAS PIN :

My Organisation Reference No. :

e-Services Access Code :

With the implementation of Unique Entity Number (UEN), ROC/ROB has been removed from list. Please see table below.

Please enter the correct Organisation Tax Reference Number as follows:

Local Companies with UEN (yyyynnnnX format)	Select "UEN-LOCAL CO" and enter the number (e.g. 20031234; [previously known as "ROC"])
Foreign Companies with UEN (TyyPQnnnX format)	Select "UEN-OTHERS" and enter the number (e.g. T08FC1234A [previously known as "ROC"])
Local Businesses (exclude sole-proprietorships for GST) /Partnerships with UEN (nnnnnnnX format)	Select "UEN-BUSINESS" and enter the number (e.g. 52912345; [previously known as "ROB"])
Limited Liability Partnerships with UEN (TyyPQnnnX format)	Select "UEN-OTHERS" and enter the number (e.g. T08LL1234A;
Clubs, Associations, Societies, Government Agencies & Others with UEN (TyyPQnnnX format)	Select "UEN-OTHERS" and enter the number (e.g. T08SS1234A
Others without UEN	Select "ASGD" and enter the number (e.g. A2500123) or Select "ITR" and enter the number (e.g. 2001123456X)
Organisations under GST group registration	Select "GSTN" and enter the number (e.g. M91234567X or MR2; Please login using respective individual member's Tax Referen - Apply for Declaration of Agents
Organisations under GST divisional registration	Select "GSTN" and enter the number (e.g. M91234567X or MB2; Please login using the Parent entity's Tax Reference Number fc - Apply for Major Exporter Scheme
Sole Proprietorships own by individual person for GST	Select "GSTN" and enter the number (eg M91234567X or MX22

**Step 2.2 (For IRAS PIN Login):**

<My Tax Reference No.>  
- Select your personal tax reference type from the dropdown list.  
- Enter your personal tax reference number.

<My IRAS PIN>  
-Enter your IRAS PIN

<My Organisation Reference No.>  
- Select organisation reference type from the dropdown list.  
- Enter your organisation tax reference number.

<e-Services Access Code>  
- Enter the e-Services Access Code issued by IRAS. Click on <Log in>.

At myTax Portal...

you surf, we serve



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### EASY - Change Access Code

My Organisation Reference No. :

Current Access Code :

New Access Code :

Confirm New Access Code :

#### **Step 3:**

- Enter <Access Code> issued by IRAS. Change to a new Access Code of your choice. Click on <Save>.

#### **NOTE:**

You will be prompted to change your Access Code if you are using your Access Code for the 1st time.

If you have changed your Access Code before, please proceed to step 5.

#### **IMPORTANT:**

New Access Code is case-sensitive and should be made up of exactly 8-alphanumeric characters (example: 12remPin or Abcd1234).

At myTax Portal...

you surf, we serve



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### EASY - Change Access Code

For security reasons, you must change the Access Code immediately to a unique Access Code password for the organisation. This unique Access Code password should be of 8 alpha-numeric characters (e.g. 88AbcPin or abcd1234). Once changed, you can use this new Access code for all future access to EASY.

*Access Code has been successfully changed.*

#### **Step 4:**

Click on <OK>.

#### **IMPORTANT:**

Do not close the Internet browser before clicking on <OK>.





- Logout**
- e-Citizen Homepage**
- Change Access Code**
- Change IRAS PIN**
- Request For**
  - Access Code
  - SingPass
  - IRAS PIN
- Email Us For**
  - Help or Feedback
- Contact Us**

## EASY - Main Menu

To Authorise:

[Staff](#)

[Third Party](#)

[View/ Edit/ Delete Records of Authorised Staff/ Third Party](#)

[View Change History](#)

[Add / Edit / Delete SMS Alert Service](#)

### **Step 5.1 (To Authorise Staff):**

- To authorize staff, click on <Staff>.



- Logout**
- e-Citizen Homepage**
- Change Access Code**
- Change IRAS PIN**
- Request For**
  - Access Code
  - SingPass
  - IRAS PIN
- Email Us For**
  - Help or Feedback
- Contact Us**

## EASY - To Authorise Staff

Staff Tax Reference No. :

(e.g. S1234567Z, F1234567A)

Agency/ Ministry :

IRAS 14/05/2010-32R

### **Step 5.1 (Continue):**

<Staff Tax Reference No.>  
- Select your staff's tax reference type from the dropdown list.  
- Enter your staff's tax reference number.  
<Agency/Ministry>  
- Select "Inland Revenue Authority of Singapore (IRAS)."  
- Click on <Next>.

**IMPORTANT:**  
For Staff Tax Reference No., if **NRIC** is selected, enter a prefix "**S**" or "**T**". If **FIN** is selected, enter a prefix "**F**" or "**G**".

- [Logout](#)
- [e-Citizen Homepage](#)
- [Change Access Code](#)
- [Change IRAS PIN](#)
- [Request For](#)
  - [Access Code](#)
  - [SingPass](#)
  - [IRAS PIN](#)
- [Email Us For](#)
  - [Help or Feedback](#)
- [Contact Us](#)

## EASY - Main Menu

To Authorise:

[Staff](#)

[Third Party](#)

[View/ Edit/ Delete Records of Authorised Staff/ Third Party](#)

[View Change History](#)

[Add / Edit / Delete SMS Alert Service](#)

### **Step 5.2 (To Authorise third party):**

- To authorize staff, click on <Third Party>.

- [Logout](#)
- [e-Citizen Homepage](#)
- [Change Access Code](#)
- [Change IRAS PIN](#)
- [Request For](#)
  - [Access Code](#)
  - [SingPass](#)
  - [IRAS PIN](#)
- [Email Us For](#)
  - [Help or Feedback](#)
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## EASY - To Authorise Third Party

Third Party Tax Reference No.

:

Agency/ Ministry

:

IRAS 15/05/2010-32R

### **Step 5.2 (Continue):**

<Third Party Tax Reference No.>

- Select third party tax reference type from the dropdown list.

- Enter third party tax reference number.

<Agency/Ministry>

- Select "Inland Revenue Authority of Singapore" (IRAS). Click on <Next>.

## List of e-Services

Note: The Staff you have authorised to perform e-filing services on your behalf will also have access to other e-services on *myTax Portal*. Click on the information on the authorisation and to view the complete list of e-services.

### Corporate Tax Matters

Effective Date Of Authorisation From :  To :

e-Filing of Forms/Applications/Objections Role :

Effective Year of Assessment From:  To :

Payment/Refund/Giro/Account Summary

### GST Matters

Effective Date Of Authorisation From :  To :

e-Filing of Returns/Applications Role :

Payment/Refund/Giro/Account Summary

### Property Tax Matters

Effective Date Of Authorisation From :  To :

e-Filing of Forms/Claims/Objections\*

Payment/Refund/Giro/Account Summary\*

\*Note: Staff or Third Party that are authorised can access to all your properties

### e-Notice Of Transfer

Effective Date Of Authorisation From :  To :

e-Filing of Form Role :

### S45 Withholding Tax

Effective Date Of Authorisation From :  To :

e-Filing of Forms Role :

S45 GIRO Summary/Details

### Tax Clearance (IR21)

Effective Date Of Authorisation From :  To :

e-Filing of Forms Role :

### Step6:

<GST Matters>

- Click on <GST matters> checkbox

<Effective Date From>

- Click on the calendar icon and select today's date.

<Effective Date To>

- This is optional. You may leave the field blank. If the <Effective Date To> is entered, the authorised staff will not be able to access the e-services (including e-filing) on behalf of the company from that date.

<e-Filing of Returns> and <Role>

- Click on <e-Filing of Returns> checkbox to authorise staff for e-filing.

- Select the <Role> as Preparer or Approver.

Please note you can only authorise third party as Approver.

<Payment/Refund/Giro/Account Summary>

- Click on <Payment/Refund/Giro/Account Summary> checkbox to authorise staff to view the account status (i.e.

payable/refundable) and print the statement of account of the company.

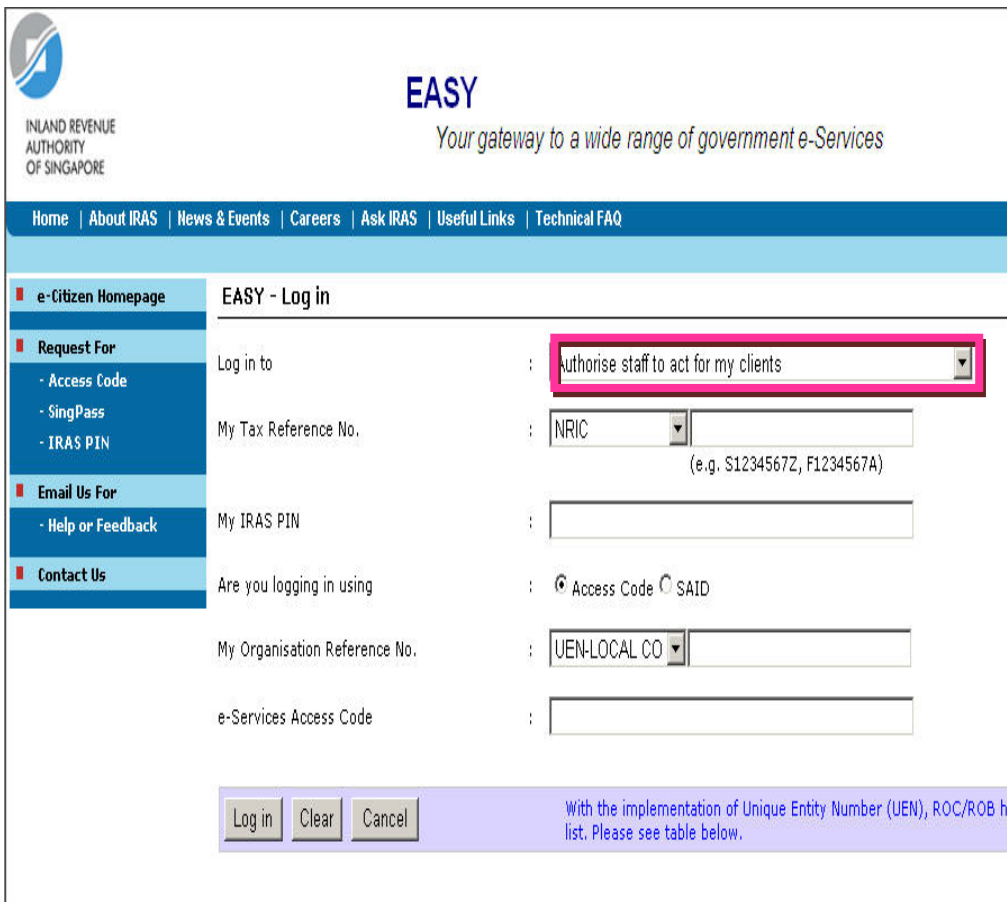
### IMPORTANT:

A **Preparer** can only prepare the GST return(s). He / She cannot submit the return to IRAS.

An **Approver** can prepare and submit the return.

There must be at least 1 Approver.

## 2.6 Steps to authorise my staff to act for my clients



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**e-Citizen Homepage** EASY - Log in

**Request For**

- Access Code
- SingPass
- IRAS PIN

**Email Us For**

- Help or Feedback

**Contact Us**

Log in to : **Authorise staff to act for my clients**

My Tax Reference No. : NRIC (e.g. S1234567Z, F1234567A)

My IRAS PIN :

Are you logging in using :  Access Code  SAID

My Organisation Reference No. : UEN-LOCAL CO

e-Services Access Code :

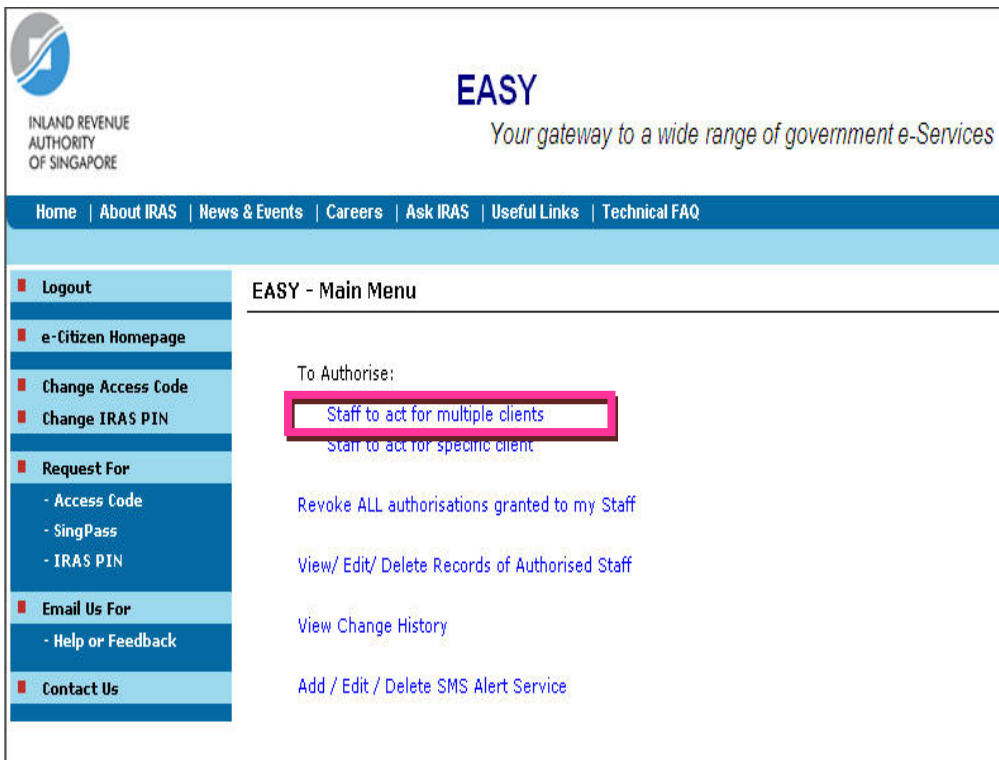
Log in Clear Cancel

With the implementation of Unique Entity Number (UEN), ROC/ROB h list. Please see table below.

### **Step 1:**

Refer to step 1 and 2 of Section 2.5 in the e-booklet to login to EASY.

However, under <Log in to>, select <Authorise staff to act for my clients>.



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Home | About IRAS | News & Events | Careers | Ask IRAS | Useful Links | Technical FAQ

**Logout** EASY - Main Menu

**e-Citizen Homepage**

**Change Access Code**

**Change IRAS PIN**

**Request For**

- Access Code
- SingPass
- IRAS PIN

**Email Us For**

- Help or Feedback

**Contact Us**

To Authorise:

**Staff to act for multiple clients**

Staff to act for specific client

Revoke ALL authorisations granted to my Staff

View/ Edit/ Delete Records of Authorised Staff

View Change History

Add / Edit / Delete SMS Alert Service

### **Step 2.1 (To authorise staff for multiple clients):**

- Click on <Staff to act for multiple clients>.



- Logout**
- e-Citizen Homepage**
- Change Access Code**
- Change IRAS PIN**
- Request For**
  - Access Code
  - SingPass
  - IRAS PIN
- Email Us For**
  - Help or Feedback

## EASY - To Authorise Staff to Act for Multiple Clients

Staff Tax Reference No. :    
(e.g. S1234567Z, F1234567A)

Agency/ Ministry :

### Step 2.1 (Continue):

<Staff Tax Reference No.>  
Select your staff's tax reference type from the dropdown list.  
Enter your staff's tax reference number.  
<Agency/Ministry>  
Select "Inland Revenue Authority of Singapore" (IRAS).  
Click on <Next>.

### IMPORTANT:

For Staff Tax Reference No., if **NRIC** is selected, enter a prefix "**S**" or "**T**". If **FIN** is selected, enter a prefix "**F**" or "**G**".

Agency / Ministry : Inland Revenue Authority of Singapore (IRAS)

### List of e-Services

Select the e-services and the role that you wish to authorise the staff to act for the clients to be added below.

- |  |   |
|--|---|
| <input type="checkbox"/> Corporate Tax Matters             | Role : <input type="text" value="Please select"/> |
| <input checked="" type="checkbox"/> <b>GST Matters</b>     | Role : <input type="text" value="Approver"/>      |
| <input type="checkbox"/> Property Tax Matters              | Role : <input type="text" value="Approver"/>      |
| <input type="checkbox"/> Tax Clearance (IR21)              | Role : <input type="text" value="Please select"/> |
| <input type="checkbox"/> e-Submission of Employment Income | Role : <input type="text" value="Please select"/> |
| <input type="checkbox"/> e-Submission of Commission        | Role : <input type="text" value="Approver"/>      |
| <input type="checkbox"/> e-Submission of Donation          | Role : <input type="text" value="Please select"/> |
| <input type="checkbox"/> Partnership                       | Role : <input type="text" value="Please select"/> |
| <input type="checkbox"/> Section45 Withholding Tax         | Role : <input type="text" value="Please select"/> |

### List of Clients

Enter the client tax reference no. and click on <Add>. You may only add up to a maximum of 10 clients at any one time.

Client Tax Reference No. :

### S/N Client Tax Reference No.

1	123456789A	<input type="button" value="Remove"/>
---	------------	---------------------------------------

### Step 2.1 (Continue):

<GST Matters>  
- Click on <GST matters> checkbox  
<Role>  
- Select Preparer or Approver.  
<Client Tax Reference No.>  
- Select your client's tax reference type from the dropdown list.  
- Enter your client's tax reference number. Click on <Add>.

Please note that a maximum of 10 clients can be added.  
To remove a client from list, you can click on <Remove> beside the clients' tax reference number.  
Once you added the relevant clients for this staff, click on <Save>.





# EASY

Your gateway to a wide range of government e-Services

[Home](#) | [About IRAS](#) | [News & Events](#) | [Careers](#) | [Ask IRAS](#) | [Useful Links](#) | [Technical FAQ](#)

- [Logout](#)
- [e-Citizen Homepage](#)
- [Change Access Code](#)
- [Change IRAS PIN](#)
- [Request For](#)
  - [Access Code](#)
  - [SingPass](#)
  - [IRAS PIN](#)
- [Email Us For](#)
  - [Help or Feedback](#)
- [Contact Us](#)

## EASY - Main Menu

To Authorise:

[Staff to act for multiple clients](#)

[Staff to act for specific client](#)

[Revoke ALL authorisations granted to my Staff](#)

[View/ Edit/ Delete Records of Authorised Staff](#)

[View Change History](#)

[Add / Edit / Delete SMS Alert Service](#)

### **Step 2.2 (To authorise staff for specific clients):**

- Click on <Staff to act for specific client>.



# EASY

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[Home](#) | [About IRAS](#) | [News & Events](#) | [Careers](#) | [Ask IRAS](#) | [Useful Links](#) | [Technical FAQ](#)

- [Logout](#)
- [e-Citizen Homepage](#)
- [Change Access Code](#)
- [Change IRAS PIN](#)
- [Request For](#)
  - [Access Code](#)
  - [SingPass](#)
  - [IRAS PIN](#)
- [Email Us For](#)
  - [Help or Feedback](#)
- [Contact Us](#)

## EASY - To Authorise Staff to Act for Specific Client

Client Tax Reference No. :

Staff Tax Reference No. :    
(e.g. S1234567Z, F1234567A)

Agency/ Ministry :

### **Step 2.2 (Continue):**

<Client Tax Reference No.>  
- Select your client's tax reference type from the dropdown list.  
- Enter your client's tax reference number. Click on <Add>.

<Staff Tax Reference No.>  
- Select your staff's tax reference type from the dropdown list.  
- Enter your staff's tax reference number.  
< Agency/Ministry>  
- Select "Inland Revenue Authority of Singapore (IRAS)". Click on <Next>.

List of e-Services

Note: The staff you have authorised to perform e-filing services on your client's behalf will also have access to other e-services on myTax Portal. Click on the respective help for more information on the authorisation and to view the complete list of e-

Corporate Tax Matters Effective Date Of Authorisation From : To :

e-Filing of Forms/Applications/Objections Role :

Effective Year of Assessment From : To :

Payment/Refund/Giro/Account Summary

GST Matters Effective Date Of Authorisation From : 10/05/2010 To :

e-Filing of Returns/Applications Role :

Payment/Refund/Giro/Account Summary

Property Tax Matters Effective Date Of Authorisation From : To :

e-Filing of Forms/Claims/Objections

Payment/Refund/Giro/Account Summary

Section45 Withholding Tax Effective Date Of Authorisation From : To :

e-Filing of Forms Role :

S45 GIRO Summary/Details

Partnership Matters Effective Date Of Authorisation From : To :

e-Filing of Forms/Applications/Objections Role :

Other Tax Matters

Tax Clearance (IR21) Effective Date Of Authorisation From : To :

e-Filing of Forms Role :

e-Submission Effective Date Of Authorisation From : To :

e-Submission of Employment Income

e-Submission of Commission

e-Submission of Donation

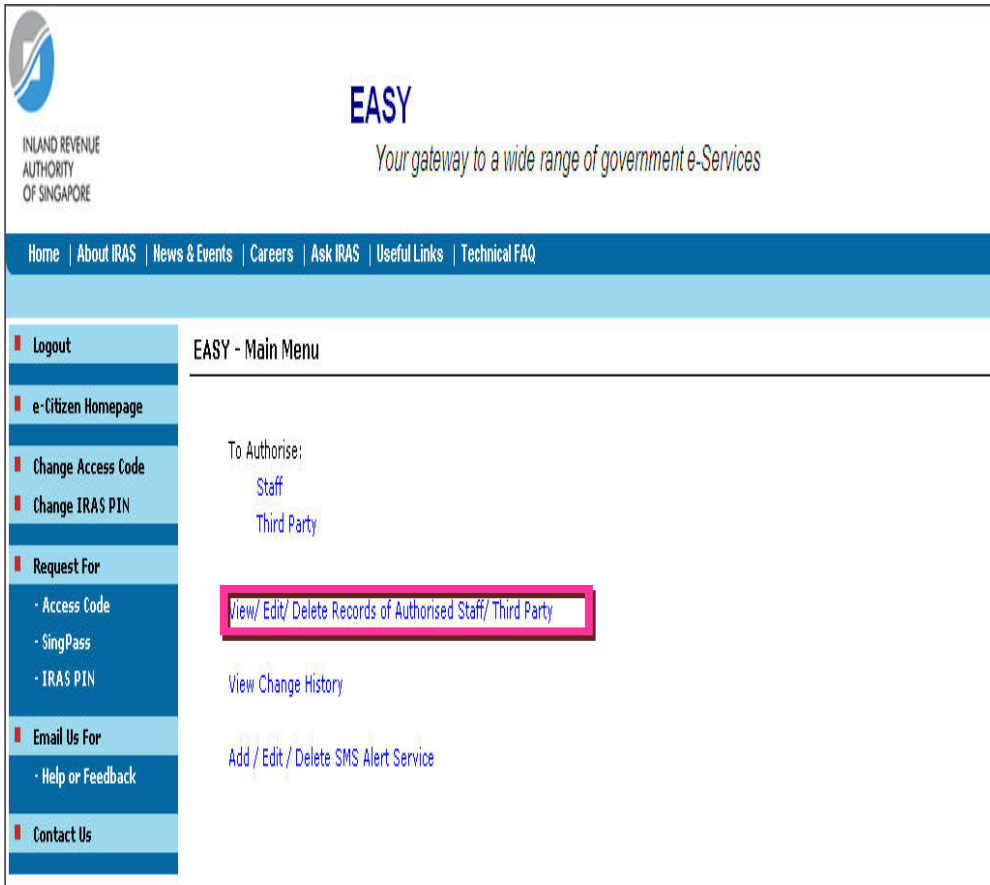
**Step 2.2 (Continue):**

- <GST Matters>
- Click on <GST Matters> checkbox.
- <e-Filing of Returns> and <Role>
- Click on <e-Filing of Returns> checkbox to authorise staff for e-filing.
- Select the <Role> as Preparer or Approver. Please note that you can only authorise third party as Approver.

**IMPORTANT:**

A **Preparer** can only prepare the GST return(s). He/She cannot submit the return to IRAS.  
An **Approver** can prepare and submit the return. There must be at least 1 Approver.

## 2.7 Delete record in EASY



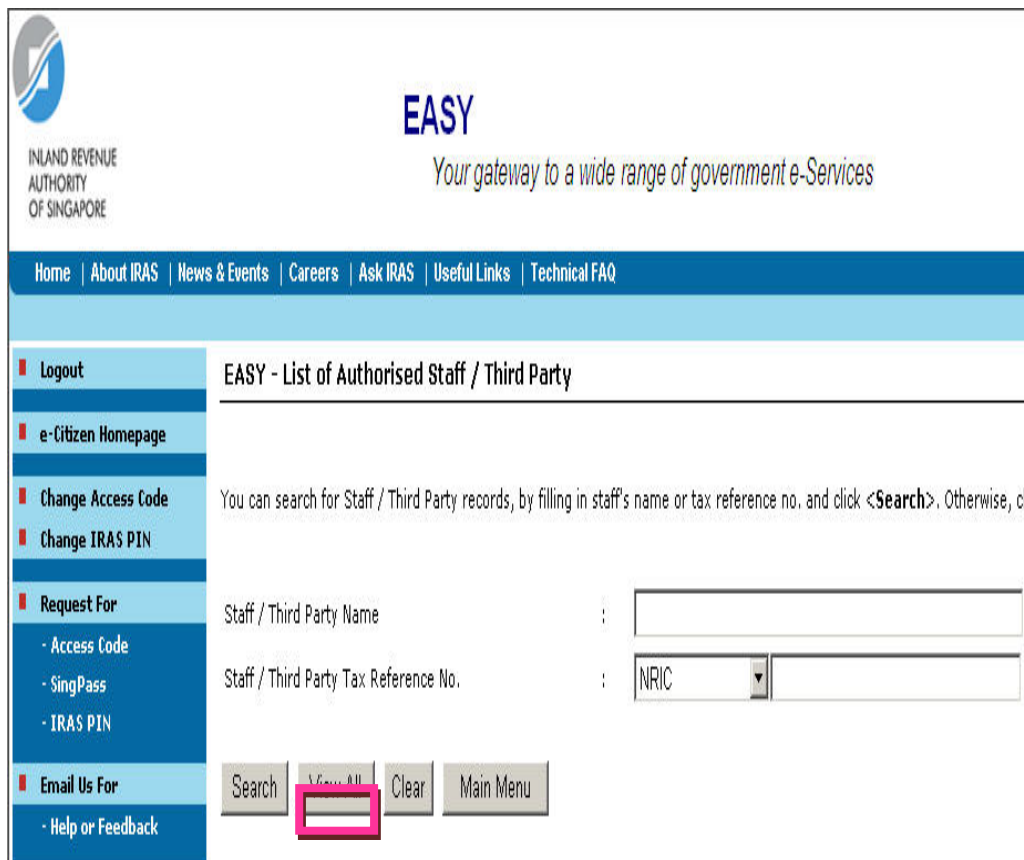
### Step 1:

Click on **<View/ Edit/ Delete Records of Authorised Staff/ Third Party>**

### **Note:**

You can use this feature to:

- View the authorised staff/ third party filing GST return(s) for the company.
- Change the role of a person from Preparer to Approver and vice versa.
- Delete the record of an authorised person (e.g.: staff who has left the company).



### Step 2:

Click on **<View All>**.



- Logout**
- e-Citizen Homepage**
- Change Access Code**
- Change IRAS PIN**
- Request For**
  - Access Code
  - SingPass
  - IRAS PIN
- Email Us For**
  - Help or Feedback
- Contact Us**

**EASY - List of Authorised Staff / Third Party**

198904786E

You can search for Staff / Third Party records, by filling in staff's name or tax reference no. and click **<Search>**. Otherwise, click **<View All>** to list all authorised records.

Staff / Third Party Name :

Staff / Third Party Tax Reference No. :

To view / edit the record of an authorised staff / third party for the agency / ministry, click on the hyperlink of that agency / ministry at the respective row.

To delete records, check [ ] box at the first column for particular staff / third party and click on **<Delete Record>**.

Total Records : 3

	S/N	Name of Staff / Third Party (As per IRAS record)	Staff / Third Party Tax Ref No.	Authorised for the following Agency/Ministry
<input type="checkbox"/>	1	ROC	XXX	<a href="#">IRAS</a>
<input type="checkbox"/>	2	XXX	XXX	<a href="#">IRAS</a>
<input checked="" type="checkbox"/>	3	XXX	XXX	<a href="#">IRAS</a>

1

**Step 3:**

Click on the checkbox against the record to be deleted.

Click on **<Delete Record>**.

### 3. e-Filing of GST F5 for Your Business

#### 3.1 Steps to retrieve GST F5

**INLAND REVENUE AUTHORITY OF SINGAPORE**

**Singapore Government**  
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Contact Info / Feedback / Stenap

**At myTax Portal,**  
You Surf, We Serve

Home | About IRAS | News & Events | Careers | Ask IRAS | Useful Links | Technical FAQ

**Welcome to myTax Portal**

myTax Portal is a safe and secure one-stop personalised portal for taxpayers to transact with IRAS electronically.

**It's time to file!**

e-Filing of YA 2009 Individual Income Tax Returns is available from **1 Mar 2009**.

Before you e-File, check out

- Tips to make e-Filing a breeze for you!
- Online Videos (New!), User Guide, and Interactive e-Filing Demo
- How you can get help to e-File

If you are self-employed, please get ready your computation of adjusted profit/loss. You can use this template to compute the adjusted profit/loss.

After you have e-Filed, check out

- Tax Computation Worksheet - Estimate your tax payable and find out how to pay by interest-free instalments!
- e-Poll - Have your say! Tell us what you think about e-Filing!

**e-Filing due date is 18 Apr 2009. But why wait? e-File now to avoid the rush!**

Your Individual Income Tax Notices of Assessment for 2007 and 2008 are now available online. Simply login with your SingPass or IRAS PIN and you can view or print your finalised Notices of Assessment from the portal.

**If you are logging in on behalf of your organisation**

- Please ensure that you have
  - The Organisation's Tax Reference Number
  - Been authorised by your Organisation via EASY

**Information on e-Services**

- View User Guides and FAQs
  - Individuals
  - Businesses
  - GST
  - Branch

**Step 1 - I am logging in for**

- My Personal Tax Matters (such as
- My Organisation's/Business' Tax Matters

**Step 2 - I am logging in using**

SingPass | IRAS PIN

> Request SingPass or IRAS PIN

**Log in to EASY** To authorise employees or third parties to access government e-services

myTax Portal and EASY will not be available on Mon to Sat, from 2am to 6am(SGT) and on Sun, from 2am to 8.30am(SGT), due to daily maintenance. We apologise for any inconvenience caused.

**GIRO** Join GIRO to enjoy interest free installment payment

You may submit your GIRO applications online, if you have an ibanking account with DBS or OCBC.

For a paper copy of the form, please download the form.

**SingPass** Singapore Personal Access

**Secure** Terms of Use | FAQs | Help | About Us

This is a new SingPass Screen

**Welcome**  
to SingPass Authentication Service

SingPass ID  (Enter your **Identification Number**)  
e.g. S1234567G, G1234567G

SingPass  (8-24 characters, CASE-SENSITIVE)

Tick here to change your SingPass

(Click here for tips on **Online Security**)

**Do not have a SingPass? Apply here.**

**Forgot your Password? Reset here.**

If you encounter any problems with this page, please contact CrimsonLogic SingPass Helpdesk at 68877377 or via **email**.  
You may also give us your comments by using this **feedback** form.

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**Logging in to myTax Portal**  
at - Go to <https://mytax.iras.gov.sg>

**Step 1:**

- Select I am logging in for <My Organisation's/Business Tax Matters>.

**Step 2.1 (SingPass Login):**

- Click on <SingPass>.  
- Enter <SingPass ID> and <SingPass>.



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# At myTax Portal,

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Home | About IRAS | News & Events | Careers | Ask IRAS | Useful Links | Technical FAQ

**Log in to myTax Portal** I am logging in for my organisation's/business' tax matters

**e-Services Authorisation System (EASY)**

My Organisation Tax Reference Number : UEN-LOCAL CO

**Request for SingPass/IRAS PIN**

Request for SingPass  
Request for IRAS PIN

**Information On**

Individual Income Tax  
Corporate Tax  
Goods & Services Tax  
Property Tax  
Others

**For Employers**

**Our e-Services**

**Payments & Refunds**

Information on Payments & Refunds  
GIRO Application Forms

[Login](#) [Clear](#) [Cancel](#)

With the implementation of Unique Entity Number (UEN), ROC/ROB has been removed from the "drop-down" selection list. Please see table below.


Local Companies with UEN (yyyynnnnX format)	Select "UEN-LOCAL CO" and enter the number (e.g. 200312345A) [previously known as "ROC"]
Foreign Companies with UEN (TyyPQnnnX format)	Select "UEN-OTHERS" and enter the number (e.g. T08FC1234A) [previously known as "ROC"]
Local Businesses (exclude sole-proprietorships for GST) /Partnerships with UEN (nnnnnnnX format)	Select "UEN-BUSINESS" and enter the number (e.g. S2912345A) [previously known as "ROB"]
Limited Liability Partnerships with UEN (TyyPQnnnX format)	Select "UEN-OTHERS" and enter the number (e.g. T08LL1234A)
Clubs, Associations, Societies, Government Agencies & Others with UEN (TyyPQnnnX format)	Select "UEN-OTHERS" and enter the number (e.g. T08SS1234A)

[Forgotten your PIN?](#)

Please enter the correct Organisation Tax Reference Number as follows:

**Step 2.1 (Continue):**

Enter <My Organisation Tax Reference Number>  
Click on <login>.



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# At myTax Portal,

You Surf, We Serve

News & Events | Careers | Ask IRAS | Useful Links | Technical FAQ

**I am logging in for my organisation's/business' tax matters**

My Tax Reference Number : NRIC   
(e.g. S1234567Z, F1234567A)

My IRAS PIN :

My Organisation Tax Reference Number : UEN-LOCAL CO

[Login](#) [Clear](#) [Cancel](#)

With the implementation of Unique Entity Number (UEN), ROC/ROB has been removed from the "drop-down" selection list. Please see table below.

[Forgotten your PIN?](#)

**Step 2.2 (IRAS Pin Login):**

- Click on <IRAS PIN>
- Enter <Tax Reference no> and <IRAS PIN>.
- Enter <My Organisation Tax Reference number>.

Local Companies with UEN (yyyynnnnX format)	Select "UEN-LOCAL CO" and enter the number (e.g. 200312345A) [previously known as "ROC"]
Foreign Companies with UEN (TyyPQnnnX format)	Select "UEN-OTHERS" and enter the number (e.g. T08FC1234A) [previously known as "ROC"]
Local Businesses (exclude sole-proprietorships for GST) /Partnerships with UEN (nnnnnnnX format)	Select "UEN-BUSINESS" and enter the number (e.g. 52912345A) [previously known as "ROB"]
Limited Liability Partnerships with UEN (TyyPQnnnX format)	Select "UEN-OTHERS" and enter the number (e.g. T08LL1234A)
Clubs, Associations, Societies, Government Agencies & Others with UEN (TyyPQnnnX format)	Select "UEN-OTHERS" and enter the number (e.g. T08SS1234A)
Others without UEN	Select "ASGD" and enter the number (e.g. A2500123J) or Select "ITR" and enter the number (e.g. 2001123456X)
Organisations under GST group registration	Select "GSTN" and enter the number (e.g. M91234567X or MR2345678A)  Please login using respective individual member's Tax Reference Number for: - Apply for Declaration of Agents
Organisations under GST divisional registration	Select "GSTN" and enter the number (e.g. M91234567X or MB2345678A)  Please login using the Parent entity's Tax Reference Number for: - Apply for Major Exporter Scheme
Sole Proprietorships own by individual person for GST	Select "GSTN" and enter the number (eg M91234567X or MX2345678A)

**Important:**

- Please ensure that you have entered the correct organisation type and tax reference number of your business.

The screenshot shows the myTax Portal interface. At the top, it says "At myTax Portal, You Surf, We Serve". Below this is the Inland Revenue Authority of Singapore logo. A navigation bar contains links for Home, About IRAS, News & Events, Careers, Ask IRAS, Useful Links, and Technical FAQ. On the left, a vertical menu lists various services: Home, Log out from myTax Portal, Change IRAS PIN, e-Services For (Corporate Tax, Goods & Services Tax, Partnership, Property Tax, S45 Withholding Tax, Tax Clearance, e-Submission, View DIN of Individual Tax Forms). The "Goods & Services Tax" menu item is highlighted with a red box. To its right, a list of GST services is displayed, with "File GST Return(s)" also highlighted by a red box. Other services include "Subscribe for GST Alert", "Apply for GST Registration", "Apply for Cancellation of GST Registration", "Apply for Major Exporter Scheme", "Apply for Declaration of Agents", "View Return Status", "View GST Trader Profile", "View Register of GST-Registered Businesses", "View Correspondence / Notices", and "View GST Info Guide". A red text note at the bottom right of the services list reads "user after you have completed your filing."

**Step 3.1 (Method 1 - Access from Left Hand Menu):**

- Move cursor to <e- Services For Goods & Services Tax>.
- Click on <File GST Return(s)>.

- Home
- Log out from *myTax Portal*
- Change IRAS PIN
- e-Services For
  - Corporate Tax
  - Goods & Services Tax
- Partnership
  - How to e-file Form P
  - View Return Status
  - View Correspondence/ Notices
- Property Tax
- S45 Withholding Tax
- Tax Clearance
- e-Submission
- View DIN of Individual Tax Forms

Name of Organisation : \_\_\_\_\_

Tax Reference No. : \_\_\_\_\_

**Messages**

[What I Need To Do](#)

[Useful Tax Info](#)

[Correspondence & Notices](#)

[Last Completed Portal Transactions](#)

[What's New](#)

Please remember to LOGOUT and CLOSE the browser after you have completed your filing.

**Step 3.2 (Method 2 - Access from What I Need To Do):**

- Click on <What I Need to Do>
- Click on <File form/return>.
- Click on <File my GST return(s)>.

- Home
- Log out from *myTax Portal*
- Change IRAS PIN
- e-Services For
  - Corporate Tax
  - Goods & Services Tax
- Partnership
  - How to e-file Form P
  - View Return Status
  - View Correspondence/ Notices
- Property Tax
- S45 Withholding Tax
- Tax Clearance
- e-Submission
- View DIN of Individual Tax Forms

Name : \_\_\_\_\_

Tax Reference No. : \_\_\_\_\_

GST Registration No. : \_\_\_\_\_

Registration Status : \_\_\_\_\_

Please click on the specific GST form you wish to file.  
Each return may take 5 minutes to complete.  
Please get ready all the figures for GST reporting before filing any return.  
If payment is not made by the due date, a 5% late payment penalty of the unpaid tax will be levied.  
If a return is not submitted by the due date, a penalty of \$200 will be imposed for each completed month that the return remains outstanding, up to a sum of \$10,000.

Form	Accounting Period	Status	Due Date	Remarks/Last Accessed By
<a href="#">GST F5</a>	01/07/2007 - 31/07/2007	NEW	31/08/2007	

[Back to Homepage](#)   [Request for GST F7](#)


Please remember to LOGOUT and CLOSE the browser after you have completed your filing.

**Step 4:**


- Click on <GST F5> to retrieve return for the respective accounting period.



## 3.2 Completing GST F5



**At myTax Portal,**  
You Surf, We Serve



INLAND REVENUE AUTHORITY OF SINGAPORE
Contact Info / Feedback / Sitemap

---

Home
About IRAS
News & Events
Careers
Ask IRAS
Useful Links
Technical FAQ

- Home
- Log out from myTax Portal
- Change IRAS PIN
- e-Services For
  - Corporate Tax
  - Goods & Services Tax
- View Account Summary
- Payments
- Tax Resources
  - e-Tax Guides
  - Downloadable Forms
  - Average Exchange Rates
  - Tax Treaties
- Contact IRAS

**GST F5**  
**GOODS AND SERVICES TAX RETURN**  
Goods and Services Tax Act (Cap 117A)

Name : \_\_\_\_\_  
 Tax Reference No. : \_\_\_\_\_  
 GST Registration No. : \_\_\_\_\_  
 Accounting Period : 01/07/2007 To 31/07/2007

Supplies		S\$
Total value of standard-rated supplies	.00	1
Total value of zero-rated supplies	.00	2
Total value of exempt supplies	.00	3
Total value of (1)+(2)+(3)	0.00	4

Purchases		S\$
Total value of taxable purchases	.00	5

Taxes		S\$	€€
Output tax due	.00	6	
Less: Input tax and refunds claimed	.00	7	
Equals: Net GST to be paid to IRAS	0.00	8	

**Applicable to Taxable Persons under Major Exporter Scheme / Approved 3rd Party Logistics Company / Other Approved Schemes Only**

Total value of goods imported under this scheme	.00	9
---	-----	---

**Did you make the following claims in Box 7?**

Did you claim for GST you had refunded to tourists? <input type="radio"/> Yes <input checked="" type="radio"/> No	0	10
Did you make any bad debt relief claims? <input type="radio"/> Yes <input checked="" type="radio"/> No <a href="#">Self-review of eligibility to Bad Debt Relief Claim</a>	0	11
Did you make any pre-registration claims? <input checked="" type="radio"/> Yes <input type="radio"/> No <a href="#">Self-review of eligibility to Pre-Registration Input Tax Claims</a>	0	12

**Revenue**

Revenue for the accounting period	.00	13
-----------------------------------	-----	----

**Declaration**

I declare that the information given above is true and complete.

Name of Declarant : \_\_\_\_\_  
 Declarant ID : \_\_\_\_\_  
 Designation : \_\_\_\_\_  
 Contact Person : \_\_\_\_\_  
 Contact Tel. No : \_\_\_\_\_

Save As Draft
Submit
Clear All
Cancel

**Important Note:**  
 If your Acknowledgement Page is not displayed immediately after submission of your return, you may retrieve a copy after 3 working days. Please login to myTax Portal and click on either:-  
 - Goods and Services Tax > View Correspondence/Notices on the left hand menu of your homepage or  
 - "Correspondence & Notices > Acknowledgement/Confirmation" after login to portal.

Alternatively, you may check if your return has been received by IRAS using View Return Status. Click on Goods and Services Tax > View Return Status on the left hand menu of your homepage

### Step 5.1 (Important checklist when completing GST F5):

Do not leave any of the boxes blank.  
 If figure is NIL, enter <0>.  
 Do not put symbols \$()/ # etc.  
 Negative figures can be filled with a negative sign.  
 If form is incomplete, the form cannot be submitted.

You may refer to the "Checklist of Completing GST Return" here to find out how to complete your GST returns correctly.

### Step 5.2 (Declaration):

- Fill in designation, contact person's name & contact no
- Click on <Submit>
- Click <ok> to continue.

### 3.3 Printing acknowledgement page for GST F5

**GST F5**  
**GOODS AND SERVICES TAX RETURN**  
Goods and Services Tax Act (Cap 117A)

Name :  
Tax Reference No. :  
GST Registration No. :  
Accounting Period : 01/07/2007 To 31/07/2007

---

**MY DECLARATION**

S\$

- 1 Total value of standard-rated supplies
- 2 Total value of zero-rated supplies
- 3 Total value of exempt supplies
- 4 Total value of (1) + (2) + (3)
- 5 Total value of taxable purchases
- 6 Output tax due
- 7 Input tax and refunds claimed
- 8 Net GST to be paid to IRAS
- 9 Total value of goods imported under Major Exporter Scheme or Approved 3rd Party Logistics Company or Other Approved Schemes Only
- 10 Total value of tourist refund claimed
- 11 Total value of bad debts relief
- 12 Pre-registration claims
- 13 Revenue

I declare that the information given above is true and complete.

Name of Declarant :  
Declarant ID :  
Designation :  
Contact Person :  
Contact Tel No :

---

**ACKNOWLEDGEMENT**

**SUCCESSFUL TRANSMISSION**  
Your return has been successfully transmitted to IRAS on 10/11/2009 19:41:42. It may be subject to audit review. Your acknowledgement number is 194295.

**PAYMENT INSTRUCTIONS**  
Your payment reference number is **15017244231043**. Please quote the payment reference number behind the cheque when making payment.  
If you are paying your GST by cheque, please use a Singapore cheque crossed "Not Negotiable" and "Account Payee Only". The cheque must be made payable to the:  
**"Comptroller of GST - ROC XXXXXXXXX"**.  
On the reverse side of the cheque, please write your:  
**-Payment Reference No.,**  
**-Name,**  
**-Tax Reference No. and**  
**-Accounting Period**

Please send the cheque to:  
Inland Revenue Authority of Singapore,  
Singapore Post Centre  
Post Office P.O. Box 394  
Singapore 914014  
Please do not attach this acknowledgement page with your cheque payment.

If you have recently submitted your GIRO application form, your payment via GIRO will only commence when you next e-File. Meanwhile, please continue to pay your GST via AXS/SAM/Cheque.

**IMPORTANT MESSAGES**  
A 5% late payment penalty is payable on any tax unpaid after the due date and \$200 late submission penalty is payable for each completed month the return is outstanding, up to a maximum sum of \$10,000.

Please click the "e-File for other periods" button at the bottom of the page to submit other outstanding returns, if any.

Your next GST Return will be made available online. You can start to e-File one day after the end of your GST accounting period.

To view your account summary, please refer to [View Account Summary](#).

To retrieve a soft copy of this acknowledgement page (available 2-3 working days later) or other past correspondence from IRAS, please refer to [View Correspondence/Notices](#).

**Print** e-File for other periods **Exit**

Please print or save this page before you exit.

#### **Step 6** **(Acknowledgement):**

Click on <Print> to print the acknowledgement page.

Note under **Payment Instructions:**

#### **If you are not under GIRO**

Please quote <Payment Reference No.> behind your cheque.

#### **If you are under GIRO**

GST payable will be deducted through GIRO on the 15<sup>th</sup> day of the following month after the due date for the submission of the GST return.

## 4. e-Filing of GST F5 on behalf of Your Client

### 4.1 Steps to retrieve GST F5

**Welcome to myTax Portal**

*myTax Portal* is a safe and secure one-stop personalised portal for taxpayers to transact with IRAS electronically.

**If you are logging in on behalf of your organisation**

Please ensure that you have

- The Organisation's Tax Reference Number
- Been authorised by your Organisation via [EASY](#)

**Information on e-Services**

- [Individuals](#)
- [Businesses](#)
- [GST](#)
- [Property](#)

**Step 1 - I am logging in for**

- My Personal Tax Matters (such as Individual Income Tax, Property Tax, etc)
- My Organisation's Business Tax Matters
- My Client's Tax Matters

**Step 2 - I am logging in using**

[> Request SingPass or IRAS PIN](#)

**Log in to EASY** To authorise employees or third parties to access government e-services

**Logging in to myTax Portal at** - Go to <https://mytax.iras.gov.sg>

#### **Step 1:**

- Select I am logging in for <My Client's Tax Matters>.

**SingPass** Singapore Personal Access

**Secure** [Terms of Use](#) | [FAQs](#) | [Help](#) | [About Us](#)

This is a new SingPass Screen

**Welcome**  
to SingPass Authentication Service

**SingPass ID**  (Enter your **Identification Number**)  
e.g. S1234567G, G1234567G

**SingPass**  (4 characters, CASE-SENSITIVE)

Tick here to change your SingPass

(Click here for tips on [Online Security](#))

[Do not have a SingPass? Apply here.](#)

[Forgot your Password? Reset here.](#)

If you encounter any problems with this page, please contact CrimsonLogic SingPass Helpdesk at 68877377 or via [email](#).  
You may also give us your comments by using this [feedback](#) form.

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#### **Step 2.1 (SingPass users):**

- Click on <SingPass>.  
- Enter <SingPass ID> and <SingPass>.



**I am logging in for my client's tax matters**

I am logging in for my client's tax matters :

I am logging in for my client's tax matters with SID \* :

\* Staff IDs given to Tax Agents

My Organisation Tax Reference Number :

With the implementation of Unique Entity Number (UEN), ROC/ROB has been removed from the "drop-down" selection list. Please see table below.


[Forgot your PIN?](#)

Please enter the correct Organisation Tax Reference Number as follows:

Local Companies with UEN (yyyynnnnX format)	Select "UEN-LOCAL CO" and enter the number (e.g. 200312345A) [previously known as "ROC"]
Foreign Companies with UEN (TyyPQnnnX format)	Select "UEN-OTHERS" and enter the number (e.g. T08FC1234A) [previously known as "ROC"]
Local Businesses (exclude sole-proprietorships for GST) /Partnerships with UEN (nnnnnnX format)	Select "UEN-BUSINESS" and enter the number (e.g. S2912345A) [previously known as "ROB"]
Limited Liability Partnerships with UEN (TyyPQnnnX format)	Select "UEN-OTHERS" and enter the number (e.g. T08LL1234A)
Clubs, Associations, Societies, Government Agencies & Others with UEN (TyyPQnnnX format)	Select "UEN-OTHERS" and enter the number (e.g. T08SS1234A)
Others without UEN	Select "ASGD" and enter the number (e.g. A2500123J) or Select "ITR" and enter the number (e.g. 2001123456X)
Organisations under GST group registration	Select "GSTN" and enter the number (e.g. M91234567X or MR2345678A) Please login using respective individual member's Tax Reference Number for:

**Step 2.1 (Continue):**

- Enter <My Organisation Tax Reference Number>
- Click on <login>.



**At myTax Portal,**  
*You Surf, We Serve*

INLAND REVENUE AUTHORITY OF SINGAPORE

[Home](#) | [About IRAS](#) | [News & Events](#) | [Careers](#) | [Ask IRAS](#) | [Useful Links](#) | [Technical FAQ](#)

**Log in to myTax Portal** | I am logging in for my client's tax matters

**e-Services Authorisation System (EASY)** | I am logging in for my client's tax matters :

**Request for SingPass/IRAS PIN** | I am logging in for my client's tax matters with SID \* :

\* Staff IDs given to Tax Agents

**Request for SingPass** | My Tax Reference Number :

**Request for IRAS PIN** | (e.g. S1234567Z, F1234567A)

**Information On** | My IRAS PIN :

**Individual Income Tax** | My Organisation Tax Reference Number :

**Corporate Tax**

**Goods & Services Tax**

**Property Tax**

**Others**

With the implementation of Unique Entity Number (UEN), RO "drop-down" selection list. Please see table below.

**Step 2.2 (IRAS Pin users):**

- Click on <IRAS PIN>
- Enter <My Tax Reference no> and <IRAS PIN>
- Enter <My Organisation Tax Reference number>
- Click on <login>.



Home | About IRAS | News & Events | Careers | Ask IRAS | Useful Links | Technical FAQ

- Home
- Log out from myTax Portal
- Change IRAS PIN
- e-Services For
  - Corporate Tax
  - Goods & Services Tax**
    - File GST Return(s)**
    - Subscribe for GST Alert
    - Apply for GST Registration
    - Apply for Cancellation of GST Registration
    - Apply for Major Exporter Scheme
    - Apply for Declaration of Agents
    - View Return Status
    - View GST Trader Profile
    - View Register of GST-Registered Businesses
    - View Correspondence / Notices
    - View GST Info Guide
- Partnership
  - How to e-file Form P
  - View Return Status
  - View Correspondence / Notices
- Property Tax
- S 45 Withholding Tax
- Tax Clearance
- e-Submission
- View DIN of Individual Tax Forms

Messages

ser after you have completed your filing.

**Step 3.1 (Method 1 - Access from Left Hand Menu):**

- Move cursor to <e- Services For Goods & Services Tax>.
- Click on <File GST Return(s)>.



Home | About IRAS | News & Events | Careers | Ask IRAS | Useful Links | Technical FAQ

- Home
- Log out from myTax Portal
- Change IRAS PIN
- e-Services For
  - Corporate Tax
  - Goods & Services Tax**
- Partnership

Please enter the Tax Reference Number of the company you wish to act for.

Tax Reference No : UEN-LOCAL CO

**Retrieve** Back To Homepage

Please enter the correct Organisation Tax Reference Number as follows:

Local Companies with UEN - yyyynnnnX format

Select "UEN-LOCAL CO" an [previously known as "ROC

**Step 3.1 (continue):**

- Enter <Tax Reference no>
- Click on <Retrieve>

**Step 3.2 (Method 2 -  
Access from What I Need  
To Do):**

- Click on <What I Need to Do>
- Click on <File form/return>.
- Click on <File my GST return(s)>.

Home | About IRAS | News & Events | Careers | Ask IRAS | Useful Links | Technical FAQ

- Home
- Log out from myTax Portal
- Change IRAS PIN
- e-Services For
  - Corporate Tax
  - Goods & Services Tax
- Partnership
  - How to e-file Form P
  - View Return Status
  - View Correspondence/ Notices
- Property Tax
- Tax Clearance
- e-Submission
- View DIN of Individual Tax Forms
- View Account Summary IRAS 10/05/2010-31R
- Payments

**Messages**

What I Need To Do

Useful Tax Info

Correspondence & Notices

Last Completed Portal Transactions

What's New

Please remember to LOGOUT and CLOSE the browser after you have completed your filing.

Home | About IRAS | News & Events | Careers | Ask IRAS | Useful Links | Technical FAQ

- Home
- Log out from myTax Portal
- Change IRAS PIN
- e-Services For
  - Corporate Tax
  - Goods & Services Tax
- Partnership

Please enter the Tax Reference Number of the company you wish to act for.

Tax Reference No : UEN-LOCAL CO  

Retrieve Back To Homepage

Please enter the correct Organisation Tax Reference Number as follows:

Local Companies with UEN - yyyynnnnX format	Select "UEN-LOCAL CO" an [previously known as "ROC
---	--

**Step 3.2 (continue):**

- Enter <Tax Reference no>
- Click on <Retrieve>

Name :  
Tax Reference No. :  
GST Registration No. :  
Registration Status : ACTIVE

Please click on the specific GST form you wish to file.  
Each return may take 5 minutes to complete.  
Please get ready all the figures for GST reporting before filing any return.  
If payment is not made by the due date, a 5% late payment penalty of the unpaid tax will be levied.  
If a return is not submitted by the due date, a penalty of \$200 will be imposed for each completed month that the return remains outstanding, up to a sum of \$10,000.

	Accounting Period	Status	Due Date	Remarks/Last Accessed By
<a href="#">GST F5</a>	01/04/2010 - 30/04/2010	NEW	31/05/2010	You can file the return now.
<a href="#">GST F7</a>	01/02/2010 - 28/02/2010	DRAFT	-	Please file the GST F7 by 10/04/2010 before the GST F7 record is deleted.  Requested by XXX on 27/03/2010 10:23:38.  Updated by XXX on 14/04/2010 19:08:24

1

[Back to Homepage](#)

[Request for GST F7](#)

**Step 4:**

- Click on <GST F5> or <GST F7> to e-file.

## 4.2 Completing GST F5

At myTax Portal,  
You Surf, We Serve



Contact Info / Feedback / Sitemap

Events | Careers | Ask IRAS | Useful Links | Technical FAQ

### GST F5 GOODS AND SERVICES TAX RETURN

Goods and Services Tax Act (Cap 117A)

Name :  
Tax Reference No. :  
GST Registration No. :  
Due Date :  
Period covered by this return :

Supplies		S\$	
1	Total value of standard-rated supplies	<input type="text"/>	1
2	Total value of zero-rated supplies	<input type="text"/>	2
3	Total value of exempt supplies	<input type="text"/>	3
4	Total value of (1)+(2)+(3)	0.00	4

Purchases		S\$	
5	Total value of taxable purchases	<input type="text"/>	5

Taxes		S\$	¢¢	
6	Output tax due	<input type="text"/>		6
7	Less: Input tax and refunds claimed	<input type="text"/>		7
8	Equals: Net GST to be paid to IRAS		0.00	8

**Applicable to Taxable Persons under Major Exporter Scheme / Approved 3rd Party Logistics Company / Other Approved Schemes Only**

9	Total value of goods imported under this scheme	<input type="text"/>	.00	9
---	---	----------------------	-----	---

**Did you make the following claims in Box 7?**

	S\$	¢¢	
Did you claim for GST you had refunded to tourists? <input type="radio"/> Yes <input checked="" type="radio"/> No	<input type="text"/>	0	10
Did you make any bad debt relief claims? <input type="radio"/> Yes <input checked="" type="radio"/> No <a href="#">Self-review of eligibility to Bad Debt Relief Claim</a>	<input type="text"/>	0	11
Did you make any pre-registration claims? <input type="radio"/> Yes <input checked="" type="radio"/> No <a href="#">Self-review of eligibility to Pre-Registration Input Tax Claims</a>	<input type="text"/>	0	12

Revenue		S\$	
13	Revenue for the accounting period	<input type="text"/>	.00

**Declaration**

I declare that the information given above is true and complete.

Name of Declarant : EDWARD LIM  
Declarant ID : S1846770D  
Designation :   
Name of Tax Agent : ROC  
Contact Person :   
Contact Tel. No :

Save As Draft | **Submit** | Clear All | Cancel

### Step 5.1 (Important checklist when completing GST F5):

Do not leave any of the boxes blank.

If figure is Nil, enter <0>. Do not put symbols \$()/# etc.

Negative figures can be filled with a negative sign. If form is incomplete, the form cannot be submitted.

You may refer to the "Checklist of Completing GST Return" here to find out how to complete your GST returns correctly.

### Step 5.2 (Declaration):

- Fill in designation, contact person's name & contact no.
- Click on <Submit>
- Click <ok> to continue.

#### Important Note:

If your Acknowledgement Page is not displayed immediately after submission of your return, you may retrieve a copy after 3 working days. Please login to myTax Portal and click on either:-  
- Goods and Services Tax > View Correspondence/Notices on the left hand menu of your homepage or  
- "Correspondence & Notices > Acknowledgement/Confirmation" after login to portal.

Alternatively, you may check if your return has been received by IRAS using View Return Status. Click on Goods and Services Tax > View Return Status on the left hand menu of your homepage



## 4.3 Printing acknowledgement page for GST F5

**GST F5**  
**GOODS AND SERVICES TAX RETURN**  
Goods and Services Tax Act (Cap 117A)

Name :  
Tax Reference No. :  
GST Registration No. :  
Accounting Period : 01/07/2007 To 31/07/2007

**MY DECLARATION**

S\$

- 1 Total value of standard-rated supplies
- 2 Total value of zero-rated supplies
- 3 Total value of exempt supplies
- 4 Total value of (1) + (2) + (3)
- 5 Total value of taxable purchases
- 6 Output tax due
- 7 Input tax and refunds claimed
- 8 Net GST to be paid to IRAS
- 9 Total value of goods imported under Major Exporter Scheme or Approved 3rd Party Logistics Company or Other Approved Schemes Only
- 10 Total value of tourist refund claimed
- 11 Total value of bad debts relief
- 12 Pre-registration claims
- 13 Revenue

I declare that the information given above is true and complete.

Name of Declarant :  
Declarant ID :  
Designation :  
Contact Person :  
Contact Tel No :

**ACKNOWLEDGEMENT**

**SUCCESSFUL TRANSMISSION**  
Your return has been successfully transmitted to IRAS on 10/11/2009 19:41:42. It may be subject to audit review. Your acknowledgement number is 194295.

**PAYMENT INSTRUCTIONS**

Your Payment Reference No. is **15017244231043**. Please quote the payment reference number behind the cheque when making payment.

If you are paying your GST by cheque, please use a Singapore cheque crossed "Not Negotiable" and "Account Payee Only". The cheque must be made payable to the:

**"Comptroller of GST - ROC XXXXXXXXX"**.

On the reverse side of the cheque, please write your:

- Payment Reference No.,
- Name,
- Tax Reference No. and
- Accounting Period

Please send the cheque to:  
Inland Revenue Authority of Singapore,  
Singapore Post Centre  
Post Office P.O. Box 394  
Singapore 914014  
Please do not attach this acknowledgement page with your cheque payment.

If you have recently submitted your GIRO application form, your payment via GIRO will only commence when you next e-File. Meanwhile, please continue to pay your GST via AXS/SAM/Cheque.

**IMPORTANT MESSAGES**  
A 5% late payment penalty is payable on any tax unpaid after the due date and \$200 late submission penalty is payable for each completed month the return is outstanding, up to a maximum sum of \$10,000.

Please click the "e-File for other periods" button at the bottom of the page to submit other outstanding returns, if any.

Your next GST Return will be made available online. You can start to e-File one day after the end of your GST accounting period.

To view your account summary, please refer to [View Account Summary](#).

To retrieve a soft copy of this acknowledgement page (available 2-3 working days later) or other past correspondence from IRAS, please refer to [View Correspondence/Notices](#).

Please print or save this page before you exit.

### **Step 6** **(Acknowledgement):**

Click on <Print> to print the acknowledgement page. Note under Payment Instructions:

If you are not under GIRO  
Please quote <Payment Reference No.> behind your cheque.

If you are under GIRO  
GST payable will be deducted through GIRO on the 15<sup>th</sup> day of the following month after the due date for the submission of the GST return.

## 5. Request for GST F7

### 5.1 Steps to request for GST F7

#### What is GST F7?

If you have made a mistake in your past GST return(s), you can correct the error(s) by submitting a "Disclosure of Errors on GST Return", i.e. GST F7 return, for the affected prescribed accounting period(s). GST F7 can be requested via *myTax Portal*.

To find out more about GST F7, please access

<http://www.iras.gov.sg/irasHome/page04.aspx?id=678>.

The screenshot shows the myTax Portal interface. The header includes the Inland Revenue Authority of Singapore logo and the slogan "At myTax Portal, You Surf, We Serve". A navigation bar contains links for Home, About IRAS, News & Events, Careers, Ask IRAS, Useful Links, and Technical FAQ. The main content area is divided into sections: Home, Log out from myTax Portal, Change IRAS PIN, and e-Services For. The e-Services For section is expanded to show options for Corporate Tax, Goods & Services Tax, Partnership, Property Tax, S45 Withholding Tax, Tax Clearance, e-Submission, and View DIN of Individual Tax Forms. The Goods & Services Tax section is further expanded to show a list of options, with "File GST Return(s)" highlighted in a red box. Other options include "Subscribe for GST Alert", "Apply for GST Registration", "Apply for Cancellation of GST Registration", "Apply for Major Exporter Scheme", "Apply for Declaration of Agents", "View Return Status", "View GST Trader Profile", "View Register of GST-Registered Businesses", "View Correspondence / Notices", and "View GST Info Guide". A red text box at the bottom right of the list says "user after you have completed your filing."

#### Step 1:

- Move cursor to <e-Service For Goods & Services Tax>.
- Click on <File GST Return(s)>.



- Home
- Log out from myTax Portal
- Change IRAS PIN
- e-Services For
  - Corporate Tax
  - Goods & Services Tax
- Partnership
  - How to e-file Form P
  - View Return Status
  - View Correspondence/ Notices
- Property Tax
- S45 Withholding Tax
- Tax Clearance
- e-Submission
- View DIN of Individual Tax Forms

Name :  
 Tax Reference No. :  
 GST Registration No. :  
 Registration Status :

You do not have any outstanding GST Returns. Thank you for using e-filing service.

[Back to Homepage](#) [Request for GST F7](#)

### Step 2:

- Click on <Request for GST F7>.

- Home
- Log out from myTax Portal
- Change IRAS PIN
- e-Services For
  - Corporate Tax
  - Goods & Services Tax
- Partnership
  - How to e-file Form P
  - View Return Status
  - View Correspondence/ Notices
- Property Tax
- S45 Withholding Tax
- Tax Clearance
- e-Submission
- View DIN of Individual Tax Forms

Name :  
 Tax Reference No. :  
 GST Registration No. :  
 Accounting Period :

#### Important Notes:

1. You do not need a GST F7 for the following adjustments. You can include them in the GST F5/GST F8 for the prescribed accounting period in which the adjustments were made.
  - \* issuance or receipt of credit and debit notes
  - \* claims of bad debts relief
  - \* refunds made under Tourist Refund Scheme
2. If you have made an error in the GST F5 submitted previously to the Comptroller, you may make the corrections in the GST F5 in the next prescribed period if
  - \* the summation of errors in each accounting period is less than 5% of the value of supplies; AND
  - \* the net GST amount in error for all the accounting periods affected is less than S\$1500. However, this does not apply to errors made in GST F8, the final GST Return.
3. If the net GST amount in error is equal to or greater than \$1500 and for more than 1 accounting period, you may consolidate the errors and report in one GST F7 on per annum basis (financial /calendar/tax year basis). For example, if you are consolidating the errors for 01/01/2007 - 31/12/2007, you should request for a GST F7 for the period of 01/10/2007 - 31/12/2007. In the GST F7, you need to
  - \* declare the original figures from F5 of 01/10/2007- 31/12/2007 + errors from 01/01/2007 - 31/12/2007
  - \* state in the "description of errors" box that the errors declared are for 01/01/2007 - 31/12/2007.
4. If the accounting period of your GST F7 request is a Special Accounting Period or Non-Standard Period (e.g. for backdating of GST registration and liquidation cases created after 04 Oct 2004), please enter the corresponding standard prescribed accounting period in which these periods relate to.

### Step 3:

- Click on <Request for GST F7>  
 - Enter the <Accounting Period From> and <Accounting Period To>.

Click on <Continue>.

<Accounting Period From>  
 - Enter the start date of the GST F7 in dd/mm/yyyy format.  
 <Accounting Period To>  
 - Enter the end date of the GST F7 in dd/mm/yyyy format.

#### Request for GST F7 (Disclosure of Errors on GST Return)

Please enter the accounting period of the GST F7 you wish to request.

Accounting Period From  
(dd/mm/yyyy)

Accounting Period To  
(dd/mm/yyyy)





- Home
- Log out from myTax Portal
- Change IRAS PIN
- e-Services For
  - Corporate Tax
  - Goods & Services Tax
- Partnership
  - How to e-file Form P
  - View Return Status
  - View Correspondence/ Notices
- Property Tax
- S45 Withholding Tax
- Tax Clearance
- e-Submission
- View DIN of Individual Tax Forms

Name :  
 Tax Reference No. :  
 GST Registration No. :

**Confirmation**

Accounting Period	Remarks
01/05/2007 To 31/05/2007	Please e-file the GST F7 by 19/07/2007. The GST F7 will be deleted if it is not submitted by this date.

**Instructions**

To file for the requested GST F7, click on



To request for more GST F7, click on




**Step 4:**

- Click on <E-File> to continue with filing the requested GST F7.


- Click on <Request for GST F7> to request for GST F7 of other accounting periods.

Repeat Step 2 above.

## 5.2 Completing GST F7



**At myTax Portal,**  
You Surf, We Serve



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- Home
- About IRAS
- News & Events
- Careers
- Ask IRAS
- Useful Links
- Technical FAQ

- Home
- Log out from myTax Portal
- Change IRAS PIN
- e-Services For
  - Corporate Tax
  - Goods & Services Tax
- View Account Summary
- Payments
- Tax Resources
  - e-Tax Guides
  - Downloadable Forms
  - Average Exchange Rates
  - Tax Treaties
- Contact IRAS

**GST F7**  
**DISCLOSURE OF ERRORS ON GST RETURN**  
Goods and Services Tax Act (Cap 117A)

Period covered by this return: **01/07/2007 To 31/07/2007**

Supplies		S\$	
1	Total revised value of standard-rated supplies	.00	1
2	Total revised value of zero-rated supplies	.00	2
3	Total revised value of exempt supplies	.00	3
4	Total value of (1)+(2)+(3)	.00	4

Purchases		S\$	
5	Total revised value of taxable purchases	.00	5

Taxes		S\$	€€	
6	Revised output tax due			6
7	Less: Revised input tax and refunds claimed			7
8	Equals: Net GST to be paid to IRAS			8
9	Less: Net GST paid previously for this accounting period			9
10	Equals: Difference to be paid to IRAS			10

**Applicable to Taxable Persons under Major Exporter Scheme / Approved 3rd Party Logistics Company / Other Approved Schemes Only**

11	Total value of goods imported under this scheme	.00	11
----	---	-----	----

**Did you make the following claims in Box 7?**

12	Did you claim for GST you had refunded to tourists? <input type="radio"/> Yes <input checked="" type="radio"/> No	0	12
13	Did you make any bad debt relief claims? <input type="radio"/> Yes <input checked="" type="radio"/> No <a href="#">Self-review of eligibility to Bad Debt Relief Claim</a>	0	13
14	Did you make any pre-registration claims? <input type="radio"/> Yes <input checked="" type="radio"/> No <a href="#">Self-review of eligibility to Pre-Registration Input Tax Claims</a>	0	14

**Revenue**

15	Revenue for the accounting period	0.00	15
----	-----------------------------------	------	----

**Description of Errors**

If you are consolidating the errors for more than one accounting period (up till one year), please state so in this box. For example: "The error declared above is for the period 01/01/2007 to 31/12/2007."

**Declaration**

I declare that the information given above is true and complete.

Name of Declarant : \_\_\_\_\_

Declarant ID : \_\_\_\_\_

Designation : \_\_\_\_\_

Contact Person : \_\_\_\_\_

Contact Tel. No : \_\_\_\_\_

**Important Note:**  
If your Acknowledgement Page is not displayed immediately after submission of your return, you may retrieve a copy after 3 working days. Please login to myTax Portal and click on either:-  
- Goods and Services Tax > View Correspondence/Notices on the left hand menu of your homepage or  
- "Correspondence & Notices > Acknowledgement/Confirmation" after login to portal.

Alternatively, you may check if your return has been received by IRAS using View Return Status.  
Click on Goods and Services Tax > View Return Status on the left hand menu of your homepage

### Step 5.1 - Important checklist when completing GST F7:

It is Compulsory to give a description of errors.  
Do not leave any of the boxes blank.  
If figure is Nil, enter <0>.  
Do not put symbols \$()/ # etc.  
Negative figures can be filled with a negative sign.

### Step 5.2 - Declaration:

Fill in designation, contact person's name & contact no  
- Click on <Submit>  
- Click <ok> to continue.

### 5.3 Printing acknowledgement page for GST F7

**GST F7**  
**DISCLOSURE OF ERRORS ON GST RETURN**  
Goods and Services Tax Act (Cap 117A)

Name :  
 Tax Reference No. :  
 GST Registration No. :  
 Accounting Period :

---

**MY DECLARATION**

		S\$
1	Total revised value of standard-rated supplies	
2	Total revised value of zero-rated supplies	
3	Total revised value of exempt supplies	
4	Total value of (1) + (2) + (3)	
5	Total revised value of taxable purchases	
6	Revised output tax due	
7	Revised input tax and refunds claimed	
8	Net GST to be paid to IRAS	
9	Net GST paid previously for this accounting period	
10	Difference to be claimed from IRAS	
11	Total value of goods imported under Major Exporter Scheme or Approved 3rd Party Logistics Company or Other Approved Schemes Only	
12	Total value of tourist refund claimed	
13	Total value of bad debts relief	
14	Pre-registration claims	
15	Revenue	

**Description of Errors:**  
 XXXXXXX  
 XXXXXXX

I declare that the information given above is true and complete.

Name of Declarant :  
 Declarant ID :  
 Designation :  
 Contact Person :  
 Contact Tel No :

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**ACKNOWLEDGEMENT**

**SUCCESSFUL TRANSMISSION**  
 Your return has been successfully transmitted to IRAS on 10/11/2009 19:56:37. It may be subject to audit review. Your acknowledgement number is 194296.

**PAYMENT INSTRUCTIONS**

**15017244232018**. Please quote the payment reference number behind the cheque when making payment.

If you are paying your GST by cheque, please use a Singapore cheque crossed "Not Negotiable" and "Account Payee Only". The cheque must be made payable to the:

**"Comptroller of GST - ROC XXXXXXXXXX"**.

On the reverse side of the cheque, please write your:

**-Payment Reference No.,**  
**-Name,**  
**-Tax Reference No. and**  
**-Accounting period**

Please send the cheque to:  
 Inland Revenue Authority of Singapore,  
 Singapore Post Centre  
 Post Office P.O. Box 394  
 Singapore 914014  
 Please do not attach this acknowledgement page with your cheque payment.

If you have recently submitted your GIRO application form, your payment via GIRO will only commence when you next e-File. Meanwhile, please continue to pay your GST via AXS/SAM/Cheque.

**IMPORTANT MESSAGES**  
 A 5% late payment penalty is payable on any tax unpaid after the due date.

Please click the "e-File for other periods" button at the bottom of the page to submit other outstanding returns, if any.

Your next GST Return will be made available online. You can start to e-file one day after the end of accounting period.

To view your account summary, please refer to [View Account Summary](#).

To retrieve a soft copy of this acknowledgement page (available 2-3 working days later) or other past correspondence from IRAS, please refer to [View Correspondence/Notices](#).

Print

e-File for other periods

Exit

Please print or save this page before you exit.

**Step 6 Acknowledgement:**

Click on <Print> to print the acknowledgement page.

Note under **Payment Instructions:**  
 GIRO on the 15<sup>th</sup> day of the following month after the due date for the submission of the GST return.

- Click <Submit>
- Print the acknowledgement page.

## 6. Frequently Ask Questions (FAQ)

### For EASY

Please visit the following website for FAQ on EASY.

<http://www.iras.gov.sg/irasHome/page.aspx?id=4226#A11>

### For e-filing of GST returns

Please visit the following website for FAQ on e-filing of GST returns.

[http://www.iras.gov.sg/irasHome/uploadedFiles/Quick\\_Links/e-Services/Goods\\_and\\_Services\\_Tax/faq-filing.doc](http://www.iras.gov.sg/irasHome/uploadedFiles/Quick_Links/e-Services/Goods_and_Services_Tax/faq-filing.doc)