



INLAND REVENUE
AUTHORITY
OF SINGAPORE

User Guide

Submit S45 Document

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Viewing S45 Form

The screenshot shows the IRAS S45 Form viewing interface. At the top left is the IRAS logo. Below it, the text 'INLAND REVENUE AUTHORITY OF SINGAPORE' is visible. A search icon is on the top right. The main navigation bar includes 'Tax Ref No.', 'Email Us (myTax Mail)', '13 Notices/Letters', 'Account', and 'Logout'. Below this, a secondary navigation bar shows 'Overview', 'Corporate Tax', 'Employers', 'S45', and 'More'. The 'S45' tab is selected, and a dropdown menu is open, listing options: 'Approve S45 Form', 'File S45 Form', 'Retrieve S45 Form (Draft)', 'Submit S45 Form', 'View S45 COR Status', 'View/Amend S45 Form', 'View S45 GIRO Plan', and 'Submit S45 Document'. The 'Submit S45 Document' option is highlighted with a black border. On the left side of the main content area, there is a 'Note' section stating: 'The company/ business has subscribed to the following notification By post to your company's/ business' registered address'. Below this, a list of notifications is shown: 'Corporate Tax paper notices' and 'S45 Withholding Tax paper notices'. A 'VIEW DETAILS' button is located to the right of the dropdown menu. The bottom of the page shows the last login time: 'Last login on Friday, 17 Sep 2021 4:21 PM (Singapore time)'.

Step	Action/ Note
1	Select S45
2	Select Submit S45 Document

Submit S45 Document by Preparer

Submit S45 Document

Important

- Please ensure file attachments are free from unsafe and active contents. Otherwise, they will not be processed by IRAS. ⓘ
- You can upload a maximum of 5 documents per submission.
- Document(s) pending approval must be submitted to IRAS within 7 days from the uploaded date, otherwise the document(s) will be removed.

Filing for

S45

Submitting Document For *

--- Select ---

Acknowledgement No. ⓘ *

--- Select ---

Amend S45

PROCEED

Step	Action/ Note
1	Select Amend S45 under Submitting Document For
2	Enter the amendment Acknowledgement No. the supporting document is meant for
	Note: Documents can be uploaded for amendment submitted via e-Service, View/Amend S45 Form, only

Submit S45 Document by Preparer – Uploading a file

Submit S45 Document

Important

- Please ensure file attachments are free from unsafe and active contents. Otherwise, they will not be processed by IRAS. ⓘ
- You can upload a maximum of 5 documents per submission.
- Document(s) pending approval must be submitted to IRAS within 7 days from the uploaded date, otherwise the document(s) will be removed.

Filing for

S45

Submitting Document For *

Amend S45

Acknowledgement No. ⓘ *

416049

PROCEED

S45 Document Submission

Select file(s) to upload that is applicable to your submission.

Type of Document	Status ⓘ	Details	Actions
S45 Invoice			<div>SELECT FILE</div> <div>File Type Allowed pdf Maximum File Size 2 MB</div>
S45 Contract			<div>SELECT FILE</div> <div>File Type Allowed pdf Maximum File Size 2 MB</div>
S45 Credit Note			<div>SELECT FILE</div> <div>File Type Allowed pdf Maximum File Size 2 MB</div>

Step	Action/ Note
1	Select Select File to upload a document that is applicable to the amendment submission
	Note: <ul style="list-style-type: none">• Maximum file size per document is 2 MB and only PDF file type is allowed• To remove any password from the file before uploading the file• Ensure the file name is below 150 characters• Select ⓘ button for the description of the status

Submit S45 Document by Preparer – Uploading a file

Submit S45 Document

Important

- Please ensure file attachments are free from unsafe and active contents. Otherwise, they will not be processed by IRAS. ⓘ
- You can upload a maximum of 5 documents per submission.
- Document(s) pending approval must be submitted to IRAS within 7 days from the uploaded date, otherwise the document(s) will be removed.

Filing for	S45
Submitting Document For *	<div>Amend S45 ▾</div>
Acknowledgement No. ⓘ *	<div>416049</div>

PROCEED

S45 Document Submission

Select file(s) to upload that is applicable to your submission.


Type of Document	Status ⓘ	Details	Actions
S45 Invoice			<div>X REMOVE</div>
File Attached INVOICE 123.pdf (40 KB)			
S45 Contract			<div>SELECT FILE</div> <div>File Type Allowed pdf Maximum File Size 2 MB</div>
S45 Credit Note			<div>SELECT FILE</div> <div>File Type Allowed pdf Maximum File Size 2 MB</div>

Step	Action/ Note
1	Select Remove to delete a file that was uploaded

Submit S45 Document by Preparer

S45 Document Submission

Select file(s) to upload that is applicable to your submission.

Type of Document	Status 	Details	Actions
S45 Invoice			<div>X REMOVE</div>
File Attached INVOICE 123.pdf (40 KB)			
S45 Contract			<div>SELECT FILE</div> <div>File Type Allowed pdf Maximum File Size 2 MB</div>
S45 Credit Note			<div>SELECT FILE</div> <div>File Type Allowed pdf Maximum File Size 2 MB</div>
S45 Other document 1			<div>SELECT FILE</div> <div>File Type Allowed pdf Maximum File Size 2 MB</div>
S45 Other document 2			<div>SELECT FILE</div> <div>File Type Allowed pdf Maximum File Size 2 MB</div>

SUBMIT TO APPROVER

Step	Action/ Note
1	Select Submit to Approver to proceed with the document submission to the approver

Submit S45 Document by Preparer

S45 Document Submission

Select file(s) to upload that is applicable to your submission.

Type of Document	Status ⓘ	Details	Actions
S45 Contract			<div>SELECT FILE</div> <div>File Type Allowed pdf Maximum File Size 2 MB</div>
S45 Credit Note			<div>SELECT FILE</div> <div>File Type Allowed pdf Maximum File Size 2 MB</div>
S45 Other document 1			<div>SELECT FILE</div> <div>File Type Allowed pdf Maximum File Size 2 MB</div>
S45 Other document 2			<div>SELECT FILE</div> <div>File Type Allowed pdf Maximum File Size 2 MB</div>
S45 Invoice	PENDING APPROVAL	Uploaded by NAME FOR T9010361F on 25 Nov 2021	

SUBMIT TO APPROVER

Step

Action/ Note

Note:

- Upon successful submission to the approver, the "Status" in the "S45 Document Submission" page will be updated to "Pending Approval"
- The date and the individual who uploaded the document will be displayed under "Details"
- Documents submitted to the approver will be saved up to **7 days** after which it will be deleted
- A submission to the approver is not considered as a submission to IRAS

Approving and Submitting S45 Document by Approver

Submit S45 Document

Important

- Please ensure file attachments are free from unsafe and active contents. Otherwise, they will not be processed by IRAS. ⓘ
- You can upload a maximum of 5 documents per submission.
- Document(s) pending approval must be submitted to IRAS within 7 days from the uploaded date, otherwise the document(s) will be removed.

Filing for

S45

Submitting Document For *

--- Select ---

Acknowledgement No. ⓘ *

--- Select ---

Amend S45


PROCEED

Step	Action/ Note
1	Select Amend S45 under Submitting Document For
2	Enter the amendment Acknowledgement No. the supporting document is meant for
	Note: Documents can be uploaded for amendment submitted via e-service, View/Amend S45 Form, only

Approving and Submitting S45 Document by Approver

S45 Document Submission

Select the document(s) to approve and submit to IRAS.

Type of Document	Status ⓘ	Details	Actions
S45 Invoice	PENDING APPROVAL	Uploaded by NAME FOR T9010361F on 25 Nov 2021	X REMOVE
<input type="checkbox"/>  Document approved for submission			
S45 Contract			SELECT FILE <small>File Type Allowed pdf Maximum File Size 2 MB</small>
S45 Credit Note			SELECT FILE <small>File Type Allowed pdf Maximum File Size 2 MB</small>
S45 Other document 1			SELECT FILE <small>File Type Allowed pdf Maximum File Size 2 MB</small>
S45 Other document 2			SELECT FILE <small>File Type Allowed pdf Maximum File Size 2 MB</small>


SUBMIT TO IRAS

Step	Action/ Note
1	To submit the document uploaded by the preparer to IRAS, check the box beside Document approved for submission
2	Select Submit to IRAS
	Note: <ul style="list-style-type: none">• Select Document approved for submission, to view the uploaded document submitted by the preparer• Approver can upload more documents here if necessary. Select Select File to upload the file that is applicable to the amendment submission

Approving and Submitting S45 Document by Approver

S45 Document Submission

Select the document(s) to approve and submit to IRAS.

Type of Document	Status 	Details	Actions
S45 Contract			<div>SELECT FILE</div> <div>File Type Allowed pdf Maximum File Size 2 MB</div>
S45 Credit Note			<div>SELECT FILE</div> <div>File Type Allowed pdf Maximum File Size 2 MB</div>
S45 Other document 1			<div>SELECT FILE</div> <div>File Type Allowed pdf Maximum File Size 2 MB</div>
S45 Other document 2			<div>SELECT FILE</div> <div>File Type Allowed pdf Maximum File Size 2 MB</div>
S45 Invoice	RECEIVED	Date Submitted 25 Nov 2021 Submitted By NAME FOR T9010362D Acknowledgement No. 416049	

SUBMIT TO IRAS

Step	Action/ Note
	Note: <ul style="list-style-type: none">• Upon successful submission to IRAS, the “Status” in the “S45 Document Submission” page will be updated to “Received”• The date of submission to IRAS, the person who submitted the document and the document submission acknowledgement no. will be displayed under “Details”• Documents that are submitted to IRAS cannot be deleted

Contact information

For enquiries on this user guide, please call (65) 63567012 (Withholding Tax) or email [myTax mail](mailto:myTax@mail)

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