Late filing or non-filing of Individual Income Tax Returns (Form B1/B/P/M)

The large majority of taxpayers e-file their tax returns by the due date of 18 Apr each year. If you do not file your Individual Income Tax Return on time, you (or the precedent partner in the case of a partnership) will be subject to a composition amount or face recovery actions.

Consequences for late or non-filing of tax returns

Failure to file your Income Tax Return by the due date is an offence.

IRAS may take the following recovery actions if you fail to file by the due date:

1. Issue an estimated Notice of Assessment. You must pay the estimated tax within 1 month
2. Offer to compound the offence
3. Issue a Notice to Attend Court/ Summons

If you receive a letter, form or SMS from IRAS informing you to file an Income Tax Return, you must comply. This requirement applies regardless of your previous year's earnings or whether your employer participates in the Auto-Inclusion Scheme (AIS) for Employment Income.

In the absence of a notification received from IRAS, you can verify whether you need to file an Income Tax Return via our filing checker.

Estimated Notice of Assessment

IRAS may issue an estimated Notice of Assessment based on your income from previous years or other available information. When estimating your tax, IRAS may assume an increase in your income.

If you receive an estimated Notice of Assessment, you must:

1. **Pay the estimated tax within 1 month from the date of the Notice of Assessment**

   You must pay the estimated tax even if you intend to object to the assessment or are awaiting the outcome of your objection. Penalties will apply for late payment.

2. **File your Income Tax Return immediately**

   You must immediately file your Income Tax Return and/or documents, such as the certified Statement of Accounts, for IRAS to review the estimated tax assessment raised. Any excess tax paid will be refunded.

Offer of composition

Instead of taking prosecution actions, IRAS may offer you (or the precedent partner in the case of a partnership) the option to pay a composition amount.

The composition amount can be up to $5,000 per offence, depending on your past compliance records. A notice will be sent to inform you of the composition amount. To avoid prosecution, you must pay the composition amount and file the overdue tax return and documents by the specified due date.

Paying the composition amount

Quote the payment reference number / payment slip number (for partnerships) when paying the composition amount using the preferred **payment modes**. GIRO payment is not allowed.

The payment will be processed within 3 working days. To verify if your payment has been credited, log in to **myTax Portal** and select "View Account Summary".

Legal actions may still be taken against you if you do not file the outstanding tax return and documents after paying the composition amount. The payment made will be used to settle any unpaid tax.

Appealing for waiver of composition amount

Submit your penalty waiver appeal through the **Appeal for Penalty Waiver** digital service via myTax Portal. You will receive an instant outcome, and successful appeals will be reflected in your tax account within 3 working days.
[Note: To avoid delays, please do not submit appeals through other channels such as myTax Mail, email or calls.]

You will need the following information to complete the appeal for waiver of composition amount request online:

1. Year of Assessment
2. Contact number

This digital service will take approximately 3-5 minutes to complete.

Appeals will only be considered if:

1. You have submitted the outstanding tax returns and/or documents before the due date stated in the offer of composition. The filing, including certified statement of accounts where applicable, must be reflected in your tax account.
2. You have filed your tax returns on time for the past 2 years.

Notice to Attend Court/ Summons

A Notice to Attend Court/ Summons may be issued to you (or the precedent partner in the case of a partnership) if IRAS does not receive:

1. The required tax return and/or documents by the due date
2. Payment of the composition amount by the due date

The notice will specify a court date. To avoid attending court, you must complete all of the following actions by the specified deadline in the Notice to Attend Court/ Summons:

1. File the outstanding tax return and/or documents
2. Pay the composition amount (Quote the payment slip number)

Postponement of Court hearing

If you need more time to file and/or pay the composition amount, you must attend Court on the specified date indicated in the Notice to Attend Court/ Summons to appeal for a postponement.

Attending Court

Failure to attend Court may result in further legal actions taken against you, potentially including the issuance of a warrant of arrest.

Should you be convicted of the offence in Court, you may face a fine of up to $5,000 for each offence.

You are still required to file the outstanding Income Tax Return and/or documents. Otherwise, further legal actions may be taken.

Failure to file your tax returns for 2 or more years

If you fail to file your tax returns for 2 years or more, you may be issued with a Notice to Attend Court/ Summons. On conviction in Court, for each offence, you may be ordered to pay:

1. A penalty that is twice the amount of tax assessed; and
2. A fine of up to $5,000.

If you fail to pay the penalty or fine to the Court, you may be imprisoned for up to 6 months.

Filing outstanding tax returns

For current Year of Assessment

e-File your outstanding Income Tax Return via myTax Portal.

If the online tax return is not available, please chat with us or call 1800-356 8300 (+65 6356 8300) to request paper forms to be sent via post.

For previous Year(s) of Assessment

Please chat with us or call 1800-356 8300 (+65 6356 8300) to obtain paper forms via post.

FAQs

+ EXPAND ALL

I received a notification informing me to file my tax return for the Year of Assessment (YA) but I did not work last year. Do I need to file my tax return?

My employer has sent my employment income details to IRAS. Do I still have to file my tax return?

I received a notification to file my Income Tax Return after the filing due date of 18 Apr. When is the due date for filing this return?

Can I request an extension to file my overdue tax return?

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