



INLAND REVENUE
AUTHORITY
OF SINGAPORE

User Guide

File Form IR21 (Tax Clearance)



Feedback | Technical FAQ (PDF, 2.17 MB)

Announcement: **myTax Portal** will not be available on **20 Jan 2019 (Sun)**, 2:00 AM to 4:00 PM (Singapore time). We apologise for any inconvenience caused.

Weekly maintenance hours (Singapore time):
Wed 2:00 AM - 6:00 AM | Sun 2:00 AM - 8:30 AM

Login to *myTax Portal*



Personal Tax
with SingPass



Business Tax
with CorpPass



Tax Agent Login

Business Client
with CorpPass

Individual Client
with CorpPass and IRAS Authorisation Code

> **Client Notice of Transfer**
using CorpPass

> Request **SingPass/ CorpPass**



Tax Season 2019

Find out all you need to know about individual income tax filing and your tax filing obligations.

> **More Announcements**



CorpPass

Businesses to transact with IRAS using CorpPass from 1 Sep 2018.

Step	Action/ Note
	myTax Portal Login page (https://mytax.iras.gov.sg)
1	Select login for <ul style="list-style-type: none"> - Business Tax or - Tax Agent Login >> Business Client

Note:

You need to be authorised by your organization via the Singapore Corporate Access (CorpPass) before using this eService.

For more information on CorpPass, please refer to the user guide at www.iras.gov.sg > e-Services > Others > CorpPass



[A](#) [A](#) [A](#) [Contact Us](#) | [Feedback](#) | [Sitemap](#) | [FAQ](#)

Is your business CorpPass-ready?

From 1 Sep 2018, business entities can ONLY use CorpPass to log in to government digital services. Set up your access now to transact with agencies such as CPF, IRAS and MOM, to prevent disruption to your business flow.

Log in with CorpPass

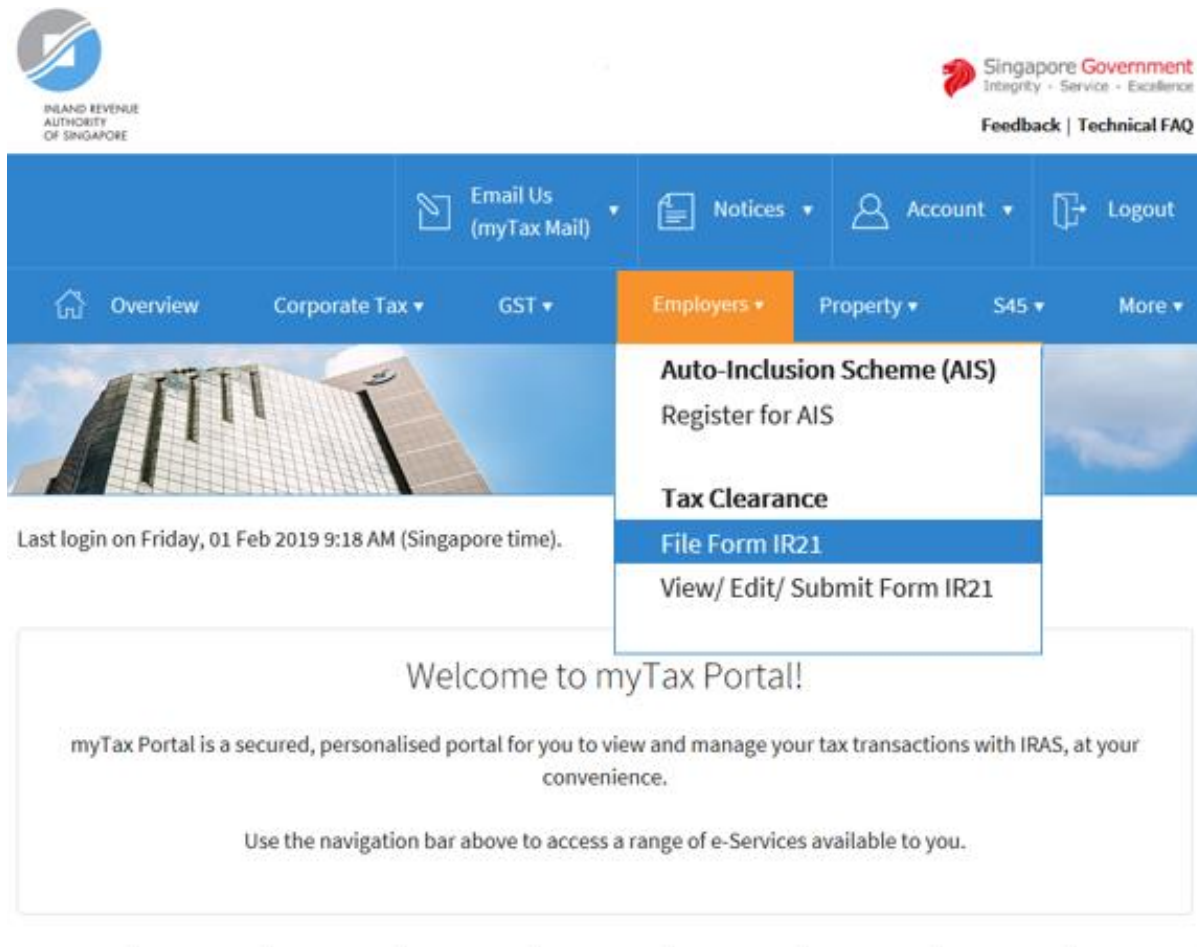
 ⓘ ⓘ ⓘ☐ Remember Entity ID ⓘ

Forgot [Entity / CorpPass ID](#) or [Password](#)

Cancel

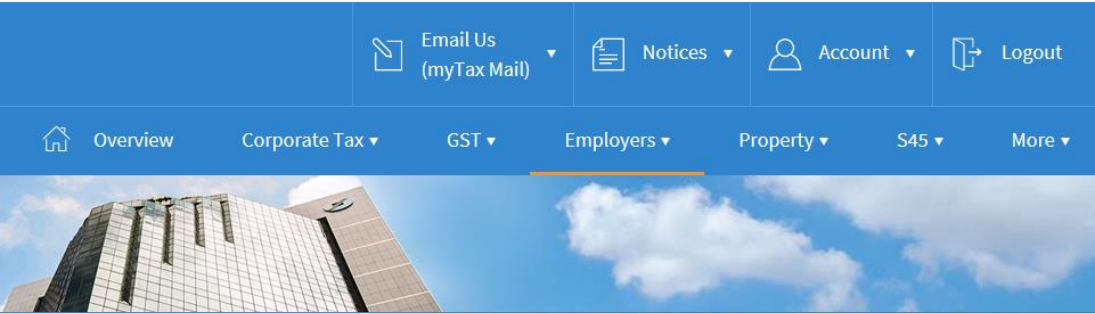
Login ▶

Step	Action/ Note
	Log in with CorpPass
1	Enter your organisation's UEN/ Entity ID
2	Enter your CorpPass ID
3	Enter your Password
4	Click on Login



The screenshot displays the myTax Portal interface. At the top left is the Inland Revenue Authority of Singapore logo. At the top right is the Singapore Government logo with the tagline 'Integrity · Service · Excellence' and links for 'Feedback' and 'Technical FAQ'. Below these is a blue navigation bar with icons and labels for 'Email Us (myTax Mail)', 'Notices', 'Account', and 'Logout'. A secondary navigation bar contains links for 'Overview', 'Corporate Tax', 'GST', 'Employers' (highlighted in orange), 'Property', 'S45', and 'More'. A dropdown menu is open under 'Employers', showing options: 'Auto-Inclusion Scheme (AIS) Register for AIS', 'Tax Clearance', 'File Form IR21' (highlighted in blue), and 'View/ Edit/ Submit Form IR21'. Below the navigation bar is a banner image of a modern building. To the left of the banner, it says 'Last login on Friday, 01 Feb 2019 9:18 AM (Singapore time)'. Below the banner, a white box contains the text: 'Welcome to myTax Portal!', 'myTax Portal is a secured, personalised portal for you to view and manage your tax transactions with IRAS, at your convenience.', and 'Use the navigation bar above to access a range of e-Services available to you.'

Step	Action/ Note
	myTax Portal Welcome Page
	To file a Form IR21, select the following links from the mega menu bar: <ul style="list-style-type: none"> - Employers - File Form IR21 under Tax Clearance



Client Selection
for File Form IR21

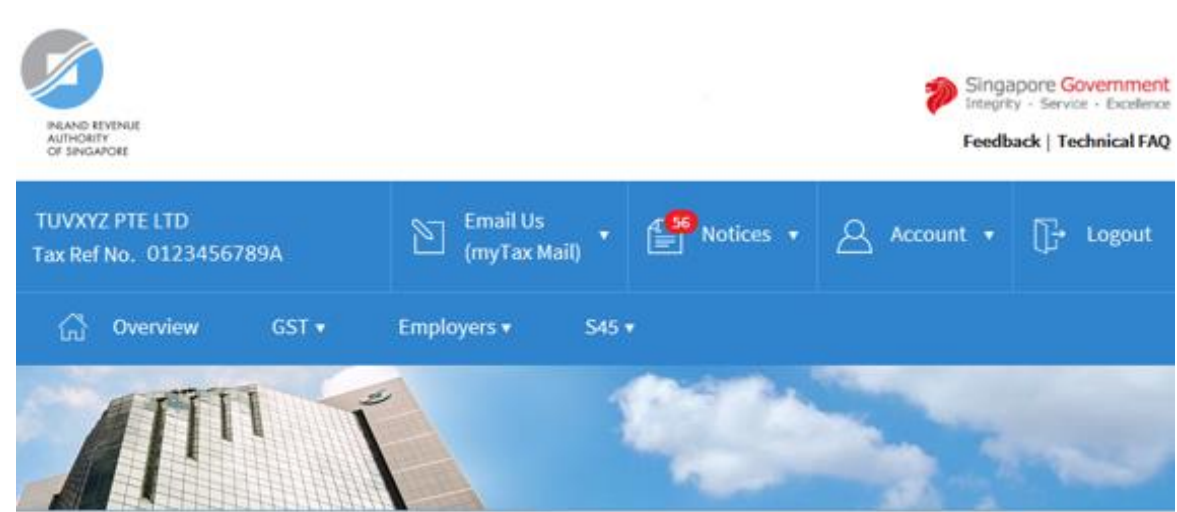
Continue with

Client Tax Ref No. ⓘ

UEN-LOCAL CO ▾

NEXT

Step	Action/ Note
	File Form IR21 – Client/ Third Party Selection
	If you have logged in for your Client's Tax Matters, you are required to provide your client's tax reference number.
1	Enter your client's Tax Reference Number .
2	Click on Next .



Step	Action/ Note
	File Form IR21 page – Part 1
1	Complete the fields in sequential order.
2	Click on Next for system to process your inputs.

File Form IR21

This application allows employers to file Form IR21 for non-Singapore citizen employees who are ceasing employment in Singapore or leaving Singapore for more than 3 months.

[Learn more about the requirements before e-Filing.](#)

1. Employee's ID*

FIN

F1234567V

2. Date of Commencement*

01/06/2016

3. Date of Cessation*

28/02/2019

NEXT

CLEAR ALL

File Form IR21

This application allows employers to file Form IR21 for non-Singapore citizen employees who are ceasing employment in Singapore or leaving Singapore for more than 3 months.

[Learn more about the requirements before e-Filing.](#)

1. Employee's ID*

2. Date of Commencement*

3. Date of Cessation*

FIN

F1234567V

01/06/2016

28/02/2019

EDIT

4. Total employment income for each year is \$21,000 or less *

YES

5. Total employment income for calendar year(s):

Year 2019 *

S\$

1,500

.00

Year 2018 *

S\$

19,001

.00

Next Step

PROCEED TO NEXT PAGE

CLEAR ALL

Step	Action/ Note
	File Form IR21 page – Part 2
	Once the NEXT button is invoked, it will be changed to EDIT and item 1 to 3 will become 'read-only' fields. Click on EDIT if you need to edit your entries for Item 1 to 3. Please click on for assistance.
5	Item 4 and 5 need to be completed only if the fields are displayed. After each entry, click outside the field for system to trigger the next action.
6	Verify your entries.
7	Click on Proceed to Next Page after you have confirmed your entries as the information provided would not be modifiable in the subsequent pages.

File Form IR21

 **PRINT**
Notification Received - Tax Clearance is Not Required

Employer's Name	TUVXYZ	Employer's ID	0123456789A
Notification No.	390324	Date/ Time	30 Jan 2019 11:40 AM
Authorised Personnel	MTM - NRIC		

Employee's Name	XXX
Employee's ID	F1234567V
Period of Employment	01 Jun 2016 - 28 Feb 2019
Total employment income for <u>each year</u> is \$21,000 or less	YES
Total employment income for calendar year(s):	
Year 2019	\$ 1500
Year 2018	\$ 19001

Based on the information provided on 30 Jan 2019 11:40 AM, tax clearance is not required for the above-mentioned employee. No Directive/ Notice of Assessment will be issued. Please proceed to release any monies withheld for tax clearance to your employee.

With this notification, you are not required to report the employee's employment income via Auto Inclusion Scheme.

However, if there are changes to be made [to this filing record](#), you are required to [re-file](#) a Form IR21.

Please save a copy before you leave this Notification page.

[VIEW FILING STATUS](#)
[FILE A NEW FORM IR21](#)

Step	Action/ Note
	Notification Page
	You will receive this notification page if Tax Clearance is not required for your employee.
1	Click on the Print icon on the top right hand corner to print this page or save a PDF copy for your record. Filing process ends here.
2	Click on: - File a New Form IR21 to begin a new filing; or - View Filing Status to view filing and processing status of Form IR21 records.

File Form IR21

1. Main Form
2. Consolidated Statement
3. Acknowledgement

Employee's ID
FIN F1234567V

Date of Commencement
01 Jun 2016

Date of Cessation ⓘ
28 Feb 2019

Form IR21 Type ⓘ
ORIGINAL

The employee's employment income for the **Year 2018** has been submitted under Auto-Inclusion Scheme. Do you need to make any changes to the income previously reported? *
Select

Next Step

Cancel this filing and return to File Form IR21 page
CANCEL FILING

OR

Proceed to next page
PROCEED

Step	Action/ Note
	Form IR21 – Main Form
	You will be brought to this Main Form page if Tax Clearance is required for your employee.
1	Complete this page.
2	Click on Proceed button on the right after you have confirmed the entries as the information entered would not be modifiable in the subsequent pages.
	<p>Note:</p> <p><u>Form IR21 Type</u> Select "Original" if you are filing the first Form IR21 for your employee.</p> <p>Select "Additional" to report the additional income paid/payable to the employee and the additional monies withheld.</p> <p>Select "Amended" to re-file a Form IR21. You are required to report the full set of income details and the revised amount of monies withheld in the applicable fields. The Amended Form IR21 submitted will supersede all other Form IR21 previously submitted for the employee.</p> <p><u>Change in monies withheld</u> If you are only making changes to the amount of money withheld, please email the details to IRAS via myTax Mail at myTax Portal.</p>

File Form IR21

1. Main Form

2. Consolidated Statement

3. Acknowledgement

Employee's ID :

F1234567V

Form IR21 Type :

ORIGINAL

Employee's Details

1. Employee's Name *

2. Employee's ID

F1234567V

3. Date of Birth *

dd/mm/yyyy

4. Gender *

MALE

FEMALE

5. Marital Status *

Select

6. Nationality *

Select

Contact Details

Please inform your employee to update his/ her latest contact details with IRAS.

Next Step

Update Employment and Income Details

Select

OR

Update Spouse's/ Children's Particulars

PROCEED

Select

Employment Record

Income Details

Appendix 1: Value of Benefits-In-Kind Provided on or after 01 Jan 2014

Appendix 2: Details of Gains and Profits from Stock Options/Share Ownership Plans

CANCEL FILING

CLEAR ALL

SAVE DRAFT

Step	Action/ Note
	Employee's Details
	It is mandatory to complete the employee's details if this page is displayed.
1	Complete this page and verify your entries.
2	<div>Next Step Section</div> <div>i) Click on the Proceed button on the right to update spouse's and/ or children's particulars (as recommended); or</div> <div>ii) Select the link from the dropdown list on the left and click on Proceed button to go to the other e-Filing page directly.</div> <div>Note:</div> <div>At any point of time, you may click on:</div> <div><div>- Cancel Filing to discard the Form IR21;</div><div>- Clear All to clear the entries on this page;</div><div>- Save Draft to save your entries as a draft for subsequent retrieval.</div></div> <div>It is important to know that your draft will only be temporarily stored in our server for 21 days, after which it will be deleted. The draft stored on our server will not considered as a Form IR21 submission.</div>

File Form IR21

1. Main Form

2. Consolidated Statement

3. Acknowledgement

Employee's Name:

AA BB

Employee's ID:

F1234567V

Form IR21 Type:

ORIGINAL

Spouse's/ Children's Particulars ⓘ (Complete only if applicable)

1. Name of Spouse

2. Date of Birth

dd/mm/yyyy ⓘ

3. Identification No.

Select ▾

4. Date of Marriage

dd/mm/yyyy ⓘ

5. Nationality

Select ▾

6. Is the spouse's annual income more than S\$4,000?

Select ▾

Spouse's Employer Name, if known

Spouse's Employer Address, if known

Step	Action/ Note
	Spouse's / Children's Particulars Part 1 – Spouse's Particulars
1	Complete the dependant's particulars if your employee is married.

7. Children's Particulars

(enter the name of school if child is above 16 yrs old and is currently attending full time education)

Order	Name of Child	Gender	Date of Birth	Name of School
<input type="text"/>	<input type="text"/>	Select ▼	dd/mm/yyyy	<input type="text"/>
<input type="text"/>	<input type="text"/>	Select ▼	dd/mm/yyyy	<input type="text"/>
<input type="text"/>	<input type="text"/>	Select ▼	dd/mm/yyyy	<input type="text"/>
<input type="text"/>	<input type="text"/>	Select ▼	dd/mm/yyyy	<input type="text"/>
<input type="text"/>	<input type="text"/>	Select ▼	dd/mm/yyyy	<input type="text"/>

+ Add another child particulars

Next Step

Update other section of the Form IR21

Select ▼

PROCEED

OR

Update Employment Record page to provide information on employee's cessation of employment

PROCEED

CANCEL FILING

CLEAR ALL

SAVE DRAFT

Step	Action/ Note
	Spouse's / Children's Particulars Part 2 – Children's Particulars
2	Complete the dependant's particulars if your employee is married.
3	<u>Next Step Section</u> i) Click on the Proceed button on the right to go to Employment Record page (as recommended); or ii) Select the link from the drop-down list on the left and click on Proceed button to go to the other e-Filing page directly.

File Form IR21

1. Main Form
2. Consolidated Statement
3. Acknowledgement

Employee's Name: AA BB
Employee's ID: F1234567V Form IR21 Type: ORIGINAL

Employment Record ?

- Designation ?
- Date of Arrival ?
- Date of Commencement
- Date of Cessation
- Date of Departure, if known
- Date of Resignation/ Termination Notice Given
- Give reasons if less than one month's notice is given to IRAS before employee's cessation
- Amount of monies withheld pending tax clearance* ? S\$
- Are these all the monies you can withhold from the date employee tendered resignation or termination of employment? ☐ Yes ☐ No Reason

Step	Action/ Note
	Employment Record – Part 1
1	Complete this page.
	<p><u>Note:</u></p> <p>i) Date of Arrival and Date of Departure can be left blank if the information is not available; or</p> <p>ii) Date of Resignation/ Termination Notice Given can be left blank if your employee leaves the organisation without giving any notice.</p> <p>If you are filing an Additional or Amended Form IR21, this page will be pre-filled with last the submitted information. Please review and update the pre-filled information where applicable.</p>

9b. Give reason for indicating "S\$0.00" in item 8

10. Date last salary paid*

11. Amount of last salary paid* S\$

12. Period applicable for last salary paid*

13. Is the employee being re-employed in Singapore?

If yes, please specify the name and telephone no. of the new employer, if known

14. Is the salary credited to employee's bank?*

a. If yes, please state name of bank

15. Is the employee's Income Tax borne by employer*

For partially borne, please provide details

Next Step

Update other section of the Form IR21

OR

Go to Income Details page to enter the income of the employee

PROCEED

PROCEED

CANCEL FILING

CLEAR ALL

SAVE DRAFT

Step	Action/ Note
	Employment Record – Part 2
2	<p>Continue to complete the rest of the information on this page.</p> <p>Note: <u>Item 15 on Employee's Income Tax borne by employer</u></p> <p>Select "No" if the company is not bearing the employee's tax. Please note that deduction from employee's salary or withholding his salary for tax clearance are not considered as tax borne by employer.</p>
3	<p>Next Step Section</p> <p>i) Click on the Proceed button on the right to go to Income Details page (as recommended); or</p> <p>ii) Select the link from the drop-down list on the left and click on Proceed button to go to the other e-Filing page directly.</p>

File Form IR21

1. Main Form

2. Consolidated Statement

3. Acknowledgement

Employee's Name: AA BB

Employee's ID: F1234567V

Form IR21 Type: ORIGINAL

Income Details

Indicate amount based on calendar year basis in the column(s) provided.

Income	Year of Cessation	Year Prior to Year of Cessation
	01 Jan 2019 - 28 Feb 2019 S\$	01 Jan 2018 - 31 Dec 2018 S\$
1. Gross Salary, Fees, Leave Pay, Wages and Overtime pay	<input type="text" value="0 .00"/>	<input type="text" value="0 .00"/>
2a. Contractual Bonus ⓘ	<input type="text" value="0 .00"/>	<input type="text" value="0 .00"/>
2b. Non-Contractual Bonus ⓘ	<input type="text" value="0 .00"/>	<input type="text" value="0 .00"/>
Date of Payment	<input type="text" value="dd/mm/yyyy"/> ⓘ	<input type="text" value="dd/mm/yyyy"/> ⓘ
3. Director's Fees ⓘ	<input type="text" value="0 .00"/>	<input type="text" value="0 .00"/>
Approved at the company's AGM/ EGM on	<input type="text" value="dd/mm/yyyy"/> ⓘ	<input type="text" value="dd/mm/yyyy"/> ⓘ
4. Others	<div style="border: 2px solid green; padding: 2px; display: inline-block;">▼</div>	

Step	Action/ Note
	Income Details – Part 1
	<p><u>Note:</u></p> <p>i) All income fields are to be reported in Singapore dollars under the respective years.</p> <p>ii) Complete the applicable fields for the year of cessation and the year prior to the year of cessation (if shown) respectively.</p>
1	For Item 4 (Others), click on triangle icon as highlighted in green to expand the income fields from Item 4a to 4j, where applicable.

4a. Gross Commission	0 .00	0 .00
4b. Allowances ⓘ	0 .00	0 .00
4c. Gratuity/ Ex-Gratia Payment	0 .00	0 .00
4d. Notice Pay	0 .00	0 .00
4e. Compensation for loss of office (excluding any Notice Pay which should be reflected at 4(d) above) ⓘ	0 .00	
4f. Retirement Benefits (Other than CPF Benefits)	0 .00	0 .00
Name of Fund		
Date of Payment	dd/mm/yyyy	dd/mm/yyyy
4g. Contributions made by employer to any Pension/ Provident Funds constituted outside Singapore	0 .00	0 .00
Name of Pension/ Provident Fund		
4h. Excess/ Voluntary contribution to CPF by employer ⓘ	0 .00	0 .00
4i. Gains or profits from Employee Stock Option (ESOP)/ other forms of Employee Share Ownership (ESOW) Plans ⓘ	0.00	0.00
Provide details of stock options gains in Appendix 2		
Check the box below if the employee has unexercised ESOP/ unvested ESOW granted:		
i. on or after 1 Jan 2003 and tracking option applies	<input type="checkbox"/>	
ii. before 1 Jan 2003	<input type="checkbox"/>	
4j. Value of Benefits-in-Kind ⓘ	0.00	0.00
Provide details of Benefits-in-Kind in Appendix 1		
Subtotal of Others 4(a) to 4(j)	0.00	0.00
Total Income	0.00	0.00

Step	Action/ Note
	Income Details – Part 2
2	Complete the other income details for the relevant year, where applicable.
3	Click on the applicable hyperlinks to access the following appendices: <ul style="list-style-type: none"> - Appendix 1 to provide details of Benefits-in-Kind; or - Appendix 2 to provide details of gains or profits from Employee Stock Option Plans (ESOP)/ Share Ownership Plan (ESOW).

Deductions	Year of Cessation	Year Prior to Year of Cessation
	01 Jan 2019 - 28 Feb 2019 S\$	01 Jan 2018 - 31 Dec 2018 S\$
5. Employee's compulsory contribution to CPF/ Designated Pension or Provident Fund (less amount refundable/ to be refunded)	<input type="text" value="0"/> .00	<input type="text" value="0"/> .00
Name of Fund	<input type="text"/>	<input type="text"/>
6. Donations deducted from salary for Yayasan Mendaki Fund/ Community Chest of S'pore/ SINDA/ CDAC/ ECF/ Other tax exempt donations	<input type="text" value="0"/> .00	<input type="text" value="0"/> .00
7. Contribution deducted from salary for Mosque Building Fund	<input type="text" value="0"/> .00	<input type="text" value="0"/> .00

Step	Action/ Note
	Income Details – Part 3
4	Complete the Deductions section, where applicable
5	<u>Next Step Section</u> i) Click on the Proceed button on the right to view and verify the Consolidated Statement (as recommended); or ii) Select the link from the drop-down list on the left and click on Proceed button to go to the other e-Filing page directly.

Next Step

Update other section of the Form IR21

Select

▼

PROCEED

OR

View consolidated statement to verify your declaration and submit Form IR21


PROCEED


CANCEL FILING

CLEAR ALL

SAVE DRAFT

Appendix 1 : Value of Benefits-In-Kind Provided on or after 1 Jan 2014 (Complete only if applicable)

Section A: Accommodation provided 	Year of Cessation 01 Jan 2019 - 28 Feb 2019 S\$	Year Prior to Year of Cessation 01 Jan 2018 - 31 Dec 2018 S\$
<p>Note: When completing, please provide Annual Value or Actual Rent for each place of residence provided to the above-named employee. For accommodation benefits provided from 01 Jan 2019 onwards, employers are required to report the amount of rent paid (including the rental of furniture & fittings) if the place of residence is rented by them. Otherwise, please enter its annual value.</p>		
Place of Residence 1		
1. Address	<input type="text"/>	
2. Period during which the premises was occupied	<div>From <input type="text" value="dd/mm/yyyy"/></div> <div>To <input type="text" value="dd/mm/yyyy"/></div>	
3. Number of days premises was occupied	<input type="text"/>	<input type="text"/>
4a. Annual Value of Premises for the period provided (state apportioned amount, if applicable)	<input type="text"/>	<input type="text"/>
4b. The Premises is	<input type="text" value="Select"/>	<input type="text" value="Select"/>
4c. Value of Furniture & Fittings	<input type="text"/>	<input type="text"/>
5. Actual Rent paid by employer (includes rental of Furniture & Fittings) for the period provided	<input type="text"/>	<input type="text"/>
6. Less: Rent paid by employee	<input type="text"/>	<input type="text"/>
7. Taxable Value	<input type="text"/>	<input type="text"/>
Place of Residence 2		
8. Address	<input type="text"/>	
9. Period during which the premises was occupied	<div>From <input type="text" value="dd/mm/yyyy"/></div> <div>To <input type="text" value="dd/mm/yyyy"/></div>	
10. Number of days premises was occupied	<input type="text"/>	<input type="text"/>
11a. Annual Value of Premises for the period provided (state apportioned amount, if applicable)	<input type="text"/>	<input type="text"/>
11b. The Premises is	<input type="text" value="Select"/>	<input type="text" value="Select"/>
11c. Value of Furniture & Fittings	<input type="text"/>	<input type="text"/>

Step	Action/ Note
	Appendix 1: Benefits-in-Kind Provided on or after 1.1.2014 – Part 1
1	<p>Complete this page if there are benefits-in-kind provided to the employee on or after 1.1.2014.</p> <p>Click on  if you require assistance.</p>

User Guide – File Form IR21(Tax Clearance)

12.	Actual Rent paid by employer (includes rental of Furniture & Fittings) for the period provided	<input type="text"/>	<input type="text"/>
13.	Less: Rent paid by employee	<input type="text"/>	<input type="text"/>
14.	Taxable Value	<input type="text"/>	<input type="text"/>

Place of Residence 3

15.	Address <input type="text"/>		
16.	Period during which the premises was occupied		
	From	<input type="text" value="dd/mm/yyyy"/>	<input type="text" value="dd/mm/yyyy"/>
	To	<input type="text" value="dd/mm/yyyy"/>	<input type="text" value="dd/mm/yyyy"/>
17.	Number of days premises was occupied	<input type="text"/>	<input type="text"/>
18a.	Annual Value of Premises for the period provided (state apportioned amount, if applicable)	<input type="text"/>	<input type="text"/>
18b.	The Premises is	<input type="text" value="Select"/>	<input type="text" value="Select"/>
11c.	Value of Furniture & Fittings	<input type="text"/>	<input type="text"/>
5.	Actual Rent paid by employer (includes rental of Furniture & Fittings) for the period provided	<input type="text"/>	<input type="text"/>
6.	Less: Rent paid by employee	<input type="text"/>	<input type="text"/>
7.	Taxable Value	<input type="text"/>	<input type="text"/>

22.	Taxable benefit of accommodation and furnishing	<input type="text"/>	<input type="text"/>
23.	Utilities/ Telephone/ Pager/ Suitcase/ Golf Bag & Accessories/ Camera/ Electronic Gadgets (e.g. Tablet, Laptop, etc) (Actual Amount)	<input type="text"/>	<input type="text"/>
24.	Driver (annual wages * [private/ total mileage])	<input type="text"/>	<input type="text"/>
25.	Servant/ Gardener/ Upkeep of Compound (Actual Amount)	<input type="text"/>	<input type="text"/>

26 Sub-total of Section A

0.00
0.00

Step	Action/ Note
	Appendix 1: Benefits-in-Kind Provided on or after 1.1.2014 – Part 2
2	Complete where applicable.

Section B : Hotel Accommodation Provided

Year of Cessation
01 Jan 2019 - 28 Feb 2019
S\$

Year Prior to Year of Cessation
01 Jan 2018 - 31 Dec 2018
S\$

Note : To provide actual cost after excluding the amount paid by the employee

1.	Hotel accommodation/ Serviced Apartment within hotel building	<input type="text"/>	<input type="text"/>
----	---	----------------------	----------------------

Section C : Others	Year of Cessation	Year Prior to Year of Cessation
	01 Jan 2019 - 28 Feb 2019 S\$	01 Jan 2018 - 31 Dec 2018 S\$
1. Cost of home leave passage and incidental benefits ⓘ	<input type="text"/>	<input type="text"/>
2. Interest payment made on behalf of an employee	<input type="text"/>	<input type="text"/>
3. Insurance premiums paid by the employer	<input type="text"/>	<input type="text"/>
4. Free or subsidised holidays including air passage etc	<input type="text"/>	<input type="text"/>
5. Educational expenses including tutor provided	<input type="text"/>	<input type="text"/>
6. Non-monetary awards for long service (for awards exceeding \$200 in value)	<input type="text"/>	<input type="text"/>
7. Entrance/ Transfer fees and Annual Subscription to social or recreational clubs	<input type="text"/>	<input type="text"/>
8. Gains from assets, e.g. vehicles, property, etc sold to employees at a price lower than open market value	<input type="text"/>	<input type="text"/>
9. Full cost of motor vehicle given to employee	<input type="text"/>	<input type="text"/>
10. Car benefit ⓘ	<input type="text"/>	<input type="text"/>
11. Other benefits which do not fall within the above items	<input type="text"/>	<input type="text"/>
12 Sub - total of Section C items	0.00	0.00

Total value of benefits-in-kind items	0.00	0.00
--	-------------	-------------

Next Step

Update other section of the Form IR21

Select ▼

PROCEED

OR

Go to Income Details page to enter the income or view consolidated statement

PROCEED

CANCEL FILING

CLEAR ALL

SAVE DRAFT

Step	Action/ Note
	Appendix 1: Benefits-in-Kind Provided on or after 1.1.2014 – Part 3
3	Complete where applicable.
4	<u>Next Step Section</u> i) Click on the Proceed button on the right to go to Income Details page (as recommended); or ii) Select the link from the drop-down list on the left and click on Proceed button to go to other the e-Filing page directly.

Appendix 2 : Details of Gains and Profits from Employee Stock Options (ESOP) Plans/ Other Forms of Employee Share Ownership (ESOW) Plans Exercised / Deemed Exercised

EEBR
ERIS (SMEs)
ERIS (All Corps)
ERIS (Start Ups)

Employee Equity-based Remuneration (EEBR) Scheme

Enter Company Registration Number and Name of Company only if name of employer granting the stock option is not the same as the company making the declaration.

Year of Cessation 01 Jan 2019 - 28 Feb 2019

Record 1

a. Company Registration No.

b. Name of Company

b1. Type of Plan Granted

b2. Type of Exercise

c. Date of Grant

d. Date of actual or deemed exercise

e. Exercise or Deemed Exercise Price of ESOP or Price paid/ payable per share under ESOW Plan

f. Open Market Value Per Share as at the Date of Grant of ESOP/ ESOW Plan

g. Open Market Value Per Share as at the date stated in (d)

h. Number of Shares Acquired

i. Gross Amount not Qualifying for Tax Exemption [(g-e) x h]

j. Gross Amount of Gains[i]

Total (i) Gross Amount Qualifying for Tax Exemption

Total (j) Gross Amount not Qualifying for Tax Exemption

+ Add another record

Step	Action/ Note
	Appendix 2: Employee Equity-Based Remuneration (EEBR) Part 1 – For Year of Cessation
	<u>Note:</u> The hyperlinks for other schemes can be found at the top of the page as highlighted.
1	Complete Item (a) to (h), where applicable. <u>Note:</u> Item (f) is not applicable for this scheme.
2	Click on Add Another Record if required.

Year Prior to Year of Cessation 01 Jan 2018 - 31 Dec 2018

Record 1

a. Company Registration No. b. Name of Company

b1. Type of Plan Granted b2. Type of Exercise c. Date of Grant d. Date of actual or deemed exercise

e. Exercise or Deemed Exercise Price of ESOP or Price paid/ payable per share under ESOW Plan \$ \$

f. Open Market Value Per Share as at the Date of Grant of ESOP/ ESOW Plan \$ \$

g. Open Market Value Per Share as at the date stated in (d) \$ \$

h. Number of Shares Acquired

i. Gross Amount not Qualifying for Tax Exemption [(g-e) x h] \$ \$

j. Gross Amount of Gains[i] \$ \$

Total (i) Gross Amount Qualifying for Tax Exemption \$ \$ **0.00**

Total (j) Gross Amount not Qualifying for Tax Exemption \$ \$ **0.00**

+ Add another record

Next Step

Update other section of the Form IR21 OR Go to Income Details page to enter income or view consolidated statement

Step	Action/ Note
	Appendix 2: Employee Equity-Based Remuneration (EEBR)
	Part 2 – For Year Prior to Year of Cessation
3	Complete where applicable.
4	If the employee has stock option granted under other scheme, click on the hyperlinks at the top of the page to proceed with the update. Otherwise, continue with Step 5.
5	<p><u>Next Step Section:</u></p> <p>i) Click on the Proceed button on the right to go to Income Details page (as recommended); or</p> <p>ii) Select the link from the drop-down list on the left and click on Proceed button to go to the other e-Filing page directly.</p>

Appendix 2 : Details of Gains and Profits from Employee Stock Options (ESOP) Plans/ Other Forms of Employee Share Ownership (ESOW) Plans Exercised / Deemed Exercised

EEBR **ERIS (SMEs)** ERIS (All Corps) ERIS (Start Ups)

Equity Remuneration Incentive Scheme (ERIS) SMEs [?](#)

When completing, please ensure that all conditions for this scheme have been met. You may refer to the IRAS circulars from [our website](#).

Enter Company Registration Number and Name of Company only if name of employer granting the stock option is not the same as the company making the declaration.

Year of Cessation 01 Jan 2019 - 28 Feb 2019

Record 1

a. Company Registration No.	<input type="text"/>	b. Name of Company	<input type="text"/>
b1. Type of Plan Granted	<input type="text"/>	b2. Type of Exercise	<input type="text"/>
<input type="text"/>	<input type="text"/>	c. Date of Grant	d. Date of actual or deemed exercise
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
e. Exercise or Deemed Exercise Price of ESOP or Price paid/ payable per share under ESOW Plan	S\$	<input type="text"/>	
f. Open Market Value Per Share as at the Date of Grant of ESOP/ ESOW Plan	S\$	<input type="text"/>	
g. Open Market Value Per Share as at the date stated in (d)	S\$	<input type="text"/>	
h. Number of Shares Acquired	<input type="text"/>		
i. Gross Amount Qualifying for Income Tax Exemption [(g-f) x h]	S\$		
j. Gross Amount not Qualifying for Tax Exemption [(f-e) x h]	S\$		
k. Gross Amount of Gains[i+j]	S\$		0.00
Total (i) Gross Amount Qualifying for Tax Exemption	S\$		0.00
Total (j) Gross Amount not Qualifying for Tax Exemption	S\$		0.00
Total (k) Gross Amount of Gains	S\$		0.00

[+ Add another record](#)

Step	Action/ Note
	Appendix 2: Equity Remuneration Incentive Scheme (ERIS) SMEs
	Part 1 – For Year of Cessation
1	Complete Items (a) to (h), where applicable.
2	Click on Add Another Record if required.

Year Prior to Year of Cessation 01 Jan 2018 - 31 Dec 2018

Record 1

a. Company Registration No.

b. Name of Company

b1. Type of Plan Granted

b2. Type of Exercise

c. Date of Grant

d. Date of actual or deemed exercise

e. Exercise or Deemed Exercise Price of ESOP or Price paid/ payable per share under ESOW Plan

f. Open Market Value Per Share as at the Date of Grant of ESOP/ ESOW Plan

g. Open Market Value Per Share as at the date stated in (d)

h. Number of Shares Acquired

i. Gross Amount Qualifying for Income Tax Exemption [(g-f) x h]

j. Gross Amount not Qualifying for Tax Exemption [(f-e) x h]

k. Gross Amount of Gains[(i+j)]

Total (i) Gross Amount Qualifying for Tax Exemption

Total (j) Gross Amount not Qualifying for Tax Exemption

Total (k) Gross Amount of Gains

Add another record

Next Step

Update other section of the Form IR21

Go to Income Details page to enter income or view consolidated statement

PROCEED

OR

PROCEED

CANCEL FILING

CLEAR ALL

SAVE DRAFT

Step	Action/ Note
	Appendix 2: Equity Remuneration Incentive Scheme (ERIS) SMEs Part 2 – For Year Prior to Year of Cessation
3	Complete where applicable.
4	If the employee has stock option granted under other scheme, click on the hyperlinks at the top of the page to proceed with the update. Otherwise, continue with Step 5.
5	<u>Next Step Section:</u> i) Click on the Proceed button on the right to go to Income Details page (as recommended); or ii) Select the link from the drop-down list on the left and click on Proceed button to go to the other e-Filing page directly.

Appendix 2 : Details of Gains and Profits from Employee Stock Options (ESOP) Plans/ Other Forms of Employee Share Ownership (ESOW) Plans Exercised / Deemed Exercised

EEBR ERIS (SMEs) **ERIS (All Corps)** ERIS (Start Ups)

Equity Remuneration Incentive Scheme (ERIS) All Corporations ⓘ

When completing, please ensure that all conditions for this scheme have been met. You may refer to the IRAS circulars under e-Tax Guides on [our website](#).

Enter Company Registration Number and Name of Company only if name of employer granting the stock option is not the same as the company making the declaration.

Year of Cessation 01 Jan 2019 - 28 Feb 2019

Record 1

a. Company Registration No. <input type="text"/>		b. Name of Company <input type="text"/>	
b1. Type of Plan Granted <input type="text" value="Select"/>	b2. Type of Exercise <input type="text" value="Select"/>	c. Date of Grant <input type="text" value="dd/mm/yyyy"/>	d. Date of actual or deemed exercise <input type="text" value="dd/mm/yyyy"/>
e. Exercise or Deemed Exercise Price of ESOP or Price paid/ payable per share under ESOW Plan		S\$	<input type="text"/>
f. Open Market Value Per Share as at the Date of Grant of ESOP/ ESOW Plan		S\$	<input type="text"/>
g. Open Market Value Per Share as at the date stated in (d)		S\$	<input type="text"/>
h. Number of Shares Acquired			<input type="text"/>
i. Gross Amount Qualifying for Income Tax Exemption [(g-f) x h]		S\$	
j. Gross Amount not Qualifying for Tax Exemption [(f-e) x h]		S\$	
k. Gross Amount of Gains[i+j]		S\$	0.00
Total (i) Gross Amount Qualifying for Tax Exemption		S\$	0.00
Total (j) Gross Amount not Qualifying for Tax Exemption		S\$	0.00
Total (k) Gross Amount of Gains		S\$	0.00

[+ Add another record](#)

Step	Action/ Note
	Appendix 2: Employee Remuneration Incentive Scheme (ERIS) All Corporations
	Part 1 – For Year of Cessation
1	Complete Items (a) to (h), where applicable.
2	Click on Add Another Record if required.

Year Prior to Year of Cessation 01 Jan 2018 - 31 Dec 2018

Record 1

a. Company Registration No. b. Name of Company

b1. Type of Plan Granted b2. Type of Exercise c. Date of Grant d. Date of actual or deemed exercise

e. Exercise or Deemed Exercise Price of ESOP or Price paid/ payable per share under ESOW Plan S\$

f. Open Market Value Per Share as at the Date of Grant of ESOP/ ESOW Plan S\$

g. Open Market Value Per Share as at the date stated in (d) S\$

h. Number of Shares Acquired

i. Gross Amount Qualifying for Income Tax Exemption [(g-f) x h] S\$

j. Gross Amount not Qualifying for Tax Exemption [(f-e) x h] S\$

k. Gross Amount of Gains[i+j] S\$ 0.00

Total (i) Gross Amount Qualifying for Tax Exemption S\$ 0.00

Total (j) Gross Amount not Qualifying for Tax Exemption S\$ 0.00

Total (k) Gross Amount of Gains S\$ 0.00

+ Add another record

Next Step

Update other section of the Form IR21

Select

OR

Go to Income Details page to enter income or view consolidated statement

PROCEED

PROCEED

CANCEL FILING

CLEAR ALL

SAVE DRAFT

Step	Action/ Note
	Appendix 2: Employee Remuneration Incentive Scheme (ERIS) All Corporations
	Part 2 – For Year Prior to Year of Cessation
3	Complete where applicable.
4	If the employee has stock option granted under other scheme, click on the hyperlinks at the top of the page to proceed with the update. Otherwise, continue with Step 5.
5	<u>Next Step Section</u> i) Click on the Proceed button on the right to go to Income Details page (as recommended); or ii) Select the link from the drop-down list on the left and click on Proceed button to go to the other e-Filing page directly.

Appendix 2 : Details of Gains and Profits from Employee Stock Options (ESOP) Plans/ Other Forms of Employee Share Ownership (ESOW) Plans Exercised / Deemed Exercised

EEBR
ERIS (SMEs)
ERIS (All Corps)
ERIS (Start-Ups)

Equity Remuneration Incentive Scheme (ERIS) Start-Ups [i](#)

This is only applicable to gains derived from the exercise of ESOP / restricted ESOW granted on or after 16 Feb 2008 to 15 Feb 2013 and within 3 years of the qualifying company's incorporation.

When completing, please ensure that all conditions for this scheme have been met. You may refer to the IRAS circulars from [our website](#).

Enter Singapore Company Registration Number and Name of Company only if name of employer granting the stock option is not the same as the company making the declaration.

Year of Cessation 01 Jan 2019 - 28 Feb 2019

Record 1

a. S'pore Company Reg No.

b. Name of Company

b1. Date of Incorporation

b2. Type of Plan Granted

b3. Type of Exercise

c. Date of Grant

d. Date of actual or deemed exercise

e. Exercise or Deemed Exercise Price of ESOP or Price paid/ payable per share under ESOW Plan
S\$

f. Open Market Value Per Share as at the Date of Grant of ESOP/ ESOW Plan
S\$

g. Open Market Value Per Share as at the date stated in (d)
S\$

h. Number of Shares Acquired

i. Gross Amount Qualifying for Income Tax Exemption [(g-f) x h]
S\$

j. Gross Amount not Qualifying for Tax Exemption [(f-e) x h]
S\$

k. Gross Amount of Gains[i+j]
S\$

Total (i) Gross Amount Qualifying for Tax Exemption
S\$
0.00

Total (j) Gross Amount not Qualifying for Tax Exemption
S\$
0.00

Total (k) Gross Amount of Gains
S\$
0.00

[+ Add another record](#)

Step	Action/ Note
	Appendix 2: Equity Remuneration Incentive Scheme (ERIS) Start-Ups
	Part 1 – For Year of Cessation
1	Complete Items (a) to (h), where applicable.
2	Click on Add Another Record if required.

Year Prior to year of cessation 01 Jan 2018 - 31 Dec 2018

Record 1

a. S'pore Company Reg No.

b. Name of Company

b1. Date of Incorporation

b2. Type of Plan Granted

b3. Type of Exercise

c. Date of Grant

d. Date of actual or deemed exercise

e. Exercise or Deemed Exercise Price of ESOP or Price paid/ payable per share under ESOW Plan

f. Open Market Value Per Share as at the Date of Grant of ESOP/ ESOW Plan

g. Open Market Value Per Share as at the date stated in (d)

h. Number of Shares Acquired

i. Gross Amount Qualifying for Income Tax Exemption [(g-f) x h]

j. Gross Amount not Qualifying for Tax Exemption [(f-e) x h]

k. Gross Amount of Gains[i+j]

Total (i) Gross Amount Qualifying for Tax Exemption

Total (j) Gross Amount not Qualifying for Tax Exemption

Total (k) Gross Amount of Gains

+ Add another record

Step	Action/ Note
	Appendix 2: Equity Remuneration Incentive Scheme (ERIS) Start-Ups Part 2 – For Year Prior to Year of Cessation
3	Complete where applicable.
4	If the employee has stock option granted under other scheme, click on the hyperlinks at the top of the page to proceed with the update. Otherwise, continue with Step 5.
5	<u>Next Step Section</u> i) Click on the Proceed button on the right to go to Income Details page (as recommended); or ii) Select the link from the drop-down list on the left and click on Proceed button to go to the other e-Filing page directly.

Next Step

Update other section of the Form IR21

Go to Income Details page to enter income or view consolidated statement

Select

OR

PROCEED

PROCEED

CANCEL FILING

CLEAR ALL

SAVE DRAFT

File Form IR21

PRINT

1. Main Form

2. Consolidated Statement

3. Acknowledgement

Employee Name: AA BB

Employee ID: F1234567V

Form IR21 Type: ORIGINAL

Notification of a Non-Citizen Employee's Cessation of Employment or Departure from Singapore

This is a consolidation of the information you have entered.
After checking all the entries, you may amend, save or submit.

Note

A copy of this Consolidated Statement will be made available at the View/ Edit/ Submit Form IR21 e-Service for up to 21 days from the date of submission. Please save a softcopy or print this Consolidated Statement for your reference before you leave this page.

Submission of Employment Income via Auto-Inclusion Scheme

The employee's employment income for the **Year 2018** has been submitted under Auto-Inclusion Scheme. Do you need to make any changes to the income previously reported?

YES

Step	Action/ Note
	Consolidated Statement – Part 1
	This section consolidates your entries for the submission of employment income via auto-inclusion scheme.
1	Check through the statement and ensure that the information reflected is true, correct and complete.

Employment Records

Designation	
Date of Arrival	
Date of Commencement	01 Jun 2016
Date of Cessation	28 Feb 2019
Date of Departure, if known	
Date of Resignation/ Termination Notice Given	
Give reasons if less than one month's notice is given to IRAS before employee's cessation	
Amount of monies withheld pending tax clearance	S\$3,500.00
Are these all the monies you can withhold from the date employee tendered resignation or termination of employment?	Yes
Date last salary paid	12 Dec 2018
Amount of last salary paid	S\$3,500.00
Period applicable for last salary paid	DEC
Is the employee being re-employed in Singapore?	NO
Is the salary credited to employee's bank?	NO
Is the employee's Income Tax borne by employer	No

Step	Action/ Note
	Consolidated Statement – Part 2
	This section consolidates your entries for the employee's employment record.
1	Check through the statement and ensure that the information reflected is true, correct and complete.

Income Details	Year of Cessation	Year Prior to Year of Cessation
	01 Jan 2019 - 28 Feb 2019	01 Jan 2018 - 31 Dec 2018
	S\$	S\$
Gross Salary, Fees, Leave Pay, Wages and Overtime pay	42,000.00	24,000.00
Contractual Bonus	7,000.00	0.00
Non-Contractual Bonus	0.00	0.00
Date of Payment		
Director's Fees	0.00	0.00
Approved at the company's AGM/ EGM on		
Others		
Total Income	49,000.00	24,000.00
Deductions	Year of Cessation	Year Prior to Year of Cessation
	01 Jan 2019 - 28 Feb 2019	01 Jan 2018 - 31 Dec 2018
	S\$	S\$
Employee's compulsory contribution to CPF/ Designated Pension or Provident Fund (less amount refundable/ to be refunded)	0.00	0.00
Name of Fund		
Donations deducted from salary for Yayasan Mendaki Fund/ Community Chest of S'pore/ SINDA/ CDAC/ ECF/ Other tax exempt donations	0.00	0.00
Contribution deducted from salary for Mosque Building Fund	0.00	0.00

Step	Action/ Note
	Consolidated Statement – Part 3
	This section consolidates your entries for the employee's income details and deductions.
2	Check through the statement and ensure that the information reflected is true, correct and complete.

Preparer's View

Next Step

Update other section of the Form IR21.

Select ▼

PROCEED

OR

Confirm all entries are correct and proceed to save for approval

SAVE FOR APPROVAL

SAVE DRAFT

Approver's View

Employer's Declaration

I, the undersigned hereby give notice under Section 68 of the Income Tax Act, that the employee named in this form will cease to be employed and/or will probably leave Singapore on the date(s) stated. I also certify that the information given in this form and in any documents attached is true, correct and complete.

Name of Authorised Person	MTM - FIN HOLDER
Name of Contact Person	<div style="border: 1px solid #ccc; height: 20px; width: 100%;"></div>
	<small>(Complete only if name is different from above)</small>
Contact Number	<div style="border: 1px solid #ccc; padding: 2px;">00000000</div>
Email Address	<div style="border: 1px solid #ccc; padding: 2px;">AA@EXAMPLE.COM</div>
Date	27 Dec 2018 10:29 AM

Next Step

Amend/ Update other section of the Form IR21

Select ▼

PROCEED

OR

Confirm all entries are correct and proceed to submit Form IR21

SUBMIT

SAVE DRAFT

Step	Action/ Note
	Consolidated Statement – Part 3 Next Step Section
3a	<p><u>If you are the Preparer</u></p> <p>You will see the Save for Approval button.</p> <p><u>Next Step Section</u></p> <p>i) Click on the Save For Approval button on the right to submit the draft Form IR21 for Approver's review; or</p> <p>ii) Select the link from the drop-down list on the left and click on Proceed button to go to the other e-Filing page directly to make amendment, where applicable.</p>
3b	<p><u>If you are the Approver</u></p> <p>Provide the contact person's name, contact number and email address.</p> <p><u>Next Step Section</u></p> <p>i) Click on the Submit button on the right to send the Form IR21 to IRAS; or</p> <p>ii) Select the link from the drop-down list on the left and click on Proceed button to go to the other e-Filing page directly to make amendment, where applicable.</p>

File Form IR21

 PRINT

1. Main Form

2. Consolidated Statement

3. Acknowledgement

Successful Submission to Approver

Your filing has been saved for your Approver's submission. Please inform your Approver to submit the Form IR21 within 21 days (by 13 Aug 2017). Otherwise, this record will be deleted.

Employer's Name	TUVXYZ PTE LTD	Employer's ID	0123456789A
Authorised Personnel	XXX	Date/ Time	27 Dec 2018 10:29 AM

Form IR21 Type	ORIGINAL	Employee's ID	F1234567V
Employee's Name	AA BB		

VIEW FILING STATUS

FILE A NEW FORM IR21

Step	Action/ Note
	Successful Submission to Approver - For Preparer
	<p>You will receive this confirmation page when your draft is successfully saved for your approver's review.</p> <p><u>Note:</u> This draft, that is pending your Approver's review, is not to be considered as a submitted Form IR21 to IRAS.</p> <p>Please inform your Approver to complete the review and submit the Form IR21 by the due date given. Otherwise, the record will be deleted.</p>
1	Click on the Print icon on the top right corner to print this page or save a PDF copy for your record.
2	Click on: - File a New Form IR21 to begin a new filing; or - View Filing Status to view filing and processing statuses.

File Form IR21

 **PRINT**

1. Main Form

2. Consolidated Statement

3. Acknowledgement

Successful Submission

Your e-Filed Form IR21 is being processed. Please inform your employee to update his/ her latest contact details with IRAS. You are encouraged to save a copy of the Acknowledgement for future reference.

Employer's Name	TUVXYZ PTE LTD	Employer's ID	0123456789A
Acknowledgement No.	390323	Date/ Time	30 Jan 2019 09:59 AM
Authorised Personnel	MTM - FIN HOLDER		

Form IR21 Type	ORIGINAL	Employee's Name	AA BB	Employee's ID	F01234567V
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Summary as Per Consolidated Statement

	Year of Cessation	Year Prior to Year of Cessation
	01 Jan 2019 - 28 Feb 2019	01 Jan 2018 - 31 Dec 2018

Total income declared	S\$ 149,000.00	S\$ 24,000.00
Total deductions claimed	S\$ 0.00	S\$ 0.00
Amount of Monies Withheld Pending Tax Clearance	S\$ -	

Expected Processing Time

Generally, 80% of e-Filed Form IR21 will be processed within 7 working days after it has been submitted to IRAS. Processing of the tax clearance may take longer if the information given in the Form IR21 is incomplete or when IRAS needs to seek clarification on the employment details submitted.

You can check the status of Tax Clearance via **myTax Portal**. The Clearance Directive will be made available on **myTax Portal** within three working days from the date Form IR21 is processed.

Making changes to your filing

If there is a need to make changes to the income details, please complete another Form IR21 by indicating "Amended" or "Additional" as appropriate. If you are only making changes to the amount of money withheld, please email the details via **myTax Mail**.

Please save or print this Acknowledgement page for your reference before you leave this page.

VIEW FILING STATUS**FILE A NEW FORM IR21**

Step	Action/ Note
	Acknowledgement Page - For Approver
	You will receive this Acknowledgement page, with an acknowledgement number, upon successful submission to IRAS.
1	Click on the Print icon on the top right corner to print this page or save a PDF copy for your record.
2	Click on: - File a New Form IR21 to begin a new filing; or - View Filing Status to view filing and processing status.

Contact Information

For enquiries on this user guide, please call 1800-3568300 or email taxclear@iras.gov.sg

Published by
Inland Revenue Authority of Singapore

Published on 12 Feb 2019

The information provided is intended for better general understanding and is not intended to comprehensively address all possible issues that may arise. The contents are correct as at 12 Feb 2019 and are provided on an "as is" basis without warranties of any kind. IRAS shall not be liable for any damages, expenses, costs or loss of any kind however caused as a result of, or in connection with your use of this user guide.

While every effort has been made to ensure that the above information is consistent with existing policies and practice, should there be any changes, IRAS reserves the right to vary its position accordingly.