



## GES NewsFlash

### Proactive perspective—It's what's needed most.

Greetings from your Tax & Legal team at Deloitte Singapore. We are pleased to update you on the following:

#### Filing deadline for tax clearance returns further extended

The Inland Revenue Authority of Singapore (IRAS) has announced a further extension to 30 June 2020 for the submission of tax clearance returns (Forms IR21) originally due to be filed with the IRAS in April and May 2020.

#### Background

An employer is required to inform the IRAS in writing of the cessation of employment, or departure from Singapore of a non-Singapore citizen employee, by submitting the tax clearance return (Form IR21) no later than one month before the cessation of employment, or departure from Singapore. Where the tax is wholly borne by the employer, the IRAS is willing to grant a two-month extension of time from the cessation date to file Form IR21.

In view of the COVID-19 situation, the IRAS had announced in early April 2020 that for Forms IR21 originally due to be filed with the IRAS in April 2020, the deadline would be extended for one additional month. We have released a NewsFlash dated 9 April 2020 with this information, click on the link [here](#) to view the NewsFlash.

## What does the change mean?

The IRAS has now announced a further extension of the tax clearance filing deadline to 30 June 2020 for the submission, without penalties, of Forms IR21 originally due to be filed with the IRAS in April and May 2020.

The employer's obligation to withhold monies from the employee, and to release the balance of monies upon receiving tax clearance from the IRAS, or after one month from the filing of the Form IR21, remains. The employees will be allowed to leave the country in the meantime.

## Deloitte Singapore's view

The extension of the filing deadline provides relief and welcome support to employers in these unprecedented times, particularly considering the extension of the Singapore circuit breaker period until 1 June 2020.

Regardless of the extension, employers are encouraged to submit the tax clearance returns ahead of the filing deadline through the electronic system by logging in to the IRAS portal.

## Contacts

Should you have any comments or questions arising from this newsletter, please contact either the listed names below, or any member of the [Singapore Tax & Legal team](#).

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