



## 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:

#### **Tax clearance returns and individual income tax return filing deadline**

##### **What is the change?**

In line with the Singapore government's efforts to manage the spread of coronavirus (COVID-19), the Inland Revenue Authority of Singapore (IRAS) has announced that effective 7 April 2020, all face-to-face tax filing assistance and taxpayer counter services at the IRAS office will strictly be by appointment only. Taxpayers should make an appointment at least two working days before visiting the IRAS office and are advised to raise inquiries digitally through the IRAS' live chat function, email, or phone.

The IRAS has extended the year of assessment 2020 (income year 2019) Singapore individual income tax-return filing deadline from 15 April (paper filing) and 18 April (e-filing) to 31 May 2020 without any penalty. This also applies to the income tax returns of sole-proprietors, partnerships, trusts, clubs, and associations.

For individuals who have authorised tax agents to assist with the tax filings, an extension of time until 30 June 2020 should generally be granted if the request for extension had been filed by 31 March 2020.

Separately, when a non-Singapore citizen employee is ceasing employment in Singapore, the employer is required to inform the IRAS in writing of the

employee's cessation of employment or departure from Singapore, by submitting the tax clearance return (Form IR21) no later than one month before the cessation of employment or departure from Singapore. If 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 the Form IR21.

For the tax clearance returns that are originally due to be filed with the IRAS in April 2020, the IRAS has announced that the deadline is now extended for one additional month.

---

### Deloitte Singapore's view

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

Taxpayers who have not registered for a SingPass/IRAS unique account are encouraged to do so, so that they can file the electronic tax returns earlier.

### 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](#).

### Global Employer Services

**Jill Lim**

Southeast Asia GES Leader  
Deloitte Singapore

+65 6530 5519  
[jilim@deloitte.com](mailto:jilim@deloitte.com)

**Christina Karl**

GES Partner  
Deloitte Singapore

+65 6800 3997  
[ckarl@deloitte.com](mailto:ckarl@deloitte.com)

**Michele Chao**

GES Partner  
Deloitte Singapore

+65 6216 3387  
[micchao@deloitte.com](mailto:micchao@deloitte.com)

**Sabrina Sia**

Singapore GES Leader  
Deloitte Singapore

+65 6216 3186  
[ssia@deloitte.com](mailto:ssia@deloitte.com)

**Dion Thai**

GES Partner, Vietnam Tax Desk Leader  
Deloitte Singapore

+65 6800 3986  
[dthai@deloitte.com](mailto:dthai@deloitte.com)

## Legal services

[Deloitte Legal International Pte. Ltd. \(a licensed Foreign Law Practice\)](#) and [Sabara Law LLC](#) are members of Deloitte Legal, which is the international network of legal practices working with Deloitte all over the world.

Deloitte Legal International Pte. Ltd. and Sabara Law LLC provide only legal services; and are legally separate and independent from other Deloitte entities.

### Foreign Law Practice

Deloitte Legal International focuses on international cross-border legal matters under English and local law across Southeast Asia.

### Singapore Law Practice

Sabara Law LLC focuses on Singapore Law matters.

### **Rashed Idrees**

Managing Director  
Deloitte Legal International Pte. Ltd.

### **Yeoh Lian Chuan**

Managing Director  
Sabara Law LLC

+65 6800 2775

[ridrees@deloittelegal.com.sg](mailto:ridrees@deloittelegal.com.sg)

+65 6800 2253

[lcyeoh@sabaralaw.com.sg](mailto:lcyeoh@sabaralaw.com.sg)

This *GES NewsFlash* information is also included in our biweekly GES newsletter, *Global InSight*, which you will receive directly if you are on the central distribution list.

If you are not on the central distribution list and received this communication by some other means, you can subscribe to *Global InSight* by clicking [here](#).

Be sure to visit our website [www.deloitte.com/sg/tax](http://www.deloitte.com/sg/tax).



### **Dbriefs**

A series of live, on-demand and interactive webcasts focusing on topical tax issues for business executives.



### **Power of With**

Focus on the power humans have with machines.



### **Tax@hand**

Latest global and regional tax news, information, and resources



Deloitte's 175th milestone year is the first anniversary to be acknowledged and celebrated globally.

This uniquely unifying moment offers the opportunity to demonstrate the value of Deloitte's role in the world—past and future. Deloitte has been making an impact that matters for 175 years and will continue to do so for many years to come.



**Deloitte Singapore | Add Deloitte as safe sender**

Deloitte refers to one or more of Deloitte Touche Tohmatsu Limited ("DTTL"), its global network of member firms, and their related entities. DTTL (also referred to as "Deloitte Global") and each of its member firms and their affiliated entities are legally separate and independent entities. DTTL does not provide services to clients. Please see [www.deloitte.com/about](http://www.deloitte.com/about) so learn more.

Deloitte is a leading global provider of audit and assurance, consulting, financial advisory, risk advisory, tax & legal and related services. Our global network of member firms and related entities in more than 150 countries and territories (collectively, the "Deloitte organisation") serves four out of five Fortune Global 500® companies. Learn how Deloitte's approximately 312,000 people make an impact that matters at [www.deloitte.com](http://www.deloitte.com).

Deloitte Asia Pacific Limited is a company limited by guarantee and a member firm of DTTL. Members of Deloitte Asia Pacific Limited and their related entities, each of which are separate and independent legal entities, provide services from more than 100 cities across the region, including Auckland, Bangkok, Beijing, Hanoi, Ho Chi Minh City, Hong Kong, Jakarta, Kuala Lumpur, Manila, Melbourne, Osaka, Shanghai, Singapore, Sydney, Taipei, Tokyo and Yangon.

**About Deloitte Legal International Pte. Ltd.**

Deloitte Legal International Pte. Ltd. (a licensed Foreign Law Practice) is a licensed Foreign Law Practice, which is fully owned and controlled by qualified lawyers, and structured in compliance with the Legal Profession Act and its subsidiary legislation. It is a part of the network of member firms of Deloitte Touche Tohmatsu Limited, which will provide only legal services and is legally separate and independent from other Deloitte entities in Singapore and overseas.

**About Sabara Law LLC**

Sabara Law LLC is a Singapore law practice. It is established as a company limited by shares under the Companies Act, Chapter 50 of Singapore, with registration number 201834687W. It is fully owned and controlled by Singapore-qualified lawyers, and structured in compliance with the Legal Profession Act, Chapter 161 of Singapore, and its subsidiary legislation. It is a member of the Deloitte Legal network and is legally separate and independent from other Deloitte entities. Sabara Law LLC is not in any joint law venture or foreign law alliance with Deloitte Legal International Pte. Ltd.

**About Deloitte Singapore**

In Singapore, services are provided by Deloitte & Touche LLP and its subsidiaries and affiliates.

Deloitte & Touche LLP (Unique entity number: T08LL0721A) is an accounting limited liability partnership registered in Singapore under the Limited Liability Partnerships Act (Chapter 163A).

This communication contains general information only, and none of Deloitte Touche Tohmatsu Limited ("DTTL"), its global network of member firms or their related entities (collectively, the "Deloitte organisation") is, by means of this communication, rendering professional advice or services. Before making any decision or taking any action that may affect your finances or your business, you should consult a qualified professional adviser.

No representations, warranties or undertakings (express or implied) are given as to the accuracy or completeness of the information in this communication, and none of DTTL, its member firms, related entities, employees or agents shall be liable or responsible for any loss or damage whatsoever arising directly or indirectly in connection with any person relying on this communication. DTTL and each of its member firms, and their related entities, are legally separate and independent entities.