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Individuals required to file tax

Generally, you will be required to submit your Income Tax Return if in the preceding calendar year:

1. your total income is more than \$22,000; or
2. you have self-employment income with a net profit more than \$6,000; or
3. you are a [non-resident](#) who derived income from Singapore.

Filing due date



Extension to file tax

If you need additional time to file your Income Tax Return, an extension of up to 14 days may be granted. Please use the ['Apply for Extension of Time to File'](#) [digital service](#) at [myTax Portal](#) [external link](#).

Check if you need to file an Income Tax Return

You must file an Income Tax Return if you have received a letter, form or an SMS from IRAS informing you to do so, regardless of how much you earned in the previous year or whether your employer is participating in the [Auto-Inclusion Scheme \(AIS\) for Employment Income](#) [external link](#).

To file your Income Tax Return, please log into [myTax Portal](#) [external link](#) using your [Singpass](#) [external link](#) or [Singpass Foreign user Account \(SFA\)](#).

Find out if you need to file an Income Tax Return:

FILING CHECKER



Non-resident individuals

Non-residents who derived [income](#) from Singapore in the preceding year are required to file an Income Tax Return, regardless of how much you earned in the previous year.

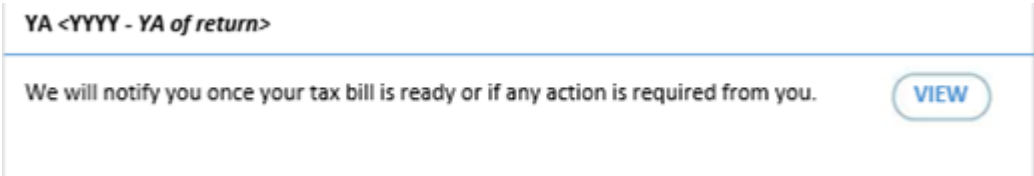
Direct Notice of Assessment (D-NOA)

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If you did not receive any filing notification, you may check your notification in [myTax Portal](#) using your [Singpass](#) or [Singpass Foreign user Account \(SFA\)](#).



If you receive a message saying “**We will notify you once tax bill is ready or if any action is required from you**”:

- No action is required from you at the moment.
- IRAS will inform you if any action is required from you.
- Otherwise, your Notice of Assessment (NOA) (i.e., tax bill) will be finalised based on your income information submitted by your employer, eligible tax reliefs based on your previous assessment year's approved claims, and other relevant information available in our records.
- You will receive your NOA from mid Mar.
- If there are any inaccurate information (i.e. income and/ or relief claims) in your NOA, please use the ‘[Amend Tax Bill](#)’ digital service to make the necessary adjustments within 30 days from the date of your tax bill.

No-Filing Service (NFS)

If you receive a letter or SMS informing you that you have been selected for NFS, you are **not required** to file an Income Tax Return.

However, you may log in to [myTax Portal](#) using your [Singpass](#) or [Singpass Foreign user Account \(SFA\)](#) to verify that the auto-included information is correct. You may preview your tax bill from 1 Mar to 18 Apr. If you wish to make any changes to your income details or relief claims, you can select "Individuals" > "File Income Tax Return" to file your return at [myTax Portal](#). No filing extension can be granted if you are under NFS.

If you wish to make changes to your income or reliefs after receiving your tax bill, you may do so via the '[Amend Tax Bill](#)' digital service at [myTax Portal](#) within 30 days from the date stated in your income tax bill.

Your Notice of Assessment or tax bill (digital or paper format) will be sent to you from end Apr onwards. Your tax bill is computed based on your auto-included income and previous year's relief claims, which may be adjusted if you do not meet the eligibility criteria.

You may refer to the [Frequently Asked Questions \(FAQs\) for more information on NFS](#) (PDF, 202 KB).

Pre-filling of income for self-employed persons (SEPs)

For SEPs, with effect from Year of Assessment 2021, you may be selected for NFS if you are under the [pre-filling scheme for SEPs](#) with:

- Commission income of \$50,000 and below; and/or
- Derived driving income as a private hire car/taxi driver for previous and current Years of Assessments.

If you are also in receipt of employment income, your employer must be participating in the [Auto-Inclusion Scheme for Employment Income](#).

You will not be selected for NFS if you were in receipt of income from partnership and/or other sources of income which are not pre-filled and/or auto-included or claimed for employment expenses incurred in the previous Year of Assessment.

+ EXPAND ALL

How can I verify that the information is correct before IRAS finalises my tax bill?

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Auto-Inclusion Scheme (AIS) for employment income

The infographic is titled "Auto-Inclusion Scheme (AIS) for Employment Income". It features a light blue background with white and yellow text boxes. At the top, it says "Auto-Inclusion Scheme (AIS) for Employment Income". Below this, it states "If your employer is in the AIS:". There are two main points: "You do not need to declare your employment income" (marked with a red 'X' icon) and "Income information will be pre-filled in your Income Tax Return" (marked with a green checkmark icon). A yellow box contains the text: "You still have to file an Income Tax Return if you have received a notification to file or you have other income to declare/want to indicate claims for personal reliefs." with a green "SUBMIT" button icon. At the bottom, it says "To check if your employer is in the AIS:" with a magnifying glass icon and the URL "go.gov.sg/AIS-Search".

Auto-Inclusion Scheme (AIS)
for Employment Income

If your employer is in the AIS:

- You do not need to declare your employment income
- Income information will be pre-filled in your Income Tax Return

You still have to file an Income Tax Return if you have received a notification to file or you have other income to declare/want to indicate claims for personal reliefs.

To check if your employer is in the AIS: go.gov.sg/AIS-Search

If your employer is in the AIS:

- You do not need to declare your employment income
- Income information will be pre-filled in your Income Tax Return

You still have to file an Income Tax Return if you have received the notification to file or you have other income to declare/ want to claim for personal reliefs.

You may use the [AIS Organisation Search](#) to check if your employer is in the AIS.

If your employer is in the AIS, they will submit your income information to IRAS by 1 Mar of each year. You may view the auto-included information in the 'Income, Deductions and Reliefs Statement' at [myTax Portal](#). Otherwise, you may approach your employer for a copy of the Form IR8E.

How to file tax

1. e-Filing

Find out more on how to [e-File your Income Tax Return](#) at [myTax Portal](#) using your [Singpass](#) or [Singpass Foreign user Account \(SFA\)](#).

2. Paper filing

Find out more on how to [file your paper Income Tax Return](#).

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- 1. Step-by-step guidance at [myTax Portal](#)
- 2. [Chatbot](#) Assistant
- 3. [Live Chat](#)

FAQs

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- What should I do after receiving my tax bill?

▼
- I hold a work permit to work as a confinement nanny in Singapore. How do I file tax?

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- I retired in March 2026 this year and have no income since then. However, I received a notification to file for the Year of Assessment 2026. What should I do?

▼
- What should I do if my employer is not under AIS and I need to submit my Income Tax Return?

▼
- My employer is in AIS but I have mistakenly submitted my employment income and deductions to IRAS when filing my Income Tax Return. What should I do?

▼
- I was employed under 2 employers during the year. However, only 1 employer is in the AIS. How should I file my Income Tax Return?

▼
- I have forgotten to report my income earned in previous years. What should I do?

▼
- I am a self-employed person and have not been filing my income tax return as my income is below the income filing threshold requirements. However, I need my tax bill (i.e. Notice of Assessment) for the Year of Assessment (YA) 2026 to apply for government assistance scheme. How can I get my tax bill?

▼

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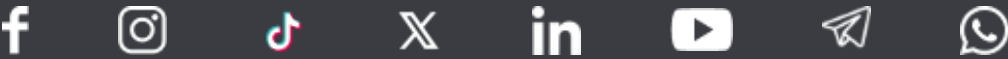
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