



Withholding Tax (WHT) Filing and Payment Due Date

Payers must file and pay the WHT to IRAS by the due date.

WHT must be filed even if the payment to a non-resident is exempted under the Avoidance of Double Taxation Agreement (DTA) or Approved Royalties Incentive (ARI).

As a payer, you must file and pay WHT to IRAS by the **15th of the second month** from [the date of payment to the non-resident](#).

If you are on GIRO for WHT payment, the GIRO deduction date is on the 25th of the month the tax is due. If the GIRO deduction date falls on a weekend or public holiday, the deduction will be made on the next working day.

Refer to your acknowledgement page for payment details after filing WHT.

Definition of date of payment

The **date of payment** is defined as the **earliest** of the following dates:

For all payments except director's fees

1. When the payment is **due and payable** based on the agreement or contract, or the **date of the invoice** in the absence of any agreement or contract (credit terms should not be taken into consideration).
2. When payment is credited to the account of the non-resident or any other account(s) designated by the non-resident
3. The date of actual payment

For director's fees

1. When the payment is due and payable under the following scenarios:

a. Director's fees approved in arrears

For director's fees approved in arrears, the director has already rendered the requisite services for the accounting year concerned. However, the director's fees must be disclosed to and approved by members of the company before they can be paid to him. Hence, the earliest date on which the director is entitled to the director's fees, is the date the fees are voted and approved at the company's AGM.

b. Director's fees approved in advance

For director's fees approved in advance, the director may not have rendered the requisite services for the accounting year concerned when the fees are approved at the company's AGM. Hence, the earliest date on which the director can be entitled to the director's fees, is as and when he renders his services.

2. When payment is credited to the account of the non-resident or any other account(s) designated by the non-resident

3. The date of actual payment

Scenarios	Date of payment to the non-resident	Filing and payment due date
Technical assistance fees A non-resident company issued an invoice dated 26 Apr 2021 to a payer for technical assistance fees in respect of services rendered. The invoice stated that the amount must be paid within 30 days. The payer received the invoice on 30 Apr 2021 and paid the non-resident on 19 May 2021.	26 Apr 2021 (based on invoice date)	15 Jun 2021 For GIRO payer, deduction takes place on 25 Jun 2021.
Royalty payment The agreement stated that royalties at 5% of sales shall accrue to the non-resident at the end of each quarter . In this instance, the royalty period from Jul to Sep 2021 was accrued on 30 Sep 2021 (end of quarter), and the royalty payment was made to the non-resident on 15 Oct 2021.	30 Sep 2021 (based on date of accrual)	15 Nov 2021 For GIRO payer, deduction takes place on 25 Nov 2021.
Director's fee The director's fee of \$50,000 for period 01 Jan 2020 to 31 Dec 2020, was voted and approved in the company's Annual General Meeting (AGM) on 2 Aug 2021. However, the fee was only paid to the director on 29 Sep 2021.	2 Aug 2021 (based on AGM date)	15 Oct 2021 For GIRO payer, deduction takes place on 25 Oct 2021.

Multiple payments for a single engagement (non-resident professional or public entertainer)

If you have made multiple payments to the **same** non-resident professional or non-resident public entertainer for the **same engagement** within a 60-days period, you can consolidate the various payments into 1 filing and declare the last payment date as the date of payment to the non-resident professional or public entertainer.

Late payment penalty

Penalties will be imposed if the WHT is paid to IRAS after [the payment due date](#) or if the [GIRO deduction is unsuccessful](#).

FAQs

[Can I consolidate and file my WHT submission?](#)



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