# 07 RESULTS

1. Our journey of excellence is driven by our relentless focus on continuous improvement in our processes and service, and our desire to ensure that our tax policies and tax system continue to foster the growth of the Singapore economy, encourage enterprises, and support the aspirations of the people in Singapore.

2. Over the years, we have made quantum leap improvements in process innovation, service delivery and efficiency. We collect the revenue that the Government needs efficiently and effectively; we have one of the lowest costs of tax collection and highest rates of voluntary compliance. From being the first in the world to provide direct tax filing via the Internet in 1998, we now offer No-Filing Service (NFS) for a large group of taxpayers. We have proactively reviewed rules and implemented tax policies that help position Singapore as a competitive and business-friendly location.

3. We are recognised as a leader internationally in our innovative use of technology as an enabler of change. We have helped to make Singapore the best place to do business in the world. More than 95% of our taxpayers are satisfied with our service. Our people are proud to be playing their part in nation-building and economic development, and making IRAS a great organisation.

**TAX COLLECTION**

4. Tax collection is the overall measure of how well IRAS has performed and met the needs of both taxpayers and government. We have consistently achieved the expected collections, providing Government with sufficient resources to carry out its programmes.

5. Our role as a tax administration is increasing in importance. Tax collection as a percentage of Government Operating Revenue (GOR) has surged from 65.4% in FY03 to a high of 75.5% in FY09 (Figure 7.1).

6. Tax collection has remained robust despite the downward trend in Corporate Tax (CT) and Individual Income Tax (IIT) rates (see Figure 7.2). This is the strongest evidence yet of the importance of a competitive tax system, one which encourages business activity, creates more jobs and helps to attract and anchor talent to Singapore.

*Figure 7.1 Tax Collection in Comparison to Total Government Operating Revenue*

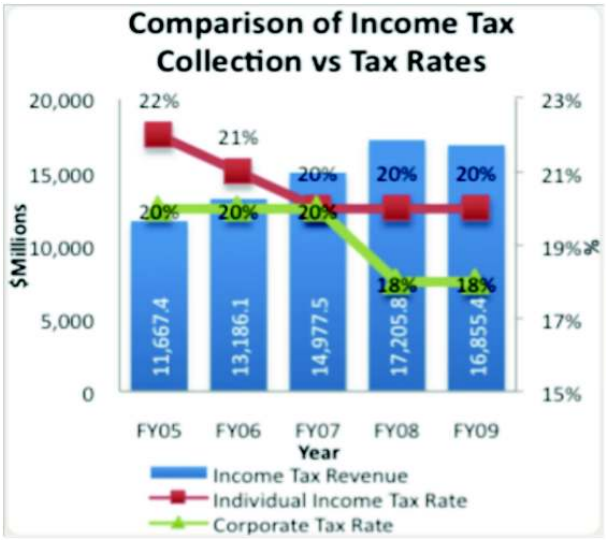


*Figure 7.2 Comparison of Income Tax Collection vs Income Tax Rates*

**EXCELLENT CUSTOMER SERVICE**

7. We make it as easy as possible for taxpayers to comply in order to maximise voluntary compliance. *myTax Portal*, the one-stop online platform gives taxpayers the convenience to carry out their transactions at any time convenient to them.

The simplicity of our e-Filing system even earned IRAS a compliment from Senior Minister Goh Chok Tong: *"…it is almost a joy submitting income tax returns!"*

SM Goh speaking at the iGov Global Exchange Forum (June 2009)

**ECONOMIC DEVELOPMENT FOCUS**

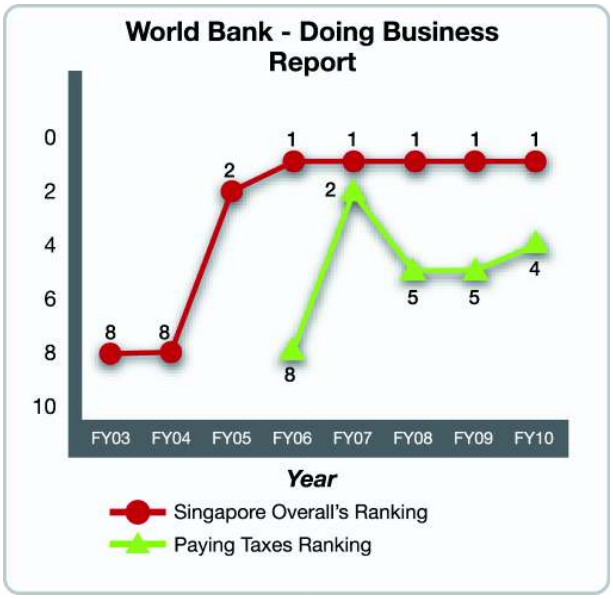


*Figure 7.3 Ranking by World Bank on Doing Business*

8. We have done well in making tax-paying simple and easy, directly contributing to Singapore's top ranking as the world's easiest place to do business for 5 consecutive years by the World Bank (see Figure 7.3). In the "Doing Business 2011 Report", Singapore came in 4th in the "Paying Tax" category behind jurisdictions like Maldives, Qatar and Hong Kong.

9. Singapore was ranked 3rd in the "Extent and effect of taxation" category by the World Economic Forum. This study examined the impact of taxes on the incentives to work or invest.

**INTERNATIONAL LEADERSHIP**

10. Internationally, IRAS is respected for our leading role in tax administration. IRAS is a member of the Forum on Tax Administration, as well as the Compliance and Taxpayer Services sub-group. Commissioner (CIR) and our Deputy Commissioners (DCs) represent IRAS in these meetings. Our views are often sought by other jurisdictions and our practices are showcased as best practices during these international meetings. For instance, the Organisation for Economic Co-operation and Development (OECD) Forum on Tax Administration highlighted our Risk Management Approach to Large Business[1] as an example of how to build a transparent, co-operative and lasting relationship with banks so as to facilitate their compliance, while gaining an in-depth understanding of their businesses.

11. IRAS together with MOF represented Singapore in hosting the Global Forum on Transparency and Exchange of Information for Tax Purposes in October 2010, which saw about 200 high-level tax officials from 80 member jurisdictions participating. One of our DCs is the Vice Chair of the Peer Review Group to carry out in-depth monitoring and peer reviews of the implementation of the standards of transparency and exchange of information for tax purposes, and a member of the Steering Group which will prepare and guide the Global Forum future work.

12. Advanced tax jurisdictions invite IRAS to share our strategies and experiences in various aspects of our tax administration - business processes, taxpayer service initiatives, Information Technology (IT), governance system, tax policies and treatment, people development etc. CIR and his senior management team as well as staff, have presented at numerous international conferences. These include the International Bureau of Fiscal Documentation (IBFD) Asian Tax Authority Symposium, as well as the International Monetary Fund (IMF) High Level Tax Seminar.

## 7.1 CUSTOMER RESULTS

13. IRAS has 2 categories of customers:

a) Government (MOF)
b) Taxpayers

**Government (MOF)**

14. MOF monitors our performance through the Agency Agreement.

**Taxpayers**

15. Taxpayers form our largest group of customers. Our customers are diverse – ranging from global multi-national companies (MNCs) to the man-in-the-street.

16. More than 95% of taxpayers expressed satisfaction with IRAS in our most recent biennial Taxpayer Survey, up from 93.5% in 2001 (Figure 7.4).

17. Taxpayer satisfaction is on an improving trend for all tax types. Taxpayers are highly satisfied with us in all the 6 service attributes that have been incorporated into our Service Pledge.

[1] OECD Forum on Tax Administration "Building Transparent Tax Compliance by Banks" (May 2009).

*Figure 7.4 Customer Satisfaction-Biennial Taxpayer Survey*

18. The Taxpayer Survey also benchmarked our service delivery against leading agencies within the Government sector. We are amongst the best as we achieved top three placing in 5 out of 7 service attributes.

19. As we continue to make it easy for taxpayers to comply, we have expected the number of compliments from taxpayers to decrease in tandem with the reduction in contacts. However, with our focus on excellent service, the number of compliments has rebounded in FY09 (Figure 7.5).

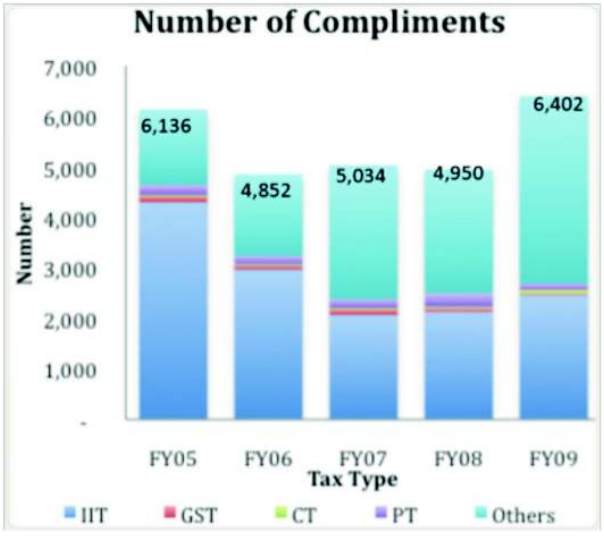


*Figure 7.5 Number of Compliments*

20. From FY08, the definition of complaints was widened to refer to any dissatisfaction from our customers on our services, procedures or system that requires an explanation. This is to ensure that we do not miss out on learning opportunities. The change in definition has resulted in an increase in the number of complaints in recent years (Figure 7.6). Despite the jump in numbers, the complaint resolution time has improved to an average of 2 working days per case for FY09 (Figure 7.7).

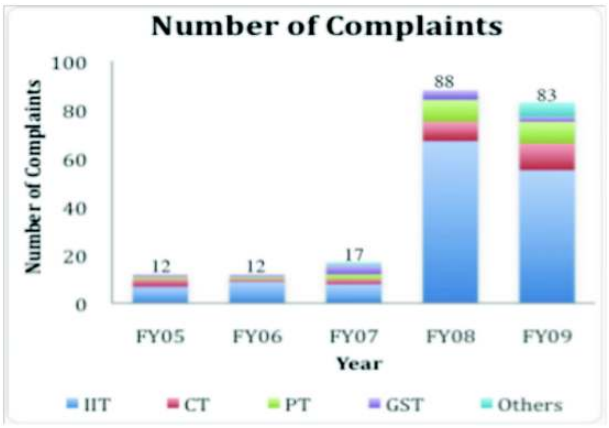


*Figure 7.6 Number of Complaints*

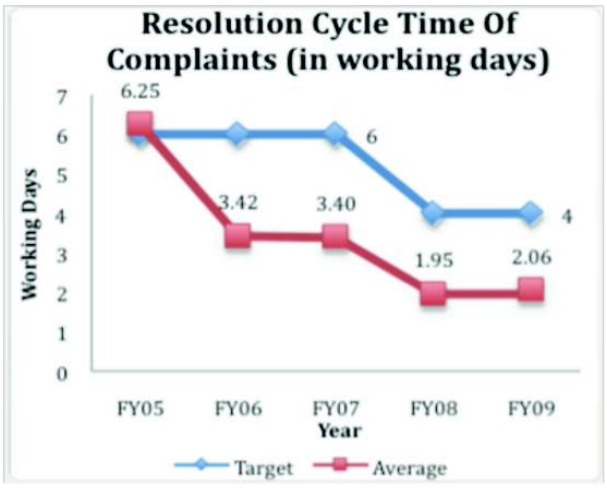


*Figure 7.7 Resolution Cycle Time of Complaints (working days)*

21. IRAS was ranked 3rd among 25 participating agencies in the 2009 survey on Customer Satisfaction Index of Singapore (CSISG)[2]. Customer satisfaction and user trust score improved from 66.5 and 69.9 in 2008 to 69.3 and 72.8 in 2009 respectively. Our complaint handling system was rated as the best among public agencies.

**e-Filing for Individual Income Tax (IIT)**

22. The take up rate for e-Filing service for IIT has shown impressive growth since its introduction in 1998 – reaching a record of 94% in Year of Assessment (YA)10 (Figure 7.8).

[2] The CSISG, commissioned by the Public Service Division, measures the satisfaction of Singapore residents (citizens and permanent residents) with its various public agencies

23. The Auto-Inclusion Scheme (AIS) has simplified the tax filing process. As a result, taxpayers with only employment income can file the tax with one click of the mouse.

24. Since the introduction of NFS in YA07 (see paragraph 25) there has been a reduction in the number of e-Filers.

*Figure 7.8 e-Filing*

**No-Filing Service (NFS)**

25. The drop in the absolute number of e-Filers is a result of further simplification of the tax filing process. With NFS, taxpayers do not need to file if they have only auto-included income and there is no change in their personal tax reliefs.

26. NFS began as a pilot project for YA07 with 45,000 taxpayers. By YA11, it has increased 18-fold, benefitting 787,000 taxpayers. The number of taxpayers who did not have to file has been on the increasing trend, attesting to the success of NFS in making tax filing a non-event for taxpayers (Figure 7.9).

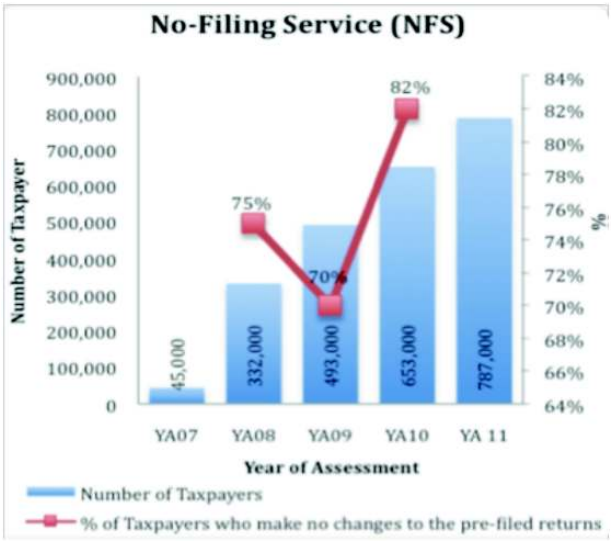


*Figure 7.9 No-Filing Service*

**Auto-Inclusion Scheme (AIS)**

27. The number of employers participating in the AIS to transmit their employees' income details to IRAS has increased more than 5 fold (from 2,382 in YA05 to 13,202 in YA10). The number of employees benefiting from the scheme has more than doubled (from 885,108 in YA05 to 1,972,832 in YA10) (Figure 7.10).

*Figure 7.10 Auto Inclusion Scheme*

28. Internationally, we actively negotiate Avoidance of Double Taxation Agreements (DTAs) with other jurisdictions to enhance the competitiveness of Singapore tax systems. We also assist our taxpayers to settle disagreements with other tax administrations via the Mutual Agreement Procedure[3] (MAP). We have also entered into Advance Pricing Arrangement[4] (APA) with other tax administrations and taxpayers to provide certainty to taxpayers on the share of profits taxable by each administration.

**International Comparisons**

29. The World Bank had previously cited IRAS as a model for revenue administration[5]. As mentioned earlier, the World Bank 'Doing Business Report has ranked Singapore as the best place to do business for 5 consecutive years. On top of that, the myriad of international accolades show that our tax system is competitive (Figure 7.11).

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[3] MAP - formal negotiation between two tax administrations to resolve any double taxation issue

[4] APAs set the transfer pricing rules for transactions between related entities operating in different countries, offering greater certainty and minimising risks to the taxpayers.

[5] World Bank (Dec 2000) "Improving taxpayer service and facilitating compliance in Singapore" describes Singapore's rapid and widespread adoption of new technology in revenue administration and the lessons it can offer to developing countries.

| Name of Report | Year | Rank |
|---|---|---|
| The Global Enabling Trade Report by World Economic Forum - 1st pillar :Domestic and foreign market access | 2010 | 1 |
| Competitiveness Report 2010–2011 by World Economic Forum a) Extent and effect of taxation | 2010 | 3 |
| IMD World Competitiveness Yearbook – "Real corporate taxes do not discourage entrepreneurial activity" | 2010 | 3 |
| IMD World Competitiveness Yearbook - "Real personal taxes do not discourage people from working or seeking advancement" | 2010 | 2 |
| Good Governance for International Business Index – Taxation | 2010 | 2 |

*Figure 7.11 List of International Studies*

30. Service Standards for customers are set for the frontline divisions and these deliverables form part of the Strategic Key Performance Indicators (KPIs) that are tracked monthly at CM and annually at Board meetings.

**Speed of Answering Telephone Calls**

31. Our service standard of answering 85% of phone calls within 1 minute during the non-peak period was adopted from Jul 07[6]. Previously, the target was to answer 75% of telephone calls within 2 minutes. We have exceeded the target since FY08.

**Speed of Responding To Letters**

32. IRAS has set the target to respond to 80% of hardcopy letters within 15 working days (before FY08, target was 80% within 3 weeks) and we have consistently surpassed the target with the latest financial year recording a high of 90.8%. This is a 5% improvement from the earlier year (Figure 7.12).

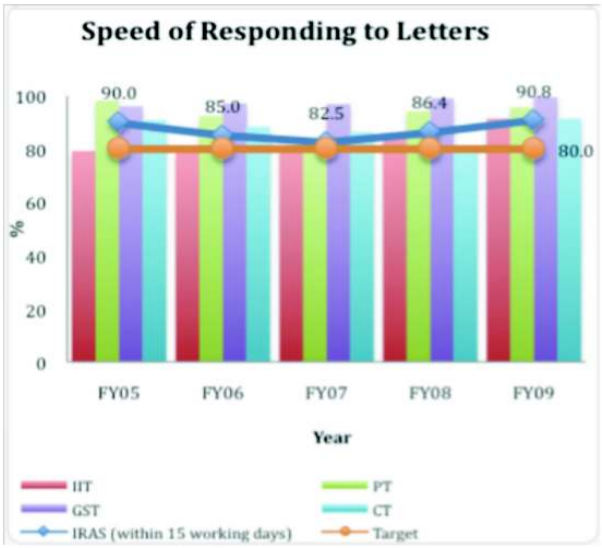


*Figure 7.12 Speed of Responding to Letters*

**Queue Waiting Time**

33. Our service strategy has identified that the most cost efficient form of service is "self-help channel" while the least is "Face to Face" interaction. Thus, we have been pushing out information on the websites to encourage taxpayers to self-help (Figure 7.13).

34. We have seen a 32% drop in walk-in contacts during the income tax filing period for FY09 and hence a corresponding improvement in queue waiting times.

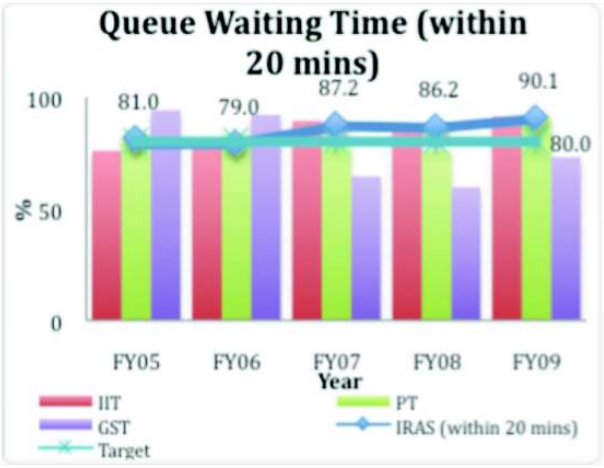


*Figure 7.13: % of taxpayers served within 20 mins*

**Speed of Responding to Email**

35. The target is to respond to 80% of case specific emails within 5 working days (before FY08, the target was 80% within 1 week)[7]. IRAS has been exceeding the target since FY07 with more than 93% of the emails replied within 5 working days in FY09 (Figure 7.14).

[6] We took into account taxpayers' feedback as well as the Minimum Service Standards recommended by the PS21 Office.

[7] For general email query, the target is higher at 95% within 3 working days.

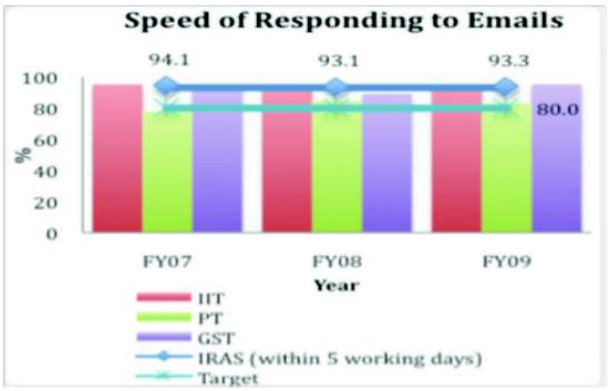


*Figure 7.14 % of emails replied with 5 working days*

36. We pledge to refund all credits due within 30 days, otherwise we will pay interest. We have met our stretch target of 100% refunds within 30 days in the past 3 FYs. More than 95% are refunded within 14 days (Figure 7.15).

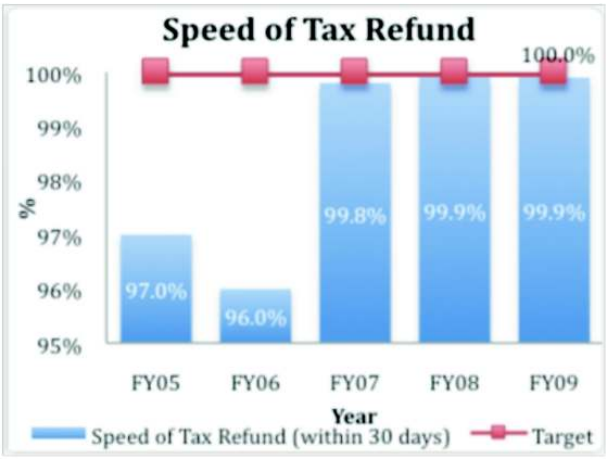


*Figure 7.15 Speed of Tax Refund*

37. For GST refund claims, the target is for 95% to be approved within 1 month of the receipt of the GST return. We have achieved 98.5% in FY09, an improvement over the 96.7% in FY08. (Figure 7.16). The balance of cases required audit reviews before refunds could be made.

*Figure 7.16 GST Refund Claims Approved Within 1 Month of Receipt of Return*

38. We revamped our website in 2008 to make it a convenient information channel for taxpayers. The percentage of contact by self-help is increasing (Figure 7.17).

*Figure 7.17 Percentage of contacts by Self-help*

39. We monitor our website closely so that we can continue to improve its effectiveness as a self-help channel. We have received positive feedback on the usage of our website.

## 7.2 FINANCIAL AND MARKET RESULTS

40. The cost per dollar of tax collected is an indicator of our effectiveness and efficiency over time. The cost has seen a steady decline till FY08 and FY09 where it stabilised at around 0.80 to 0.90 cent. This is due to investments in both manpower and Information Technology (IT) to enhance our compliance capabilities and taxpayer's experience (Figure 7.18).

*Figure 7.18 Cost Per Dollar Collected (in cent)*

41. The cost per taxpayer (Figure 7.19) has increased due to higher IT and manpower costs. We have invested heavily in IT to bring about convenience and lower compliance cost to taxpayers. As part of our strategic directions to partner taxpayers in economic development, we have also increased our manpower resources and improved the competitiveness of our remuneration package.

*Figure 7.19 Cost Per Taxpayer*

42. We are in good financial health. Despite the falling agency fee rate we have been able to register operating surplus each year (Figure 7.20).

*Figure 7.20 Operating Surplus*

43. The Return on Operating Income ratio has been in the range of 20% to 30% for the previous financial years and in FY09, the ratio went up to nearly 40%. Similarly, the value added per employee has been increasing year on year and peaked in FY09. This demonstrates that we are leveraging on our assets more effectively to increase productivity (Figures 7.21 and 7.22 respectively).

*Figure 7.21 Return on Operating Income*

*Figure 7.22 Value Added Per Employee*

## 7.3 PEOPLE RESULTS

44. Staff participation in Staff Suggestion Scheme (SSS) is one of the indicators on the level of staff empowerment and engagement. We did not set a target on the number of suggestions per staff. Our approach to SSS has been to provide enabling structures to facilitate generation of ideas. This is in line with our strategy to promote a conducive environment for everyone to make improvements.

45. To gauge the level of staff empowerment and engagement, we keep track of the biennial OCS score on "Employee Empowerment and Involvement". On a year-to-year basis, we monitor improvement trend in SSS participation rate and the number of suggestions. We also monitor project participation rate and the number of suggestions and projects accorded external or internal recognition.

46. 73% of staff gave a favourable score for "Employee Empowerment and Involvement" in the OCS 2009. The score measures whether staff feel their supervisors involved them in solving work problems, whether IRAS has a climate where staff can challenge the status quo and are encouraged to innovate etc. The score has been improving at every OCS since 2004. The 2009 score is also higher than the 2008 Singapore National Norm and the 2008 Public Sector Norm.

47. 97% of staff participated in SSS in FY09. The participation rate is on an improvement trend (Figure 7.23).

48. The number of suggestions has also been on an increasing trend. From FY05 to FY09, the total number of suggestions increased 3 times. The average number of suggestions per staff is on an upward trend, with close to 2.6 suggestions per staff recorded for FY09 (Figure 7.24).

*Figure 7.23 Staff Suggestion Scheme Participation Rate*

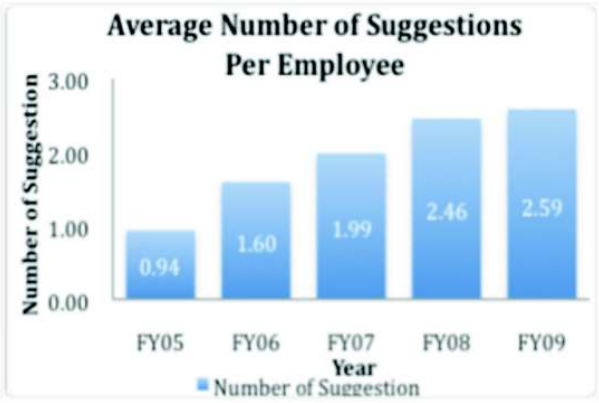


*Figure 7.24 Average Number of Suggestions Per Employee - Suggestion Ratio*

49. 100% - that is our project participation rate for the past years. Staff form groups to brainstorm and propose work improvement through projects; this has led to savings of nearly $1.5 million in FY09 alone (Figure 7.25).

*Figure 7.25 Savings from Projects*

50. We continue to clinch external awards for many of our suggestions and projects. At the 2010 Excel Convention, Mr Peter Ong, Head of Civil Service, cited the efforts of our Outstanding Innovation Activist Winner, Dennis Lui, as an example of "the spirit of continuous learning and innovation, and support for PS21 that we need and want to see in our agencies."

51. Within IRAS, high quality suggestions and projects also continue to attain the Chairman's Award and Commissioner's Award, the two highest levels of internal innovation awards. Figure 7.26 demonstrates the quality of our SSS and Projects.

52. The total training cost has hovered around $3 million annually, or about 2% to 3% of payroll. We continue to invest in training and development. We clocked a high of 15.6 learning mandays per staff for FY09. This increase is largely due to the regular sharing sessions held at branch, divisional and organisation-wide level for staff to keep abreast of new developments and to learn from the experiences of their colleagues (Figures 7.27 and 7.28 respectively).

*Figure 7.27 Training Expenditure as a Percentage of Payroll*

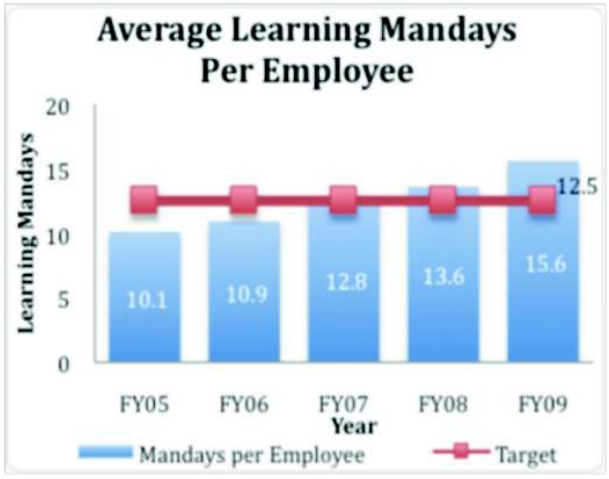


*Figure 7.28 Average Learning Mandays per Employees*

53. The number of tax specialists has increased by more than 10% year-on-year. With a high number of technically competent staff, we have enhanced our in-depth expertise in international and domestic taxation and foster a tax competitive environment for Singapore (Figure 7.29).

| Year | Name of Award |
|---|---|
| FY04 | 1) Power Suggestion Award (joint award with EDB)<br>2) MOF Productivity Day Award<br>- 1 BEST IQT/WIT (Outstanding) Award<br>- 2 BEST IQT/WIT (Commendation) Award |
| FY05 | MOF Excel Convention:<br>- 3 Best IQT/WITS Award<br>- 1 Distinguished Effort IQT/WITS Award<br>- 2 Outstanding IQT/WITS Award |
| FY06 | MOF Excel Convention:<br>- Best Suggestion Award<br>- Outstanding IQT/WITs Facilitator Award |
| FY07 | 1) MIS Asia IT Excellence Award for the Best Business Enabler (Government) – IRIN<br>2) Technology Leadership Category award in the Asia Government Technology Awards 2007 – IRIN<br>3) 2007 PS21 ExCEL Convention: Best Project (Bronze) Award for "No Return No Filing" Project<br>4) 2007 MOF Productivity Day<br>- High Impact Team Award for "No Return No Filing" Project<br>- Most Improved Agency Award |
| FY08 | 1) Merit Award for "Most Innovative Use of Infocomm Technology (Public Sector)" in the 2008 National Infocomm Awards - IRIN<br>2) MOF Awards: MOF Innovator Award for the review of Non-tax Group in Non-Filer Base to exclude them from Enforcement Action |
| FY09 | MOF Awards:<br>- MOF High Impact Award : For automating the property tax assessment process for HDB Flats<br>- MOF Innovator Award : For the review of taxation of foreign employees to provide a 2-year concession for those who are continuously employed for two consecutive Years of Assessments.<br>- Most Improved Agency Award : For improvements in Staff Suggestion Scheme and Projects. |
| FY10 | 1) Distinguished Public Service Award 2010<br>2) PS 21 Awards:<br>- Best Pro-Enterprise Suggestion Award (Bronze)<br>- Outstanding Activist Award<br>3) MOF Innovator Award:<br>- For Software Relationship Offering<br>- For Implementing GIRO Application in AXS Machines<br>- Best Suggestion Award: For Virtual Server for SAP Financial System |

*Figure 7.26 List of Awards*

*Figure 7.29 Number of Tax Specialists*

54. We continue to send a significant number of staff for overseas courses. Staff participation in overseas conferences or courses provides invaluable opportunities to learn and exchange ideas with overseas contemporaries.

**The Tax Academy of Singapore**

55. The Tax Academy of Singapore (TA) was set up by IRAS in collaboration with the international accounting firms – Deloitte & Touche, Ernst & Young, KPMG and PricewaterhouseCoopers, the Institute of Certified Public Accountants of Singapore (ICPAS) and the Law Society of Singapore in 2006.

56. TA's mission is to raise the professional competency of the tax community and to develop Singapore into a regional tax knowledge hub. TA has worked with various local and international parties to provide training opportunities to our staff and other tax professionals.

57. The number of participants for TA's structured training has been consistent at around 450 a year while the conferences and seminars had seen stronger take-up with nearly 1,800 participants for FY09 – nearly doubled from 816 in FY07.

58. One of the most well-received courses organised by TA is the "Singapore Tax Experience", a three to five-day programme covering various strategic aspects of tax administration. The course attracted many overseas participants including from India and Vietnam.

59. The Joint IRAS-OECD training programme is another course that is popular with the participants. This course provides technical training in international tax which dovetailed with our vision to build an excellent team of competent and committed people.

60. Almost a quarter of our staff do not take any medical leave. This is an encouraging sign of being healthy and happy at work.

61. The turnover rate for IRAS has fallen to 3.9% in FY09 from the peak of 9.4% in FY06 (Figure 7.30). The rate is also much lower than the average of 5% for Singapore[8]. A low staff turnover rate indicates that staff are happy with the organisation.

*Figure 7.30 Staff Turnover Rate*

62. The proportion of staff showing satisfaction with IRAS as a place to work has improved to 70% for the 2009 Organisational Climate Survey[9]. The rating is significantly higher than the TP-ISR[10] Singapore National Norm of 63% in 2008 (Figure 7.31).

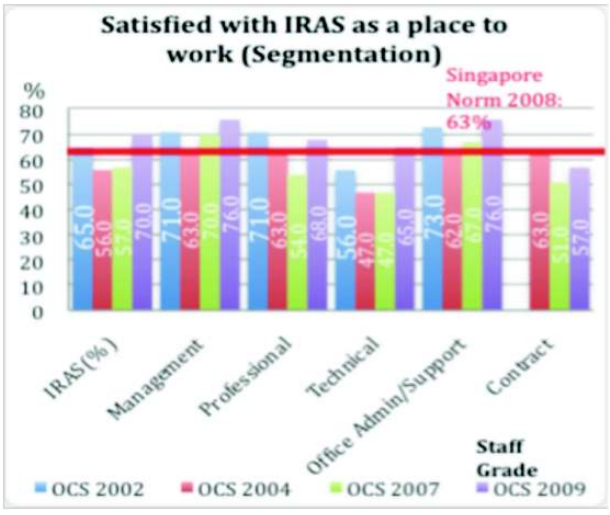


*Figure 7.31 Staff Satisfaction*

63. Similarly for the question: "I am proud to be a staff of IRAS", the proportion of staff who responded positively for this question has shown marked improvement to 77% in the survey result for 2009 OCS (Figure 7.32).

*Figure 7.32 Proud to be Staff of IRAS*

64. Another measure for staff satisfaction is the question: "I would recommend IRAS as a good place to work" found in the OCS. There is a significant improvement in the result for this question in OCS 2009 where 76% replied favourably. (Figure 7.33). Our score for this question is also significantly higher than the 2008 Singapore National Norm and the Public Sector Norm.

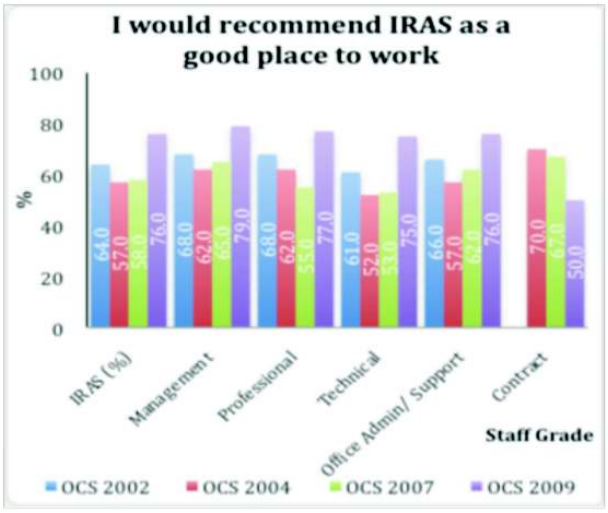


*Figure 7.33 I would recommend IRAS as a good place to work*

65. Our HR awards affirms our commitment to staff development and well-being (Figure 7.34).

[8] Source: Article from AsiaOne website: "Asia's tight labour market drives up pay, job turnover" dated 13 Oct 2010. The attrition rate in Singapore jumped from 5 per cent in January-June 2009 to 9.1 per cent in the first six months of 2010

[9] For the 2002 OCS and 2004 OCS the professional and management staff is grouped under one category. Thus the score for both segments were the same for both surveys.

[10] Towers Perrin- International Survey Research

| Awards for Staff Well-being and Satisfaction Initiatives | |
|---|---|
| 2010 | Singapore H.E.A.L.T.H Award - Corporate Mental Well-Being Award |
| 2009 | Total Defence Award (Employers) - Minister for Defence Award |
| | Knowledge Management Excellence Award - Silver Medal (Culture) |
| 2008 | Singapore H.E.A.L.T.H Award (Platinium) |
| | Home Team National Service Award |
| | Total Defence Award (Employers) - Distinguished Defence Partner Award |
| 2007 | Singapore Labour Foundation Educational Tours Award |
| | Lectora eLearning Courseware Competition (Bronze) |
| 2006 | Work-Life Excellence Award |
| | Ministry of Home Affairs Award for NSmen's Employers (2003-2006) |
| | MINDEF Distinguished Defence Partner Award |
| | Singapore Sporting Inspiration Awards (Certification of Commendation) |
| 2005 | Singapore H.E.A.L.T.H Promoter Award |
| | Singapore H.E.A.L.T.H Award (Platinum) (2004-2005) |
| | MOE Learning Journeys Partnership Award |
| | MINDEF Meritorious Defence Partner Award |
| 2004 | Best Workplace Health Practices Award |
| | Singapore Family Friendly Employer Award |
| | SAF Award for Employers (Certificate of Commendation) (2003-2004) |

*Figure 7.34 List of Staff Well-being & Satisfaction Awards*

## 7.4 OPERATIONAL RESULTS

**To Foster a Competitive Tax Environment that Encourages Enterprise and Supports Economic Growth**

66. We actively review existing tax rules to ensure that they stay relevant to the economic environment and minimise tax compliance cost. Over the years, there has been an increase in the number of tax policy and rules review. The scope of review has also expanded. As at the end of FY09, we have achieved the target of reviewing 100% of the rules with 26% of them either amended or removed.

67. In our most recent Taxpayer Survey, close to 94% of taxpayers agreed that the tax system is business friendly and encourages enterprise (Figure 7.35).

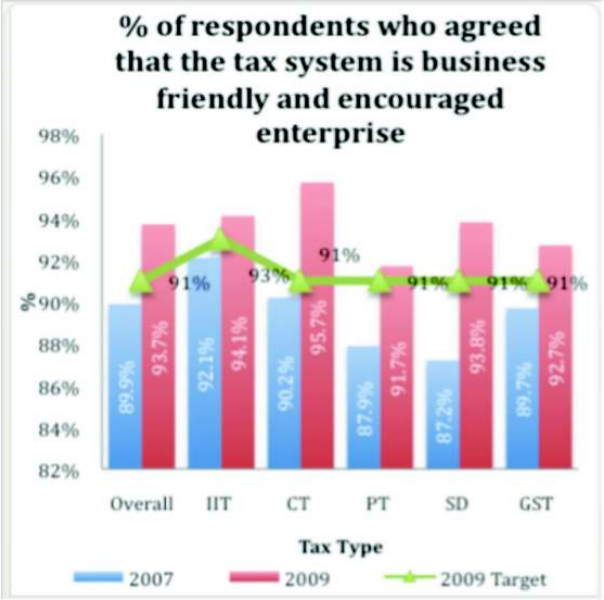


*Figure 7.35 Tax System Is Business Friendly and Encourage Enterprise*

**Ensure Compliance by All Taxpayers**

68. We met the target for 90% of tax returns to be filed on time. The timeliness of the tax return is an important gauge of the level of voluntary compliance. *myTax Portal*, a convenient and assessable system, facilitates the timeliness of tax filing (Figure 7.36).

*Figure 7.36 Tax Returns Received on Time*

69. Almost 96% of taxpayers agreed that tax compliance level is high (Figure 7.37).

*Figure 7.37 Taxpayer Perception of Compliance Levels*

70. IRAS also conducts many compliance activities like audit and investigation, to ensure that taxpayer is paying the right amount of tax and paying promptly. The tax recovered from the compliance initiatives are used as a measure of the effectiveness of our compliance efforts. Generally, the recovery has been on an upward trend since FY06 (Figure 7.38).

*Figure 7.38 Tax and Penalty arising from Audit and Investigation*

71. Cutting-edge computer forensics technology has been employed to strengthen our capability to nail down tax evaders. In the biggest Goods and Services Tax (GST) fraud case to-date, involving more than $5 million tax, crucial files containing detailed fictitious transactions were retrieved using computer forensics techniques. The number of fraud cases uncovered using computer forensics has been increasing steadily.

**Minimise Compliance Costs of Taxpayers**

72. According to the 2009 Taxpayer Survey, almost 92% of our taxpayers felt that compliance cost was low. This was an improvement from 89.1% in the previous survey (Figure 7.39).

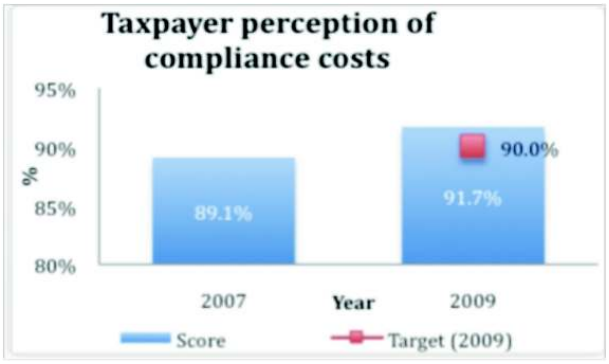


*Figure 7.39 Taxpayer Perception of Compliance Costs*

**Be Cost Effective and Efficient**

73. IRAS has consistently exceeded our target on the speed of assessment. (Figure 7.40) Timely and accurate assessment of tax is critical in ensuring that every dollar is promptly collected without any inconvenience to taxpayers.

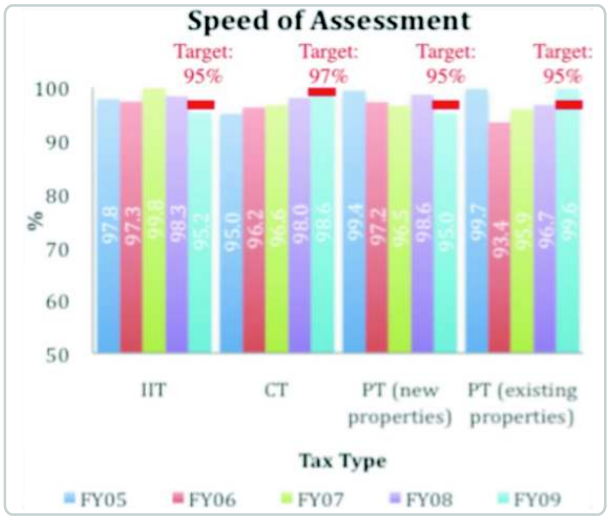


*Figure 7.40 Speed of Assessment*

74. Our Divisions have embarked on many initiatives over the years to improve taxpayer service and promote tax compliance. The key initiatives are presented in the table below (Figure 7.41).

75. Collectively, all these efforts have brought us closer to our Vision to be the leading tax administration and partnering our taxpayers for nation building and economic development.

| Initiatives by Divisions | | |
|---|---|---|
| **Divisions** | **Year** | **Initiative** |
| Income Tax | – | Online Videos for Form B1, B and P |
| | 2008 | Review of Bulk Extension Framework for Tax Agents on the Filing of Individual Income Tax Returns |
| | 2007 | No-Filing Service (NFS) |
| Corporate Tax | On-going | Simplification of Form C |
| | 2009 | Implementation of Risk Assessment Framework |
| | 2006 | Implementation of Casino Tax Framework |
| GST | 2010 | Electronic Tourist Refund Scheme (eTRS) |
| | 2010 | Assisted Self-Help Kit (ASK) |
| | 2010 | GST changes for Marine Industry |
| | 2009 | SME Accounting Software Assistance Scheme |
| | 2007 | Compulsory e-Filing for GST businesses |
| Property Tax | 2009 | Accelerated reassessment |
| | 2007 | Automation of Property Tax Assessment Process for HDB Flats with combined bill and valuation notice |
| Taxpayer Services | – | Deployment of roving staff at reception counter to handle simple and fast track transactions |
| | – | Collaboration with external agencies (i.e. ICA, ABS, MOM, HDB etc) to increase the publicity message for e-NOA services |
| | 2007 | SMS mobile service "filetax" |
| Accounting & Processing | 2010 | GIRO Application via AXS self-help kiosk |
| | 2008 | e-Submission of donation and commission |
| | 2007 | e-Submission of employment income |
| Enforcement | 2008 | Proactive reminders to IIT non-filers before filing due date |
| | 2007 | Taxpayer profiling and risk management |
| Compliance Strategy & Research | 2009 | Enhancement of the voluntary disclosure program |
| | – | Overall management of the ITBP project |

*Figure 7.41 Initiatives by Division*

76. IRAS conducts annual Suppliers Survey to assess and measure the performance of key suppliers. The key suppliers are identified based on the procurement value and services/goods provided. They are categorised into 3 main types: System Maintenance & IT Services, Printing Services and General Goods & Services.

**Education**

77. The Volunteer e-Filing Service (VES) and more recently the Decentralized e-Filing Services Centre (DEFSC) introduced in FY07 are initiatives where we involve the public[11] to provide e-Filing services to taxpayers during the income tax filing period. These programmes have received encouraging support from the public. More than 26,000 taxpayers benefitted from these initiatives in FY10 (Figure 7.42).

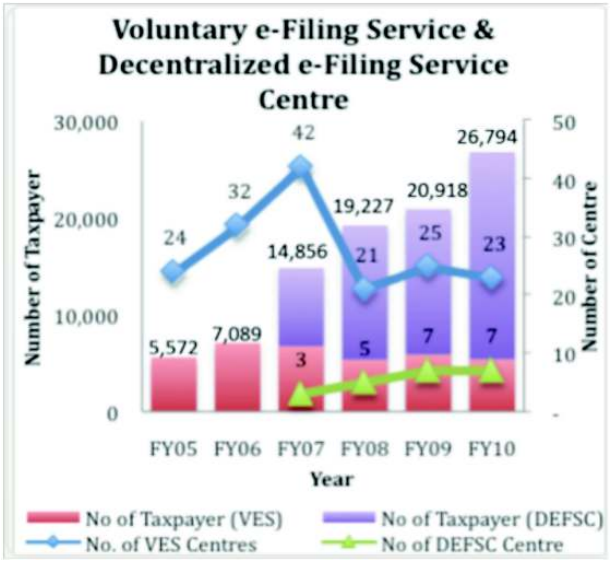


*Figure 7.42 Volunteers E-filing Service*

78. Many students have visited IRAS in the past few years under the National Education programme. Members of the public also visit IRAS Gallery, a taxation and tax administration heritage centre, to learn about the history of tax and it contribution to nation building. These are good examples of our public education efforts.

[11] For example, students from Polytechnics and Junior Colleges as well as volunteers from the National Volunteer and Philanthropy Center.

**Caring For the Less Fortunate**

79. We have a Community Involvement Committee (CIC) in our recreation club that looks into community programmes for staff. One popular initiative is the blood donation drive where staff response has grown sharply, with a nearly 100% increase in FY08.

80. In addition, fund-raising activities for the less fortunate are a regular feature in IRAS. We have also organised other community programmes like visit to old folk's home and participated in community events like the Yellow Ribbon Project.

81. We received the President Social Service Award (Formal Category) in 2009. This is the most prestigious award for social service volunteerism in Singapore. We have also won other awards:

a) Community Chest's SHARE Award (Platinum) – 2004 to 2008
b) Community Chest 5 years Outstanding SHARE Award – 2006.

**Environment**

82. The Waterways Watch project, where our staff help to clean up the waterways, provides an opportunity for our staff to appreciate and care for our waterways. The participation rate for the project is very encouraging.

83. We make our work place environmentally friendly by reducing the carbon footprint with our pulping exercise, energy saving lighting system etc. The following are some achievements to-date:

a) Revenue House is certified Water Efficiency Building in Jul 2010
b) Green IT Award
c) Revenue House Makeover Project – Reuse, Recycle and Reduce
d) Energy Efficiency Building

84. Since 2001, when we first attained ISO 9001 certification for our selected key processes and support processes, we have progressively expanded the scope of our ISO certification at each of the ISO 9001 renewal assessment. Today, other than the confidential areas, all our key business processes have attained ISO 9001:2008. As part of our quality management efforts, our internal ISO audit team, comprising staff from various divisions, conducts regular internal ISO audit to ensure that our processes are reviewed for efficiency and effectiveness. To continue to build capabilities in process management, control and governance and a mindset of continuous improvement, senior management has recently decided to integrate ISO training as a critical component of the Leadership Learning Roadmap for managers and assistant managers.

85. Since we embarked on Enterprise Risk Management (ERM) in 2007 to strengthen our corporate governance, we have completed a full cycle of enterprise risk issues identification, assessment, monitoring and reporting.

86. Given our heavy reliance on IT, we monitor the software errors that could result in adverse impact to our operations. The results for the past 2 financial years indicated that we have managed the software risk effectively. As an on-going improvement process, for FY10, we have determined a new ERM risk profile, having taken into account the existing risk issues, IRAS goals and challenges ahead. "The Breach of information and IT Security" is one of the new risks that we will monitor going forward, given the rising number of high-profile data loss cases reported in the news.

87. As part of our continuous efforts to improve our data management systems, we set up the IRAS Data Management Committee in 2009 to strengthen the data management processes in IRAS. As shown in the 2010 review by an independent party, we are in full compliance with the government's standards on data management policies and practices.

**Concluding Remarks**

88. The hallmark of an excellent tax administration lies in the commitment and aspiration of her people - the IRAS staff to pursue the highest standards, worthy of Singapore and her people. Our zealous and unrelenting pursuit of excellence has resulted in a world class tax system and administration, and made it an integral part of our economic infrastructure.

> "Our goals and plans are ambitious but achievable with our staff's strong commitment, passion and adaptability to change. We will rise to the challenge to make IRAS an excellent organisation to serve taxpayers better and contribute to the economic progress of Singapore".
>
> "From all of us at IRAS, this is our hope and our promise to the nation. We do this with the confidence that we have the full support of all taxpayers and stakeholders".
>
> Moses Lee, Commissioner

89. Indeed, we can be proud of what we have achieved. Our comprehensive and superior set of results speaks for itself. We, the IRAS team, truly believe that we can realise our Vision to be THE LEADING TAX ADMINISTRATION IN THE WORLD!

# ANNEXES

## Annex A: Information Communication Channels

| Employees | Suppliers/Partners | Customers |
|---|---|---|
| • Townhall Meetings<br>• Forum/Briefing/Sharing sessions at both organisational and branch levels<br>• IRIN – Taxpayer Relationship Management/ Core Processing/ Cognos and Siebel Reports / Data Warehouse<br>• iNex – eRegistry, KM repository, Announcements, Newsletters (e.g. eLife@IRAS, HR e-zine), CoP<br>• Live broadcasts via Video LAN (Local Area Network) Client (VLC)<br>• Lotus Notes (emails)<br>• Desktop wallpapers / Posters in Lifts<br>• Specialised Portals (e.g. Compliance Toolbox, iCoRp)<br>• Instant Messaging (Sametime)<br>• ACE – Financial and HR information<br>• Business Continuity Plan (BCP) Call Tree | • Briefings and Dialogues<br>• Project meetings<br>• Tender conferences<br>• Tender specification<br>• Service level agreements<br>• Pilot and test runs | • Seminars and Dialogues<br>• Focus Group Discussions<br>• Website<br>• Brochures , handbook and e-Guides<br>• Traditional Media (e.g. newspaper, TV, Radio)<br>• New Media (e.g. Twitter)<br>• Mobile Services<br>• *myTax Portal* |

## Annex B: Enhanced Segmentation Strategy – Further Segmentation Within Tax Types

| | Taxpayer Segments | Characteristics | Special Schemes/Initiatives/ Projects | |
|---|---|---|---|---|
| | | | Services, Education & Self-Help | Other Special Initiatives |
| Individual Income Tax (IIT) | **Employees**<br>▪ Individual employees<br>▪ Singaporeans / Permanent Residents | ▪ Earn employment income<br>▪ Employees likely to be in Auto-Inclusion Scheme | ▪ e-Filing Income Tax Return & demos<br>▪ *myTax Portal* e-Services<br>▪ Taxpayer Alert Services<br>▪ Online tax calculator for residents | ▪ No-Filing Service (NFS)<br>▪ Pre-filing of income & reliefs<br>▪ Auto-Inclusion Scheme (AIS)<br>▪ SMS mobile services |
| | **Self-Employed**<br>▪ Sole-Proprietors<br>▪ Partners<br>▪ Partnerships<br>▪ Vocation or profession | ▪ Higher revenue risk than employees<br>▪ Require proper record-keeping to track income | ▪ e-Filing - Partnership Income Tax Return<br>▪ Educational letters/mass mailers<br>▪ Education workshops (by profession) for self-employed taxpayers & their agents<br>▪ Checklists for taxpayers / tax agents | ▪ Publicity on compliance focus<br>▪ 2-line statement for small business<br>▪ Auto-inclusion of commissions, consultancy fees<br>▪ Record Keeping Reviews/Surveys |
| | **Foreigner/Clearance**<br>▪ Foreign Employees<br>▪ Non-Residents(NR)<br>▪ Not Ordinarily Resident (NOR)<br>▪ Area Representatives | ▪ Expatriates working on work passes<br>▪ NR deriving Singapore income<br>▪ Transient presence in Singapore | ▪ e-Tax Clearance<br>▪ e-Filing of Withholding Tax Return<br>▪ e-DIN service for tax agents<br>▪ IRAS webpages for new expatriates<br>▪ Online tax calculators for non-residents, Area Representatives, NOR, Clearance<br>▪ Online Tax Treaty calculator | ▪ 2-year tax concession for foreign employees<br>▪ Withholding tax for NR sportsmen, entertainers and professionals<br>▪ Review bulk extension framework |
| Corporate Tax (CT) | **Large Corporations**<br>▪ Large companies (by industry cluster) | ▪ Very high turnover<br>▪ Globalised, complex business<br>▪ May enjoy incentives | ▪ Advance Ruling<br>▪ Advance Pricing Arrangements<br>▪ e-Tax Guide for specific industries | ▪ Enhanced Taxpayer Relationship<br>▪ Transfer Pricing Consultation<br>▪ Tax Shelter team<br>▪ Regular stakeholder dialogues |
| | **Medium Corporations**<br>▪ Medium companies (by industry cluster) | ▪ Moderate turnover<br>▪ May enjoy incentives<br>▪ Mainly represented by tax agents | ▪ Publishing industry common error s on IRAS website<br>▪ Targeted taxpayer education | ▪ Targeted compliance programmes based on taxpayer profiling |
| | **Small Corporations**<br>▪ Small companies | ▪ New companies<br>▪ Small businesses<br>▪ May not have tax agents | ▪ Simplified Form C for small companies<br>▪ e-filing of Form C<br>▪ Online basic tax calculator<br>▪ Education seminars for new companies | ▪ Outreach to SMEs by partnering stakeholders to encourage voluntary compliance and the use of e-services |
| | **Clubs & Associations** | ▪ Small set-ups<br>▪ Low turnover<br>▪ Staffed by volunteers | ▪ Information on filing on IRAS website<br>▪ Online Tax calculator for Clubs & Associations | ▪ Review filing requirement for low risk segments<br>▪ Review basis of taxation |
| | **Trusts** | ▪ Assets managed by trustees | ▪ Information on filing requirement on IRAS website | ▪ New Income Tax Return (Form UT) for Unit Trusts from YA2009 |
| | **Gaming**<br>▪ Casino, Private Lotteries, Betting & Sweepstakes | ▪ Generally large, with good accounting controls | ▪ Secured Virtual Private Network (VPN) for electronic filing of tax return and reports by casinos | ▪ Casino Tax Framework<br>▪ Review audit programmes for all gaming taxes |
| Goods & Services Tax (GST) | **Large Businesses**<br>▪ Manufacturing<br>▪ Finance<br>▪ Telecomm, Logistics<br>▪ Real Estate/Construction | ▪ Voluminous or high value transactions<br>▪ More complex business models and issues | ▪ Advance rulings / private rulings<br>▪ Assisted Compliance Assurance Programme (ACAP)<br>▪ Compliance Assurance Programme (CAP) | ▪ GST Schemes for logistics, contract manufacturers, etc<br>▪ Pro-enterprise GST changes to aerospace, marine industries<br>▪ Study on emerging industries |
| | **Wholesale Trade**<br>▪ Wholesale/ Retail<br>▪ Bunkering | ▪ Many businesses in export trade with zero-rating of GST | ▪ Accounting software assistance scheme and IRAS audit file<br>▪ Electronic Tourist Refund Scheme (eTRS) | ▪ Marine Fuel Trader Scheme<br>▪ Major Exporter Scheme<br>▪ Import GST Deferment Scheme |
| | **General Trade**<br>▪ Public Business<br>▪ Cash Businesses<br>▪ Other Trades | ▪ Voluminous transactions of small monetary value<br>▪ Sell mainly to local end-consumers | ▪ Assisted Self-help Kit (ASK)<br>▪ Education for new GST registrants<br>▪ E-Learning course "Introduction to GST"<br>▪ Call-back manager for helpline<br>▪ Mobile service to check GST-registration<br>▪ E-Filing of GST Returns | ▪ Compliance workshop & templates for motor trader<br>▪ Import GST Deferment Scheme<br>▪ Simplified GST time of supply rule<br>▪ GST Policy Feedback Database |
| Property Tax | **Residential**<br>▪ HDB Flats<br>▪ Private residential | ▪ Mostly individual owners<br>▪ May be ignorant of PT obligations | ▪ Property myTax Portal e-Services<br>▪ Auto-grant owner-occupier concession<br>▪ Enhanced e-Notice of Transfer<br>▪ Online Property Tax Calculators for HDB Flat and Private Residential Property | ▪ Automated Property Tax Assessment Process for HDB flats<br>▪ Accelerated Reassessment<br>▪ Summary List of Annual Values |
| | **Commercial**<br>▪ Retail / Shophouse<br>▪ Office, Recreation<br>▪ Institutional & Others | ▪ Owners could be both individuals or corporate entities | ▪ Online Property Tax Calculator for Commercial Property<br>▪ e-Tax Guides: Hotel Owners/Operators, Shopping Centres, etc | ▪ Meetings with REDAS, Singapore Hotel Association (SHA)<br>▪ Industrial Engagement (IE) with major corporate owners<br>▪ Accelerated Reassessment |
| | **Industrial**<br>▪ Specialised industrial<br>▪ General industrial | ▪ Owners could be both individuals or corporate entities | ▪ Online Property Tax Calculator for Industrial Property | ▪ Industrial Engagement (IE) with major corporate owners<br>▪ Accelerated Reassessment |
| | **Stamp Duty**<br>▪ Buying/Leasing Property<br>▪ Transfer of Shares | ▪ Handled by real estate agents, banks and solicitors | ▪ e-Stamping<br>▪ Enhanced e-Notice of Transfer<br>▪ Online stamp duty calculator | ▪ Stamping of HDB Gift cases<br>▪ Stamp duty law review - Removal of mandatory adjudication |

## Annex C: Effective Service Strategies for Excellent Service Delivery

| Channel Management | |
|---|---|
| **Service Strategy** | Our service strategy is to make it simple and convenient for taxpayers to meet their tax obligations.<br><br>We encourage taxpayers to self-help if they are able to do so by providing as many self-help channels as possible so that taxpayers can access information and services at their own convenience<br><br>Where our assistance is required, we encourage taxpayers to contact us in the following order of convenience:<br>▪ Call → Email → Write-in (hardcopy correspondence) → Walk-in (preferably, by appointment) |
| **Timely & Accurate Information to Facilitate Self-Help** | |
| **IRAS Website** | ▪ Revamped, taxpayer-centric website<br>▪ Flex Answer (*Ask IRAS*), an automated, intelligent web-based question answering system<br>▪ Tax information or hyperlinks to IRAS' website on other agencies' websites (ACRA, EDB, eCitizen) |
| **E-Tax Guides** | ▪ Comprehensive and detailed information on tax rules and principles<br>▪ Free email alert service to alert taxpayers of new e-Tax Guides or updates<br>▪ New initiative to enhance reader-friendliness and classification of the guides |
| **Taxpayer Education Programmes** | ▪ Volunteer e-Filing Service during the IIT peak filing period<br>▪ Free public seminars/ workshops for targeted groups of taxpayers<br>▪ GST e-Learning: 8-module course with interactive examples<br>▪ Courses, seminars and workshops organised through the Tax Academy |
| **Easy & Convenient Services to Make it Easy to Conduct Business with IRAS or Make Complaints** | |
| **Electronic Services** | ▪ ***myTax Portal***, a one-stop portal for each taxpayer providing round-the-clock e- services<br>▪ Enhanced E-Stamping System (Integrated Stamp Duty System)<br>▪ Electronic Services Authorisation System (*EASY*) for taxpayers represented by agents/ employees<br>▪ Online feedback forms to gather taxpayer feedback<br>▪ *myTax Mail*, a secured and authenticated email channel for taxpayers to correspond with IRAS |
| **Mobile Services / Alerts** | ▪ 7 SMS services including check filing status, notification that eNOA has been deposited, etc<br>▪ Twitter (**twitter.com/IRAS_sg**) - real-time tax updates, reminders, tips and latest initiatives |
| **Telephone** | ▪ Integrated helpline with 24-hr automated service<br>▪ Avaya telephone system to automatically manage telephone load<br>▪ Link to Customer Relationship Management System (Siebel)<br>▪ Separate e-Filing helpline during IIT peak filing period |
| **Correspondences** | ▪ Emails<br>▪ Hardcopy correspondences<br>▪ Advance ruling requests for Income Tax and GST<br>▪ Advance Pricing Arrangements requests by businesses with transfer pricing issues |
| **Walk-Ins** | ▪ Queue Management System (QMS) to attend to taxpayers promptly<br>▪ Convenient and accessible e-Filing assistance during IIT peak filing period through:<br>  ○ Decentralised e-Filing Service Centres at the 5 CPF Service Centres.<br>  ○ 23 CitizenConnect Centres located at various Community Clubs (open during weekends) |
| **Quality Service Manager (QSM)** | ▪ A member of senior management serving as QSM to provides an additional channel for providing feedback via mail, email, telephone or interview |
| **Multiple Payment Modes** | ▪ GIRO<br>▪ Internet banking through the banks or vPost<br>▪ Phone banking<br>▪ External payment kiosks e.g. AXS Machines and SAM<br>▪ Cash payment at SingPost Offices |
| **Professional & Competent Staff** | |
| **Staff Training & Development** | ▪ Service excellence training for all staff<br>▪ Coaching by frontline supervisors<br>▪ Tax courses, training manuals, job aids for frontline staff<br>▪ Review of Service Excellence Training Framework by SESC<br>▪ Learning & development programmes e.g. Tax Specialist Development |
| **Rewards & Recognition** | ▪ Service Improvement Payment Scheme (SIPS)<br>▪ Awards – Good Service Badge, Quality Service Award, IRAShines!, PS21 Service Awards |

# GLOSSARY

| Acronym | Long-form definition |
|---|---|
| ABS: | Association of Banks in Singapore. |
| AC: | Assistant Commissioner, who heads a division and is part of senior management. |
| ACE: | Alliance for Corporate Excellence System. |
| ACRA: | Accounting and Corporate Regulatory Authority. |
| AGO: | Auditor-General Office. |
| AIS: | Auto-Inclusion Scheme. A scheme where taxpayers' tax information is transmitted to IRAS from the relevant body either via computer tapes, diskettes or electronically, so that taxpayers need not give IRAS the information in their annual tax returns. Some examples are donations from charitable organisations, salary data from employers. |
| APW: | Annual Planning Workshop. |
| ATO: | Australian Taxation Office. |
| ATS: | Accredited Tax Specialist. |
| BCM: | Business Continuity Management. |
| BCP: | Business Continuity Plan. |
| BE: | Business Excellence. |
| BSC: | Balanced Scorecard |
| CCO: | Chief Compliance Office. |
| CDD: | Corporate Development Division. |
| CIC: | Community Involvement Committee. |
| CIR: | Commissioner of Inland Revenue. He is the Chief Executive Officer of IRAS and heads the senior management team. |
| CIT: | Corporate Income Tax. |
| CM: | Commissioner's Meeting. A weekly meeting attended by senior management to make all major business decisions that have organisation-wide impact, decide on issues relating to organisation's plans and directions and a forum for regular update of operations and review of organisation's performance. |
| CLM: | Complaint Logging Management. |
| CoP: | Community of Practice. |

| Acronym | Long-form definition |
|---|---|
| CPE: | Corporate Planning Exercise. It is the medium-term planning held once every 5 years. |
| CSD: | Corporate Services Division. |
| CSISG: | Customer Satisfaction Index of Singapore |
| CSR: | Corporate Social Responsibility. |
| CTD: | Corporate Tax Division. |
| DC: | Deputy Commissioner, who heads a business group. There are 4 business groups - Individual, Business, Goods and Services Tax and Property & Corporate and Services. |
| DDP: | Design and Development Process. |
| DIF: | Divisional Innovation Fund specially devoted to testing innovative ideas suggested by staff. |
| DTA: | Avoidance of Double Taxation Agreement. |
| EASY: | Electronic Services Authorisation System. This is an online registration system that allows organisations to authorise employees or third parties to access Government e-services on its behalf. |
| EIC: | Emergency IT Committee. Responsible for recovery of IT Infrastructure during disaster. |
| ELC: | Emergency Logistics Committee. Responsible for building infrastructure, logistic support for operations and communication. |
| EMC: | Emergency Management Committee. Responsible for the overall emergency planning of IRAS. |
| ERM: | Enterprise Risk Management. |
| ESC: | Emergency Services Committee. Responsible for IRAS business operation and contingency work plan. |
| eTRS: | electronic Tourist Refund System. |
| ETR: | Enhanced Taxpayer Relationship [Programme]. |
| F&A Branch: | Finance & Administration Branch. |
| GeBIZ: | Government Electronic Business. |

| Acronym | Long-form definition |
|---|---|
| GOR: | Government Operating Revenue. |
| GST: | Goods and Services Tax. |
| HR: | Human Resource. |
| IBFD: | International Bureau of Fiscal Documentation. |
| ICPAS: | Institute of Certified Public Accountants of Singapore. |
| ICT: | Information and Communication Technology. |
| IDMC: | IRAS Data Management Committee. |
| IIT: | Individual Income Tax. |
| IM: | Government Instruction Manual. For example, the procurement and tender procedures in the Manual are to be observed by all government and statutory bodies. |
| IMF: | International Monetary Fund. |
| iNex: | IRAS enterprise knowledge portal. |
| IRASSU: | IRAS Staff Union. |
| IRD: | Inland Revenue Department. IRD is Singapore's tax collection department before its corporatisation into a statutory board (IRAS) in 1992. |
| IRIN: | Inland Revenue Interactive Network. State-of-the-art tax system that supports our daily operations, tax assessments, and delivery of taxpayer services. |
| IRRC: | Inland Revenue Recreation Club. |
| ISDS: | Integrated Stamp Duty System. |
| ISO QMS: | IRAS Quality Management System which describes how IRAS complies to ISO requirements. |
| IT: | Information Technology. |
| KPI: | Key Performance Indicator. |
| KM: | Knowledge Management. |
| L&I Festival: | Learning and Innovation Festival. |
| MNCs: | Multi-National Companies. |
| *myTax Portal:* | A one-stop personalised portal for taxpayers to transact with IRAS. |
| NCS: | National Computer Systems Pte Ltd. |
| NE: | National Education. |
| NEV: | Net Economic Value. |
| NFS: | No-Filing Service. |
| NOA: | Notice of Assessment which informs taxpayers of the amount of tax they need to pay. |

| Acronym | Long-form definition |
|---|---|
| OCS: | Organisational Climate Survey. This is a biennial staff survey. |
| OECD: | Organisation for Economic Co-operation and Development |
| PARS: | Performance Appraisal and Rewards System. |
| PEP: | Pro-Enterprise Panel. |
| PIR: | Post-Implementation Review is done after the implementation of key projects. |
| PT: | Property Tax. |
| PTD: | Property Tax Division. |
| QATR: | Quality Assurance Technical Review [Committee]. |
| QMS: | Queue Management System. An automated system that manages walk-in taxpayer traffic and provides supervisors with real-time information and statistics on interview service standard at TPS Centre. |
| SD: | Stamp Duty. |
| Senior management: | The management team comprising CIR, DCs, CLO and ACs. |
| SESC: | Service Excellence Steering Committee set up in 2008 to instill in staff a pervasive service culture. |
| SGATAR: | Study Group on Asian Tax Administration and Research meetings. |
| SICC: | Singapore International Chamber of Commerce. |
| SSS: | Staff Suggestion Scheme. This is an improvement mechanism where staff gives suggestions to improve business operations. |
| STP: | Straight-Through Processing. |
| TA: | Tax Academy of Singapore |
| TAC: | Tax Advisory Committee. |
| Tax Admin D'brief: | A monthly publication on tax administrations. |
| TCF: | Tax Competitiveness Forum. |
| TFI: | Time For Innovation. |
| TFP: | Taxpayer Feedback Panel. The members are taxpayers who meet quarterly to give their views on IRAS' services. They are appointed on a 2-year term. |
| TMD: | Tax Management Division. |
| Town Hall: | Platform for Commissioner to communicate to staff directly. |
| TPS: | Taxpayer Services. |
| VES: | Volunteer e-Filing Service. |
| YA: | Year of Assessment. |

Our Taxes
Our Nation