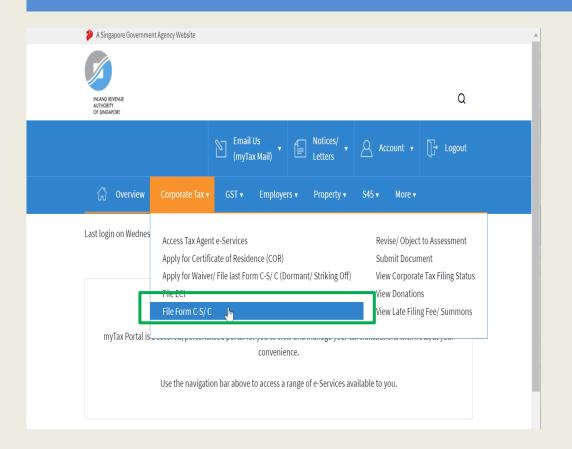
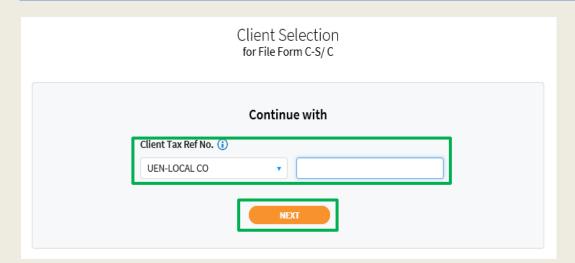


User Guide (Tax Agent)

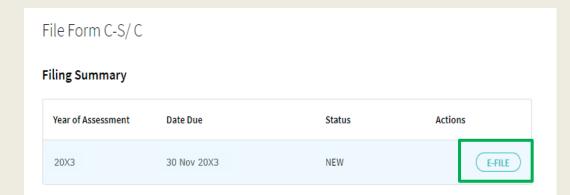
File Form C-S/ Form C-S (Lite)



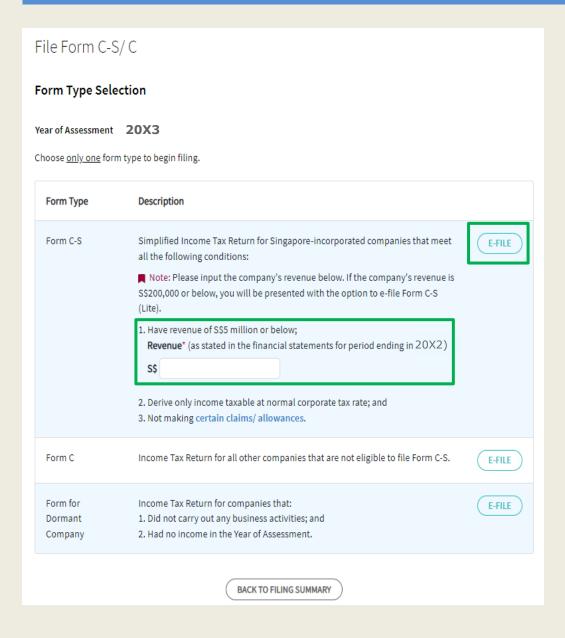
Step	Action/ Note	
	Main Menu	
1	Upon login to myTax Portal, select the digital service from the menu: Corporate Tax > File Form C-S/ C.	
	Note: For steps on logging in to myTax Portal, you may refer to our Guide on How to Log In to myTax Portal.	



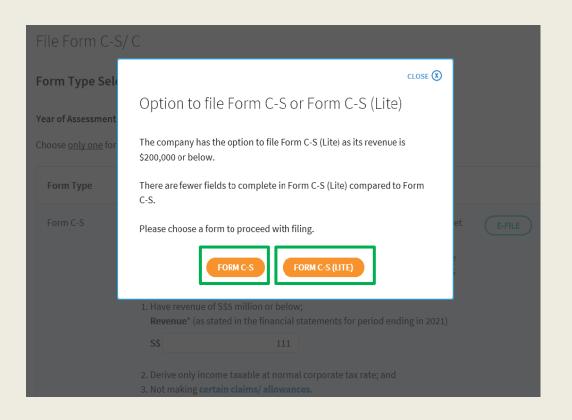
Step	Action/ Note	
	Client Selection	
1	Enter the Client Tax Ref No.	
2	Click on Next .	



Step	Action/ Note
	Filing Summary
1	Click on E-File to begin filing.
	Legend for 'Status': New: Form C-S is not completed yet.
	Draft: A draft copy of Form C-S/ Form C-S (Lite) is saved on the Portal.
	Pending Approval: A Form C-S/ Form C-S (Lite) has been submitted to Approver, pending submission to IRAS. Confirmation Page of the Form C-S/ Form C-S (Lite) will be
	displayed when the Approver selects the Form C-S/ Form C-S (Lite) with 'Pending Approval' status.
	Form C-S/ Form C-S (Lite) with Draft or Pending Approval status will be retained in the Portal for 21 days or until the filing due date of 30 Nov, whichever is later.

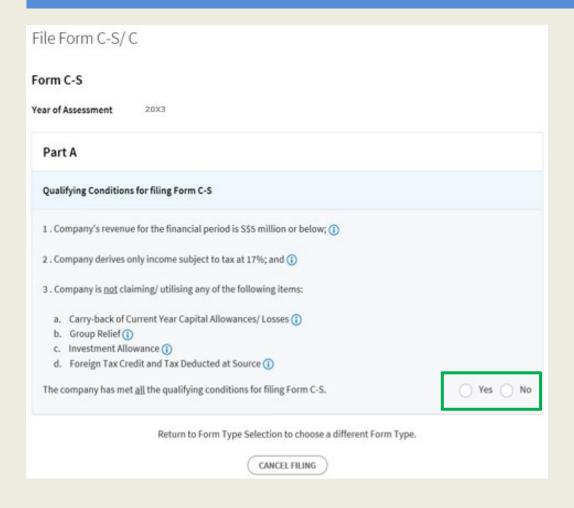


Step	Action/ Note	
	Form Type Selection	
1	Enter the revenue for the period.	
2	Click on E-File to complete Form C-S/ Form C-S (Lite).	
	 Notes: It is compulsory to enter the company's revenue. If the company's revenue is \$200,000 or below, you will be given an option to file Form C-S (Lite) or Form C-S. Refer to page 6. If the company's revenue exceeds \$200,000 and is \$5 million or below, Part A of Form C-S will be displayed. Refer to page 8. 	

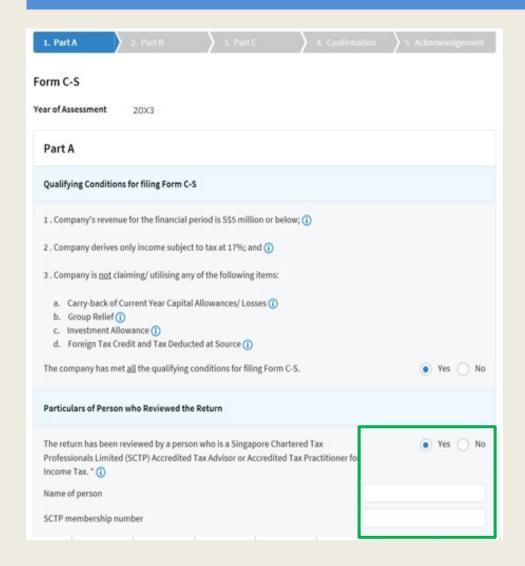


Step	Action/ Note	
	Form Type Selection (applicable only if the company's revenue is \$200,000 or below)	
1	Click 'FORM C-S (LITE)' to proceed with filing. Refer to pages 24 to 39 on how to complete Form C-S (Lite).	
2	Alternatively, click 'FORM C-S' to proceed with filing. Refer to pages 7 to 23 on how to complete Form C-S.	

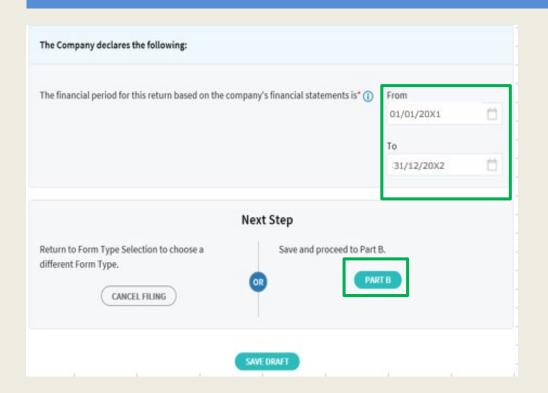
File Form C-S



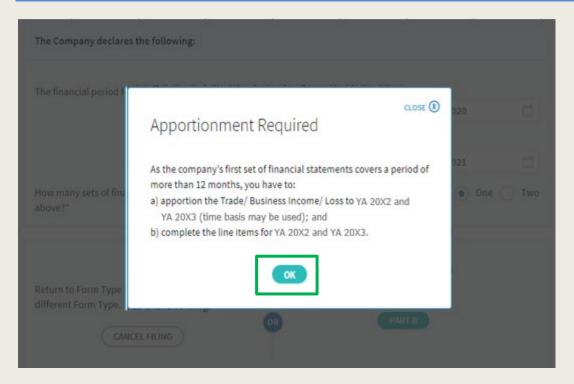
Step	Action/ Note
	Part A [Form C-S] (continue to next page)
1	Qualifying Conditions for filing Form C-S Please complete declaration of the 3 conditions.
2	Select 'Yes' or 'No', where applicable.



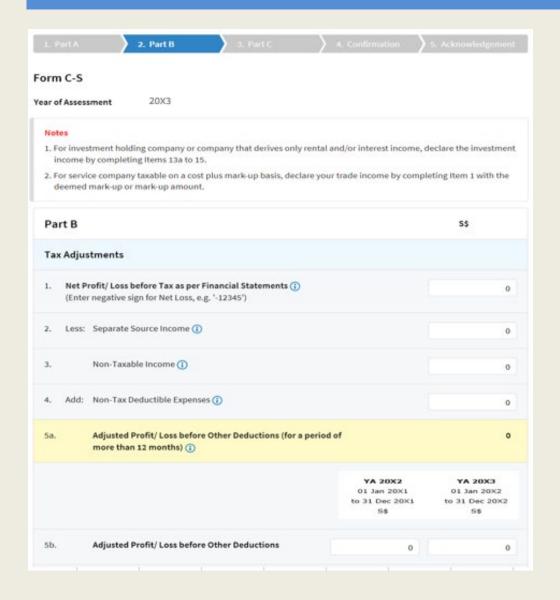
Step	Action/ Note	
	Part A [Form C-S] (continue to next page)	
1	Particulars of Person who Reviewed the Return: Please complete the declaration on whether the return has been reviewed by a person who is a Singapore Chartered Tax Professionals Limited (SCTP) Accredited Tax Advisor or Accredited Tax Practitioner for Income Tax.	
2	Select 'Yes' or 'No', where applicable.	
	 Notes: If the reviewer is a SCTP Accredited Tax Advisor or Accredited Tax Practitioner for Income Tax, please obtain the reviewer's name and SCTP membership number to complete the fields. If the reviewer's name or SCTP membership number is not readily available, please leave it blank. Where there are multiple accredited reviewers, please provide the details (name and membership number) of any one reviewer. 	



Step	Action/ Note	
	Part A [Form C-S]	
1	The company declares the following: Amend the pre-filled financial period if it is incorrect. The financial period is displayed based on the information available with IRAS.	
2	Click on Part B .	
	 Notes: You can click on Save Draft to save a copy of the Form C-S on the Portal and continue e-Filing anytime before the filing due date. You can click on the ' ' icon to read the explanatory notes. Please file Form C, if the company does not satisfy the conditions to file Form C-S. An auto-save feature will save the filing information as Draft when you move to next page. You can click on Cancel Filing to return to Form Type Selection. 	



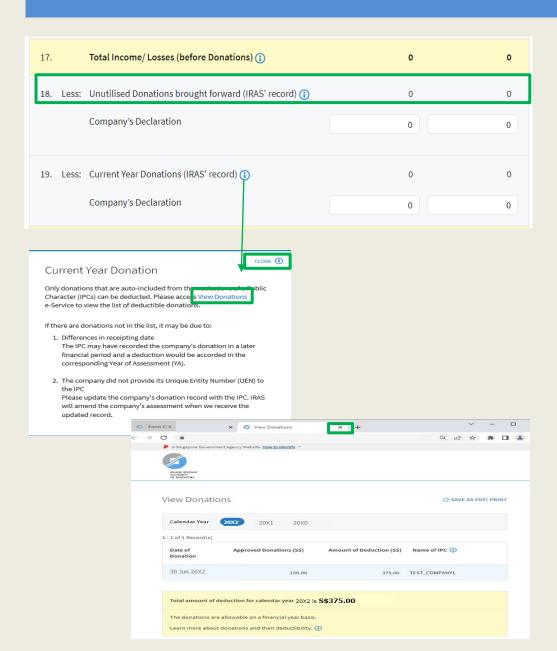
Step	Action/ Note
	Part B [Form C-S] - Tax Adjustments (continue to next page)
1	A message box will be displayed if: 1. The company's first set of financial statements covers a period of more than 12 months; or 2. There is a change in the company's financial year end. Please take note of the message.
2	Click on OK to continue.
	Note: You may be required to complete the line items for 2 Years of Assessment if the company's first set of financial statements covers a period of more than 12 months or if there's a change in the company's financial year end.



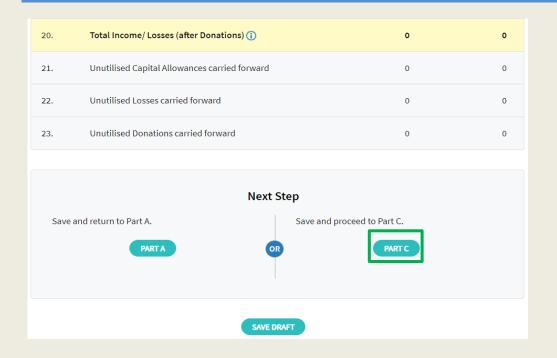
Step	Action/ Note
	Part B [Form C-S] - Tax Adjustments (continue to next page)
1	All amount fields in Part B of Form C-S are pre-filled with '0'. Please enter the correct amount if it is not '0'.
	 Note: The following line items will be computed automatically: Adjusted Profit/ Loss before Other Deductions (for a period of more than 12 months) Adjusted Profit/ Loss before Capital Allowances Net Rental Income Total Income/ Losses (before Donations) Total Income/ Losses (after Donations) Unutilised Capital Allowances carried forward Unutilised Donations carried forward

6. Less	Deduction for Renovation or Refurbishment Works under Section 14N ①	0	0
7.	Enhanced Deductions under Enterprise Innovation Scheme (EIS) for Training; Innovation Projects carried out with Partner Institutions; Licensing of Intellectual Property Rights; Registration of Intellectual Property; Qualifying R&D undertaken in Singapore (1)	0	0
8.	Further Deductions/ Other Deductions including revenue expenses capitalised or expenses incurred under Section 14R ()	0	0
9.	Adjusted Profit/ Loss before Capital Allowances ①	0	0
10. Add	Balancing Charge ①	0	0
11. Less	: Unutilised Capital Allowances brought forward (IRAS' record) (1)	0	0
	Company's Declaration	0	0
12.	Current Year Capital Allowances ①	0	.0
13.	Unutilised Losses brought forward (IRAS' record) ①	0	0
	Company's Declaration	0	0
Add	Separate Source Income		
14a.	Gross Rental Income ①	0	0
14b.	Less: Deductible Expenses ①	0	0
14c.	Net Rental Income ①	0	0
15.	Interest Income ①	0	0

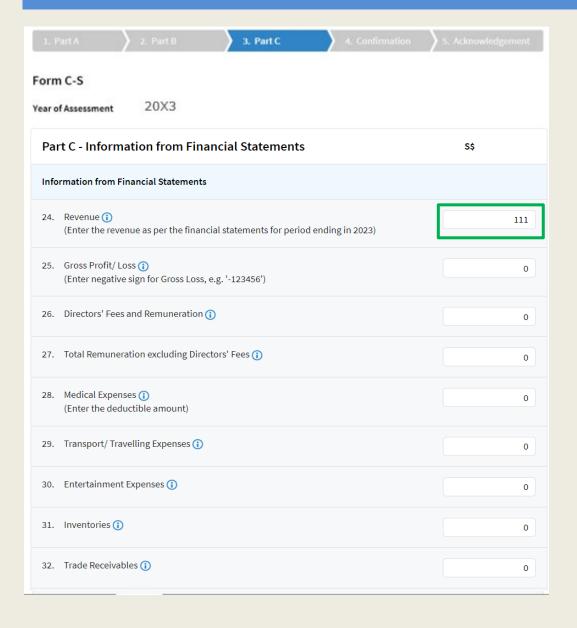
Step	Action/ Note
	Part B [Form C-S] - Tax Adjustments (continue to next page)
1	Enterprise Innovation Scheme With effect from YA 2024, please complete this section only if the company is making a claim and has met the qualifying conditions.
2	The following fields will be pre-filled based on information available with IRAS: • Unutilised Capital Allowances b/f • Unutilised Losses b/f
	If any of the pre-filled amounts differs from the company's record, you can revise the amount in the corresponding Company's Declaration box.
	Note: You can click on the ' icon to read the explanatory notes.



Step	Action/ Note
	Part B [Form C-S] - Tax Adjustments (continue to next page)
1	The following fields will be pre-filled based on information available with IRAS: • Unutilised Donations b/f • Current Year Donations
	If any of the pre-filled amounts differs from the company's record, you can revise the amount in the corresponding Company's Declaration box (with the exception of current year donations).
	The amount of Current Year Donations is based on auto-included information from Institutions of a Public Character (IPCs). Upward adjustments are not allowed unless the company adopts a non-S\$ functional currency.
2	You can click on the View Donations hyperlink to view the details of donations made to approved IPCs.
3	To continue with Form C-S filing after viewing the donations details, click on 'X' to close the View Donations tab.



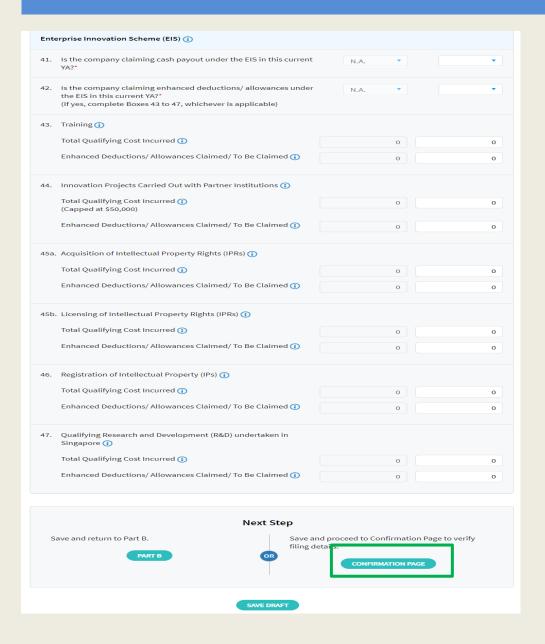
Action/ Note Part B [Form C-S] - Tax Adjustments	
ave the vhen return	
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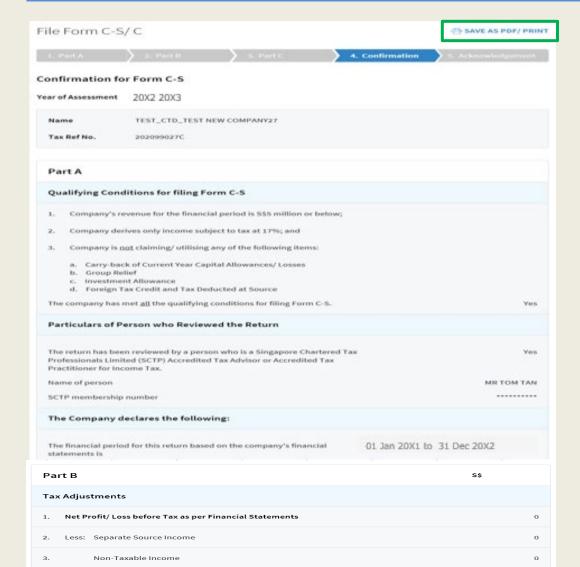
Step	Action/ Note	
	Part C [Form C-S] - Information from Financial Statement (continue to next page)	
1	With effect from YA 2021, the 'Revenue' field will be pre-filled based on amount entered at the 'Form Type Selection' page. You can revise the amount in this box.	
	Note: Other amount fields in Part C of Form C-S are pre-filled with '0'. Please enter the correct amount if it is not '0'.	

	YA 20X2 YA 20X3 01 Jan 20X1 01 Jan 20X2 to 31 Dec 20X1 to 31 Dec 20X2 5\$ 5\$
Deduction of Unutilised Capital Allowances/ Losses/ Donations Br	ought Forward
	Select "N.A." if unutilised amounts are not claimed against the income of the current Year of Assessment.
33. Is there a change in the principal activities of the company during the basis period?* ①	Select ▼
34. Is there a substantial change in the company's ultimate shareholders and their shareholdings as at the relevant dates: 1	Select ▼
35. Unutilised Capital Allowances/ Losses/ Donations claimed where waiver of the shareholding test has been/ will be granted by IRAS (1) (To complete only if answer in Box 34 is "Yes")	0 0
Tax Exemption Scheme for New Start-up Companies ①	
36. Has the company satisfied all conditions to qualify for the tax exemption scheme for new start-up companies?* (1)	·
Deduction for Expenditure on Research and Development (R&D)	
 Deduction for expenditure incurred on R&D (undertaken in Singapore and Overseas) - Total deduction under Section 14C 	0 0
38. Section 14C deduction for expenditure incurred on R&D activities <u>undertaken in Singapore</u> (1)	0 0
39. Staff costs and consumables for R&D activities <u>undertaken in Singapore</u> qualifying for the additional 150% tax deduction under Section 14D(1) in excess of the \$400,000 cap under the Enterprise Innovation Scheme (1)	0 0
Appropriation of Trading Stock or Conversion of Non-Trade/ Capit	al Asset
40. Has the company appropriated any trading stock for non-tradicapital purposes under Section 10J and/or converted any nor trade or capital asset to trading stock under Section 32A?* (If yes, submit the AC Reporting Form via the 'Submit Docume digital service)	1-

Step	Action/ Note		
	Part C [Form C-S] - Information from Financial Statement		
1	With effect from YA 2023, the company needs to declare if it has appropriated any trading stock for non-trade or capital purposes and/ or converted any non-trade or capital asset to trading stock. If yes, please submit the AC Reporting Form via the 'Submit Document' digital service.		



Step	Action/ Note Part C [Form C-S] - Information from Financial Statement	
1	Enterprise Innovation Scheme With effect from YA 2024, please complete this section only if the company is making a claim and has met the qualifying conditions.	
2	At the bottom of Part C, click on Confirmation Page.	
	 Notes: 1. An auto-save feature will save the filing information as Draft when you move to next page. 2. You can click on Part B to return to previous page. 	



Add: Non-Tax Deductible Expenses

months)

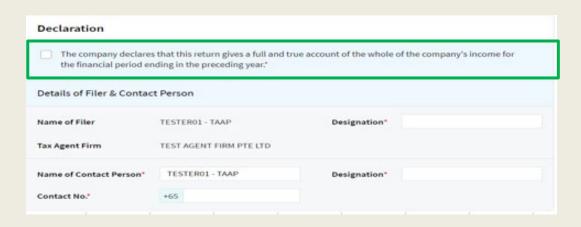
Adjusted Profit/Loss before Other Deductions (for a period of more than 12

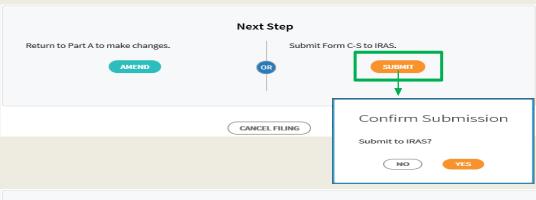
Step	Action/ Note		
	Confirmation Page [Form C-S] (continue to next page)		
1	Verify that the information you have entered is correct.		
	Note: You can click on SAVE AS PDF/ PRINT to save a copy of the Confirmation Page.		

	YA 20X2 01 Jan 20X1 to 31 Dec 20X1 S\$	YA 20X3 01 Jan 20X2 to 31 Dec 20X2 5\$
Deduction of Unutilised Capital Allowances/ Losses/ Donations Brought	Forward	
33. Is there a change in the principal activities of the company during the basis period?	N.A.	N.A.
34. Is there a substantial change in the company's ultimate shareholders and their shareholdings as at the relevant dates?	N.A.	N.A.
 Unutilised Capital Allowances/ Losses/ Donations claimed where waiver of the shareholding test has been/ will be granted by IRAS (To complete only if answer in Box 34 is "Yes") 	o	0
Tax Exemption Scheme for New Start-up Companies		
36. Has the company satisfied all conditions to qualify for the tax exemption scheme for new start-up companies?	N.A.	N.A.
Deduction for Expenditure on Research and Development (R&D)		
 Deduction for expenditure incurred on R&D (undertaken in Singapore and Overseas) - Total deduction under Section 14C 	333	444
 Section 14C deduction for expenditure incurred on R&D activities undertaken in Singapore 	o	555
 Staff costs and consumables for R&D activities <u>undertaken in Singapore</u> qualifying for the additional 150% tax deduction under Section 140(1) in excess of the \$400,000 cap under the Enterprise Innovation Scheme 	o	0
Appropriation of Trading Stock or Conversion of Non-Trade/ Capital Asso	et	
40. Has the company appropriated any trading stock for non-trade or capital purposes under Section 10J and/or converted any non- trade or capital asset to trading stock under Section 32A? (If yes, submit the AC Reporting Form via the 'Submit Document' digital service)	No	Yes
Enterprise Innovation Scheme (EIS)		
41. Is the company claiming cash payout under the EIS in this current YA?	N.A.	Yes
 Is the company claiming enhanced deductions/ allowances under the EES in this current VA? (If yes, complete Boxes 43 to 47, whichever is applicable) 	N.A.	Yes
a3. Training		
Total Qualifying Cost Incurred	0	100
Enhanced Deductions/ Allowances Claimed/ To Be Claimed	0	300
	YA 20X2 01 Jan 20X1 to 31 Dec 20X1 5\$	YA 20X3 01 Jan 20X2 to 31 Dec 20X2 5\$
Total Income/ Loss (before Donations)	s\$o	S\$0
Total Income/ Loss (after Donations)	S\$0	S\$0
Estimated Tax Payable	S\$0.00	\$\$0.00
Fine estimated tax payable is computed based on the declaration in this re account the Exempt Amount and Corporate Income Tax (CIT) Rebate ¹ , who Amount of CIT Rebate is before netting off the amount of CIT Rebate Cas	ere applicable.	into

Step	Action/ Note	
	Confirmation Page [Form C-S] (continue to next page)	
1	Verify that the information you have entered is correct.	
	Note: The amount of Estimated Tax Payable is computed based on declaration in the return. Please refer to the Notice of Assessment for the actual tax payable.	

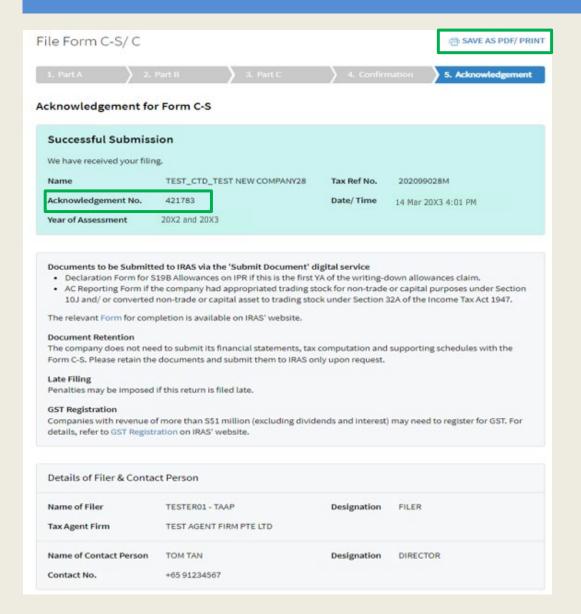
Note: The CIT Rebate Cash Grant will not be reflected in the Estimated Tax Payable at the acknowledgement page for Form C-S/Form C-S (Lite). If applicable, it will automatically be accounted for in your final tax payable and reflected in your Notice of Assessment.







Step	Action/ Note		
	Confirmation Page [Form C-S]		
1	At the bottom of Confirmation Page, complete the Declaration checkbox.		
2	Complete the Details of Filer & Contact Person .		
3	Click on Submit if you are authorised as Approver. Or Click on Submit to Approver if you are authorised as Preparer.		
4	Click on Yes in the pop-up message box to confirm your submission to IRAS or Approver.		
	Notes: 1. Submission by Preparer will be retained in the Portal (pending submission to IRAS by Approver) for 21 days or until the filing due date of 30 Nov, whichever is later. 2. You can click on Amend to edit any line items entered.		



Step	Action/ Note		
	Acknowledgement Page [Form C-S] (continue to next page)		
1	You will receive an acknowledgement upon successful submission.		
	Notes: 1. Acknowledgement number will only be provided for successful submission to IRAS. No Acknowledgement number will be provided for submission pending Approver's action. 2. You can click on SAVE AS PDF/PRINT to save a copy of the Acknowledgement Page.		

Gross Profit/ Loss		222
	YA 20X2 01 Jan 20X1 to 31 Dec 20X1 S\$	YA 20X3 01 Jan 20X2 to 31 Dec 20X2 S\$
eduction of Unutilised Capital Allowances/ Losses/ Donations Brough	nt Forward	
is there a change in the principal activities of the company during the basis period?	N.A.	N.A.
Is there a substantial change in the company's ultimate shareholders and their shareholdings as at the relevant dates?	N.A.	N.A.
Unutilised Capital Allowances/ Losses/ Donations claimed where waiver of the shareholding test has been/ will be granted by IRAS	o	0
x Exemption Scheme for New Start-up Companies		
Has the company satisfied all conditions to qualify for the tax exemption scheme for new start-up companies?	N.A.	N.A.
eduction for Expenditure on Research and Development (R&D)		
Deduction for expenditure incurred on R&D (undertaken in Singapore and Overseas) - Total deduction under Section 14C	333	444
Section 14C deduction for expenditure incurred on R&D activities undertaken in Singapore	o	555
opropriation of Trading Stock or Conversion of Non-Trade/ Capital As	set	
Has the company appropriated any trading stock for non-trade or capital purposes under Section 10J and/ or converted any non-trade or capital asset to trading stock under Section 32A?	No	Yes
nterprise Innovation Scheme (EIS)		
Is the company claiming cash payout under the EIS in this current YA? $ \label{eq:company}$	N.A.	Yes
Is the company claiming enhanced deductions/ allowances under the EIS in this current YA?	N.A.	Yes
Training		
Total Qualifying Cost Incurred	О	100
Enhanced Deductions/ Allowances Claimed/ To Be Claimed	0	300
stimated Tax Payable	S\$0.00	\$\$0.00

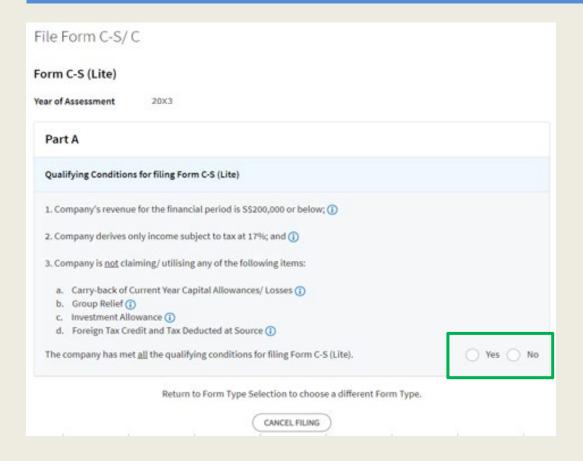
Step	Action/ Note
	Acknowledgement Page [Form C-S]
	 Notes: You can click on File for Next Client to continue filing for another client. The Acknowledgement Page can also be retrieved from myTax Portal via View Notices/ Letters - Corporate Tax.

Note: The CIT Rebate Cash Grant will not be reflected in the Estimated Tax Payable at the acknowledgement page for Form C-S/Form C-S (Lite). If applicable, it will automatically be accounted for in your final tax payable and reflected in your Notice of Assessment.

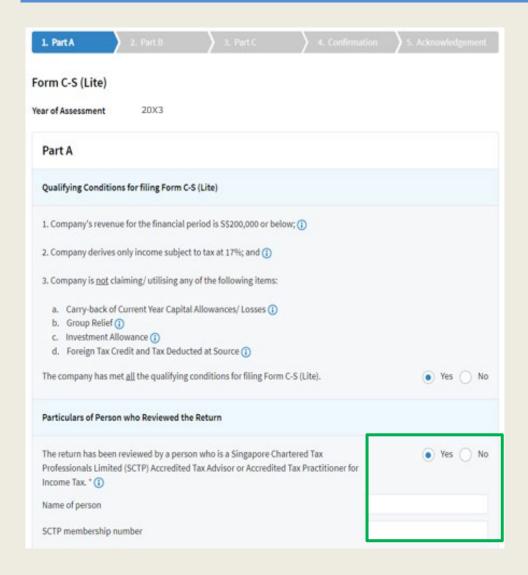
 $^{\mathrm{1}}$ Amount of CIT Rebate is before netting off the amount of CIT Rebate Cash Grant,

if applicable.

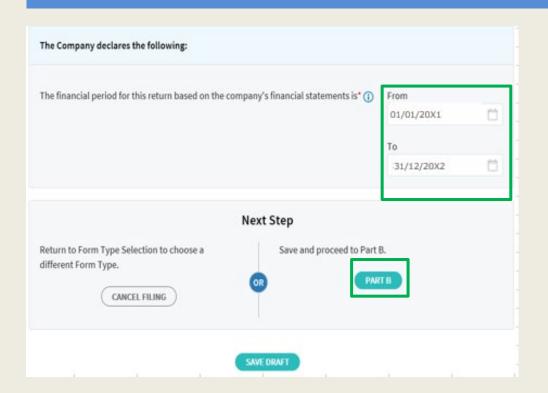
File Form C-S (Lite)



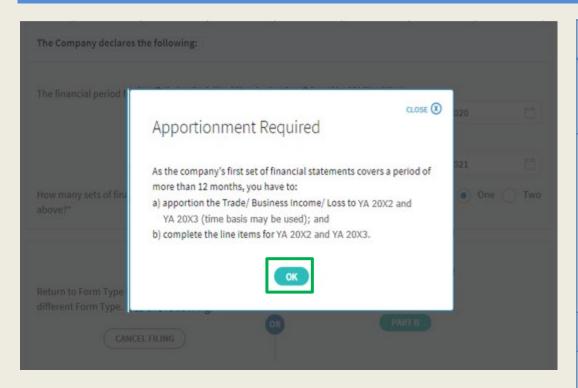
Step	Action/ Note
	Part A [Form C-S (Lite)] (continue to next page)
1	Qualifying Conditions for filing Form C-S (Lite) Please complete declaration of the 3 conditions.
2	Select 'Yes' or 'No', where applicable.



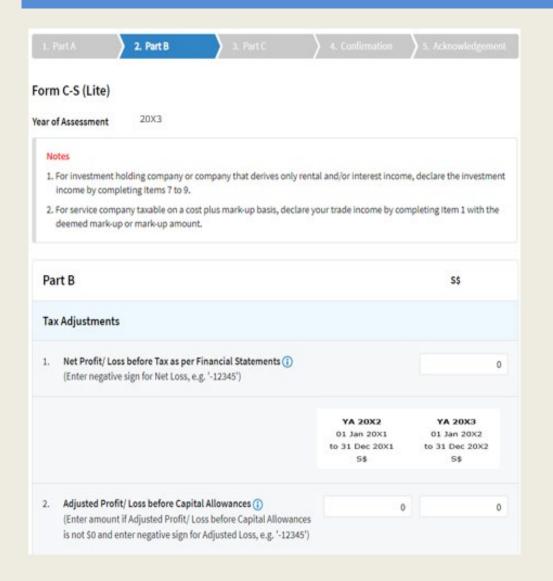
Step	Action/ Note
	Part A [Form C-S (Lite)] (continue to next page)
1	Particulars of Person who Reviewed the Return: Please complete the declaration on whether the return has been reviewed by a person who is a Singapore Chartered Tax Professionals Limited (SCTP) Accredited Tax Advisor or Accredited Tax Practitioner for Income Tax.
2	Select 'Yes' or 'No', where applicable.
	 Notes: If the reviewer is a SCTP Accredited Tax Advisor or Accredited Tax Practitioner for Income Tax, please obtain the reviewer's name and SCTP membership number to complete the fields. If the reviewer's name or SCTP membership number is not readily available, please leave it blank. Where there are multiple accredited reviewers, please provide the details (name and membership number) of any one reviewer.



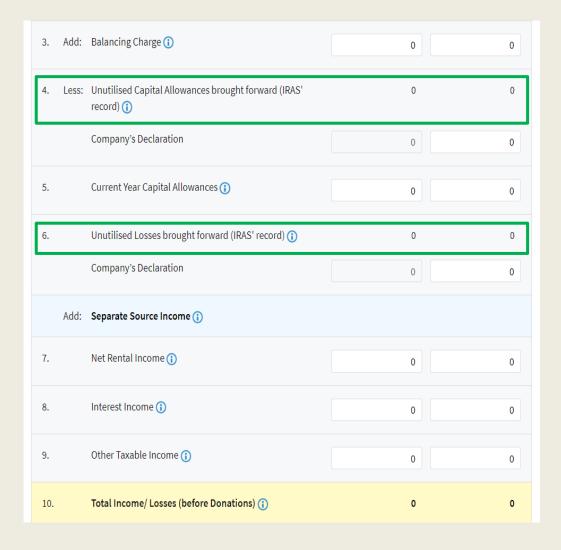
Step	Action/ Note
	Part A [Form C-S (Lite)] (continue to next page)
1	The company declares the following: Amend the pre-filled financial period if it is incorrect. The financial period is displayed based on the information available with IRAS.
2	Click on Part B .
	 Notes: You can click on Save Draft to save a copy of the Form C-S (Lite) on the Portal and continue e-Filing anytime before the filing due date. You can click on the '①' icon to read the explanatory notes. Please file Form C, if your client does not satisfy the conditions to file Form C-S/ Form C-S (Lite). An auto-save feature will save the filing information as Draft when you move to next page. You can click on Cancel Filing to return to Form Type Selection.



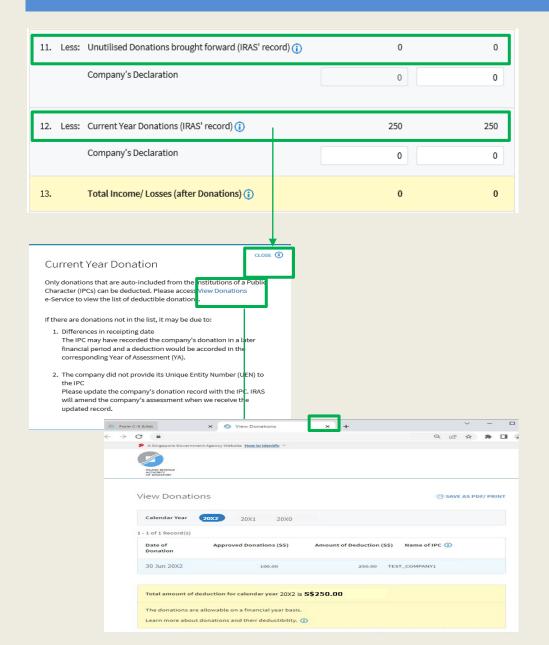
Step	Action/ Note
	Part B [Form C-S (Lite)] - Tax Adjustments (continue to next page)
1	A message box will be displayed if: 1. The company's first set of financial statements covers a period of more than 12 months; or 2. There is a change in the company's financial year end. Please take note of the message.
2	Click on OK to continue.
	Note: You may be required to complete the line items for 2 Years of Assessment if the company's first set of financial statements covers a period of more than 12 months or if there's a change in the company's financial year end.



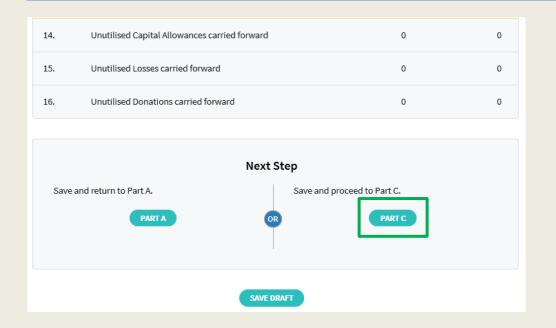
Step	Action/ Note
	Part B [Form C-S (Lite)] - Tax Adjustments (continue to next page)
1	All amount fields in Part B of Form C-S (Lite) are pre-filled with '0'. Please enter the correct amount if it is not '0'.
	Note: The following line items will be computed automatically: Total Income/Losses (before Donations) Total Income/Losses (after Donations) Unutilised Capital Allowances carried forward Unutilised Losses carried forward Unutilised Donations carried forward



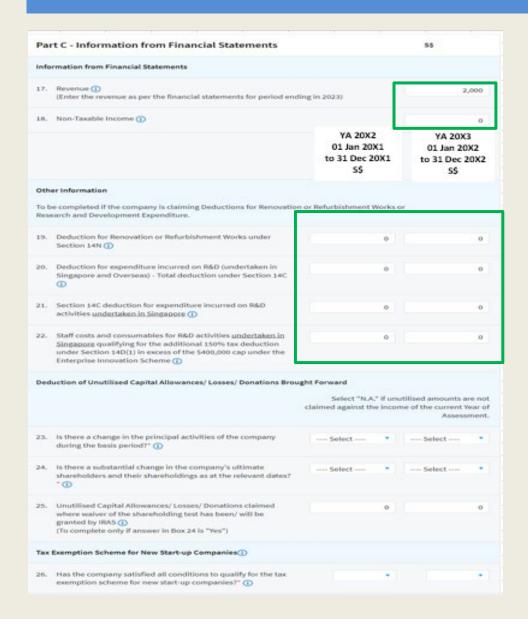
Step	Action/ Note
	Part B [Form C-S (Lite)] - Tax Adjustments (continue to next page)
1	The following fields will be pre-filled based on information available with IRAS: • Unutilised Capital Allowances b/f • Unutilised Losses b/f
	If any of the pre-filled amounts differs from the company's record, you can revise the amount in the corresponding Company's Declaration box.
	Note: You can click on the '① ' icon to read the explanatory notes.



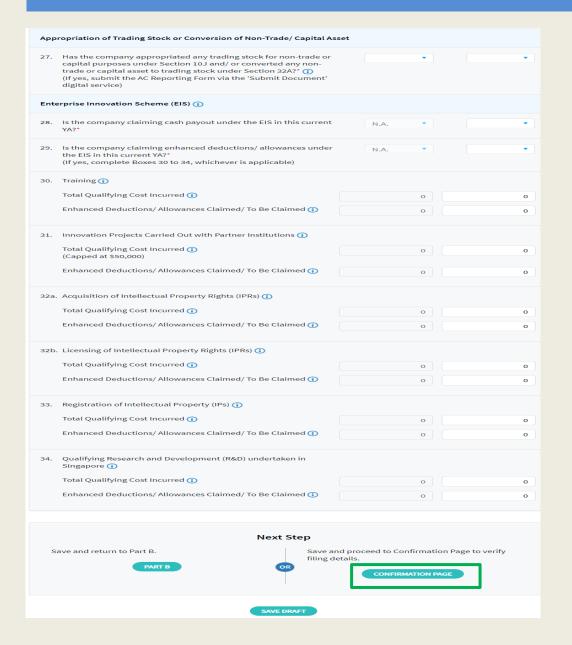
Step	Action/ Note
	Part B [Form C-S (Lite)] - Tax Adjustments (continue to next page)
1	The following fields will be pre-filled based on information available with IRAS: • Unutilised Donations b/f • Current Year Donations
	If any of the pre-filled amounts differs from the company's record, you can revise the amount in the corresponding Company's Declaration box (with the exception of current year donations).
	The amount of Current Year Donations is based on auto-included information from Institutions of a Public Character (IPCs). Upward adjustments are not allowed unless the company adopts a non-S\$ functional currency.
2	You can click on the View Donations hyperlink to view the details of donations made to approved IPCs.
3	To continue with Form C-S (Lite) filing after viewing the donations details, click on 'X' to close the View Donations tab.



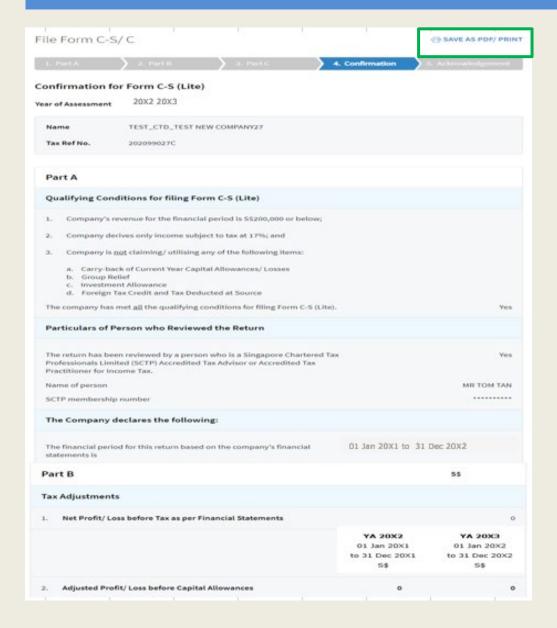
Step	Action/ Note
	Part B [Form C-S (Lite)] – Tax Adjustments
1	At the bottom of Part B, click on Part C .
	 Notes: 1. An auto-save feature will save the filing information as Draft when you move to next page. 2. You can click on Part A to return to previous page.



Step	Action/ Note
	Part C [Form C-S (Lite)] - Information from Financial Statement (continue to next page)
1	'Revenue' field will be pre-filled based on amount entered at 'Form Type Selection' page. You can revise the amount in this box.
2	With effect from YA 2022, the 'Non- Taxable Income' field is added and pre-filled with '0'. Please enter the correct amount if it is not '0'.
	Note: Other amount fields are pre-filled with '0'. Please enter the correct amount if it is not '0'.



Step	Action/ Note
	Part C [Form C-S (Lite)] - Information from Financial Statement
1	With effect from YA 2023, the company needs to declare if it has appropriated any trading stock for non-trade or capital purposes and/ or converted any non-trade or capital asset to trading stock. If yes, please submit the AC Reporting Form via the 'Submit Document' digital service.
2	Enterprise Innovation Scheme With effect from YA 2024, please complete this section only if the company is making a claim and has met the qualifying conditions.
3	At the bottom of Part C, click on Confirmation Page .
	 Notes: 1. An auto-save feature will save the filing information as Draft when you move to next page. 2. You can click on Part B to return to previous page.

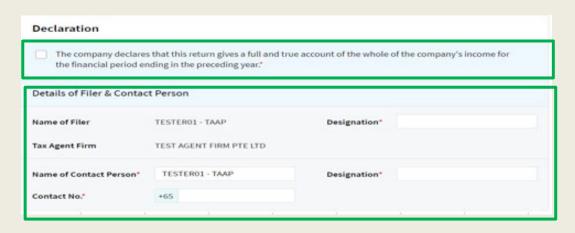


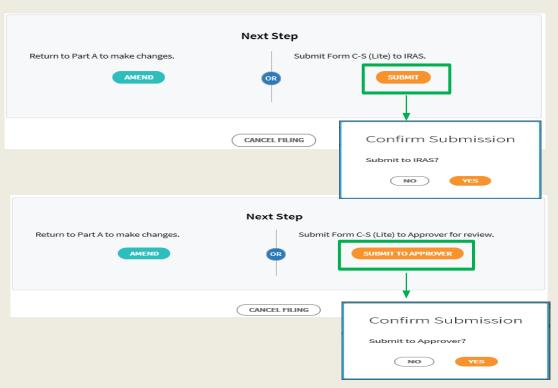
Step	Action/ Note
	Confirmation Page [Form C-S (Lite)] (continue to next page)
1	Verify that the information you have entered is correct.
	Note: You can click on SAVE AS PDF/ PRINT to save a copy of the Confirmation Page.

23.	Is there a change in the principal activities of the company during	N.A.	N.A			
	the basis period?					
24.	Is there a substantial change in the company's ultimate shareholders and their shareholdings as at the relevant dates?	N.A.	A.N			
25.	Unutilised Capital Allowances/ Losses/ Donations claimed where waiver of the shareholding test has been/ will be granted by IRAS (To complete only if answer in Box 24 is "Yes")	o				
Tax	x Exemption Scheme for New Start-up Companies					
26.	Has the company satisfied all conditions to qualify for the tax exemption scheme for new start-up companies?	N.A.	А.И			
Арр	ropriation of Trading Stock or Conversion of Non-Trade/ Capital Asset					
27.	Has the company appropriated any trading stock for non-trade or capital purposes under Section 10J and/ or converted any non-trade or capital asset to trading stock under Section 32A? (If yes, submit the AC Reporting Form via the 'Submit Document' digital service)	No	Ye			
Ente	erprise Innovation Scheme (EIS)					
28.	Is the company claiming cash payout under the EIS in this current YA?	N.A.	Ye			
29.	Is the company claiming enhanced deductions/ allowances under the EIS in this current YA? (If yes, complete Boxes 30 to 34, whichever is applicable)	N.A.	Ye			
30.	Training					
	Total Qualifying Cost Incurred	o	100			
	Enhanced Deductions/ Allowances Claimed/ To Be Claimed	o	300			
		YA 20X2 01 Jan 20X1 to 31 Dec 20X1 S\$	YA 20X3 01 Jan 20X2 to 31 Dec 20X2 S\$			
tal	ncome/ Loss (before Donations)	S\$0	\$\$0			
tal	ncome/ Loss (after Donations)	S\$0	S\$0			
stir	nated Tax Payable	S\$0.00	S\$0.00			
	stimated tax payable is computed based on the declaration in this return nt the Exempt Amount and Corporate Income Tax (CIT) Rebate¹, where a		>			

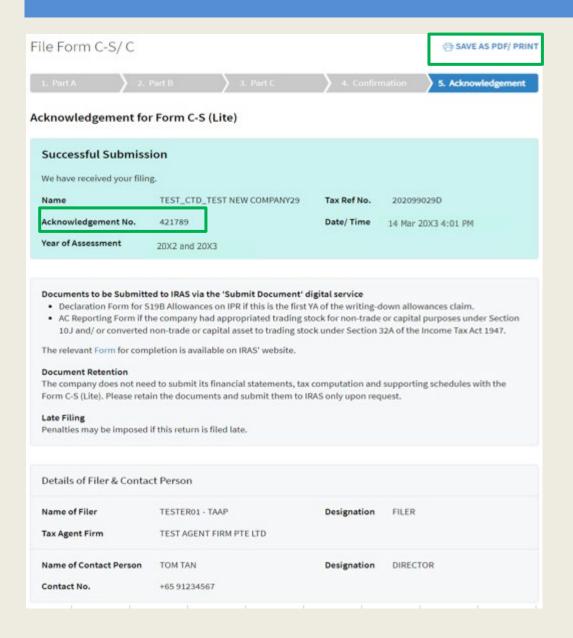
Step	Action/ Note
	Confirmation Page [Form C-S (Lite)] (continue to next page)
1	Verify that the information you have entered is correct.
	Note: The amount of Estimated Tax Payable is computed based on declaration in the return. Please refer to the Notice of Assessment for the actual tax payable.

Note: The CIT Rebate Cash Grant will not be reflected in the Estimated Tax Payable at the acknowledgement page for Form C-S/Form C-S (Lite). If applicable, it will automatically be accounted for in your final tax payable and reflected in your Notice of Assessment.





Step	Action/ Note	
	Confirmation Page [Form C-S (Lite)]	
1	At the bottom of Confirmation Page, complete the Declaration checkbox.	
2	Complete the Details of Filer & Contact Person .	
3	Click on Submit if you are authorised as Approver. Or Click on Submit to Approver if you are authorised as Preparer.	
4	Click on Yes in the pop-up message box to confirm your submission to IRAS or Approver.	
	Notes: 1. Submission by Preparer will be retained in the Portal (pending submission to IRAS by Approver) for 21 days or until the filing due date of 30 Nov, whichever is later. 2. You can click on Amend to edit any line items entered.	



Step	Action/ Note
	Acknowledgement Page [Form C-S (Lite)] (continue to next page)
1	You will receive an acknowledgement upon successful submission.
	Notes: 1. Acknowledgement number will only be provided for successful submission to IRAS. No Acknowledgement number will be provided for submission pending Approver's action. 2. You can click on SAVE AS PDF/PRINT to save a copy of the Acknowledgement Page.

Revenue		200
	YA 20X2 01 Jan 20X1 to 31 Dec 20X1 S\$	YA 20X3 01 Jan 20X2 to 31 Dec 20X2 5\$
eduction of Unutilised Capital Allowances/ Losses/ Donations Brought Fo	orward	
Is there a change in the principal activities of the company during the basis period?	N.A.	N.A.
Is there a substantial change in the company's ultimate shareholders and their shareholdings as at the relevant dates?	N.A.	N.A.
Unutilised Capital Allowances/ Losses/ Donations claimed where waiver of the shareholding test has been/ will be granted by IRAS	O	0
x Exemption Scheme for New Start-up Companies		
Has the company satisfied all conditions to qualify for the tax exemption scheme for new start-up companies?	N.A.	N.A.
opropriation of Trading Stock or Conversion of Non-Trade/ Capital Asset		
Has the company appropriated any trading stock for non-trade or capital purposes under Section 10J and/ or converted any non-trade or capital asset to trading stock under Section 32A?	No	Yes
nterprise Innovation Scheme (EIS)		
Is the company claiming cash payout under the EIS in this current YA?	N.A.	Yes
Is the company claiming enhanced deductions/ allowances under the EIS in this current YA?	N.A.	Yes
Training		
Total Qualifying Cost Incurred	0	100
Enhanced Deductions/ Allowances Claimed/ To Be Claimed	o	300
stimated Tax Payable	S\$0.00	S\$0.00
ne estimated tax payable is computed based on the declaration in this retu count the Exempt Amount and Corporate Income Tax (CIT) Rebate ¹ , where		0
Amount of CIT Rebate is before netting off the amount of CIT Rebate Cash C if applicable.	Grant,	

Step	Action/ Note	
	Acknowledgement Page [Form C-S (Lite)]	
	 Notes: You can click on File for Next Client to continue filing for another client. The Acknowledgement Page can also be retrieved from myTax Portal via View Notices/ Letters - Corporate Tax. 	

Note: The CIT Rebate Cash Grant will not be reflected in the Estimated Tax Payable at the acknowledgement page for Form C-S/Form C-S (Lite). If applicable, it will automatically be accounted for in your final tax payable and reflected in your Notice of Assessment.

Contact Information

For enquiries on this user guide, please call 1800 356 8622 or email at myTax Mail.

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