

User Guide (Tax Agent)

File Form C

| A Singapore Governmen | Agency Website How to identify Y | Step | Action/ Note |
|---|--|------|---|
| INLAND REVENUE AUTHORITY OF SINGAPORE | ٩ | | Main Menu |
| ි Overview | Image: Corporate Tax • GST • Employers • Property • S45 • More • | 1 | Upon logging in to myTax Portal, select the digital service from the menu: Corporate Tax > File Form C-S/ C . |
| Last login on Wednes | Access Tax Agent e-Services Submit Document Apply for Certificate of Residence (COR) View Corporate Tax Filing Status Apply for Waiver/ File last Form C-S/ C (Dormant/ Striking Off) View Donations File ECI View Late Filing Fee/ Summons File Form C-S/ C Request Extension of Time to File | | Note: For steps on logging in to myTax Portal, you may refer to our <u>Guide</u> on How to Log In to myTax Portal. |
| myTax Portal is | Revise/ Object to Assessment Use the navigation bar above to access a range of e-Services available to you. | | |

| | ent Selection File Form C-S/ C |
|---|-----------------------------------|
| C Client Tax Ref No. (i) UEN-LOCAL CO | Continue with |

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

| I | File Form C-S/ C | | | | Ste | tep | Action/ Note |
|---|---------------------------------------|--|-----------------------------|-------------------------------|-----|-----|--|
| I | - iling Summary | | | | | | Filing Summary |
| | Year of Assessment | Date Due | Status | Actions | 1 | | Click on E-FILE to begin filing. |
| | 20X3 | 30 Nov 20X3 | NEW | E-FILE | | | Legend for ' Status ': New : Form C is not completed yet. |
| | | | | | | | Draft : A draft copy of Form C is saved on the Portal. |
| | | | | | | | Pending Approval : A Form C has been submitted to Approver, pending submission to IRAS. Confirmation Page of the Form C will be displayed when the Approver selects the Form C with 'Pending Approval' status. |
| | · · · · · · · · · · · · · · · · · · · | A) and financial period displayed in tl vant YA is selected for filing. | he screenshots are for illu | ustration purpose only. Filer | | | Form C 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. |

| File Form C-S | 5/ C | | Step | Action/ Note |
|---|--|--------|------|--|
| Form Type Sele | ection | | | Form Type Selection |
| Year of Assessment Choose <u>only one</u> form | | | 1 | Click on E-FILE to complete the Form C online. |
| Form Type | Description | | | |
| Form C-S | Simplified Income Tax Return for Singapore-incorporated companies that meet all the following conditions: | E-FILE | | |
| | Note: Please input the company's revenue below. If the company's revenue is \$\$200,000 or below, you will be presented with the option to e-file Form C-S (Lite). | | | |
| | Have revenue of S\$5 million or below; Revenue* (as stated in the financial statements for period ending in 20X2) | | | |
| | S\$ | | | |
| | Derive only income taxable at normal corporate tax rate; and Not making certain claims/ allowances. | | | |
| Form C | Income Tax Return for all other companies that are not eligible to file Form C-S. | E-FILE | | |
| Form for Dormant | Income Tax Return for companies that: 1. Did not carry out any business activities; and | E-FILE | | |
| Company | 2. Had no income in the Year of Assessment. | | | |
| | BACK TO FILING SUMMARY | | | |

| ile Form C-S/ C | | | Step | Action/ Note |
|---|---|---|------|--|
| 1. Main Form 2 | 2. Confirmation 🔰 3. Sub | mit Document 🔰 4. Acknowledgement | | Form C Navigation |
| orm C lick on the tabs to access the rele General Info Additional Info | evant pages in the Main Form. Assessment 1 Group Relief | Assessment 2 Related Party Transactions | | <u>Notes:</u> 1. The Form C is arranged in tabs with the current tab highlighted in blue. 2. You can click on the respective tabs to navigate to the page to complete the details. 3. Completion of the following tabs is |
| General Info Additional Info | Assessment 1 Group Relief | Assessment 2 Related Party Transactions | | compulsory: • General Info • Assessment 1 • Assessment 2 • Additional Info 4. Group Relief tab will be enabled |
| General Info Additional Info | Assessment 1 Group Relief | Assessment 2 1 Related Party Transactions | | when there is a claim for: - Loss Transferred to Claimant Company or - Loss Claimed from Transferor Company |
| | | | | Related Party Transactions tab will be enabled when Item 31 on Assessment 2 is 'Yes'. A A on the tab indicates there is validation error on the page. Click on the tab to display the page. All validation errors must be corrected before submission. |

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| General Info | Assessment 1 | Assessment 2 |
|--|---|----------------------------|
| Additional Info | Group Relief | Related Party Transactions |
| preceding year. | and true account of the whole of the company's to furnish a tax return or furnishing an incorrect Reviewed the Return | |
| return has been reviewed l essionals Limited (SCTP) A | by a person who is a Singapore Chartered Tax .ccredited Tax Advisor or Accredited Tax | ● Yes ○ No |
| titioner for Income Tax.* (| | |

| Step | Action/ Note | | | | |
|------|--|--|--|--|--|
| | General Info | | | | |
| | (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, you can leave the field blank and complete it at a later date. Where there are multiple accredited reviewers, please provide the details (name and membership number) of any one reviewer. | | | | |

Ves No NA

Audited O Unaudited

Yes No

Yes No

Yes No

From

The company declares the following:

Does the company meet the criteria in Section 205C of the Companies Act 1967 which exempts its financial statements from being audited?* ()

Which type of financial statements is the company submitting?" (i)

Did the auditors of the company make a qualification on the audited financial statements for the financial period?*

Is the company claiming for Tax 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?* ()

The financial period for this return based on the company's financial statements is * ()

| statements is () | 01/01/20X1 |
|----------------------|-------------------------|
| | То |
| | 31/12/20X2 |
| | |
| | |
| Next Step | |
| | d to Assessment Part 1. |
| different Form Type. | PROCEED |
| CANCEL FILING | |
| | |
| | |
| SAVE DRAFT | |

| Step | Action/ Note | | | |
|------|---|--|--|--|
| | General Info | | | |
| | (continue to next page) | | | |
| 1 | Select 'Yes', 'No' or 'NA', where applicable. | | | |
| 2 | Amend the pre-filled financial period if it is incorrect. The financial period is displayed based on the information available with IRAS. | | | |
| 3 | Click on PROCEED to move on to Assessment Part 1. | | | |
| | <u>Notes:</u> You can click on SAVE DRAFT to save a copy of the Form C on the Portal and continue with filing at a later date. Form C 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. An auto-save feature will save the filing information as Draft when you move to a different tab/ page. You can click on the ^① icon to read the explanatory notes. You can click on CANCEL FILING to return to Form Type Selection. | | | |

| Form C | | | Step | Action/ Note |
|---|---|--|------|--|
| Click on the tabs to access th | | | | General Info |
| | Assessment 1 | Assessment 2 | 1 | A message box will be displayed if: |
| Additional Info Group Relief | | Related Party Transactions | | The company's first set of financial statements covers a period of more than 12 months; or |
| | | | | 2. There is a change in the |
| The company must give a the preceding year. | a full and true account of the whole of the company's ir | ncome for the financial period ending in | | company's financial year end. |
| There are penalties for fa | illing to furnish a tax return or furnishing an incorrect ta | x return. | | |
| | | CLOSE 🛞 | | Please take note of the message. |
| Particulars of Perso | Apportionment Required | | 0 | . |
| The return has been re | As the second first set of first sight states | vers a period of | 2 | Click on OK to continue. |
| Professionals Limited (| As the company's first set of financial statements co more than 12 months, you have to: | vers a period of | | Note: |
| Practitioner for Income | a) apportion the Trade/ Business Income/ Loss to YA YA 20X3 (time basis may be used); and | 20X2 and | | |
| Name of Person | b) complete the line items for YA 20X2 and YA 20X3 | TOM TAN | | You may be required to complete the line items for 2 Years of Assessment |
| SCTP Membership No. | ОК | 590 | | if the company's first set of financial statements covers a period of more |
| The company decla | | | | than 12 months or if there's a change |
| Does the company meet t | he criteria in Section 205C of the Companies Act | 🔿 Yes 🔿 No 💿 NA | | in the company's financial year end. |
| | nancial statements from being audited?" () | | | |
| Which type of financial sta | atements is the company submitting?* (i) | Audited O Unaudited | | |
| | | | | |
| Did the auditors of the con statements for the financi | mpany make a qualification on the audited financial al period?* | 🔵 Yes 💿 No | | |
| | or Tax Exemption Scheme for New Start-Up | Yes No. | | |

| General Info | Assessment 1 | Assessmen | t 2 | | Step | Action/ Note |
|--|--|--|---|-------------|------|---|
| Additional Info | Group Relief | | ty Transactions | | | Assessment 1 (continue to next page) |
| | | YA 20X2 01 Jan 20X1 to 31 Dec 20X1 S\$ | YA 20X3 01 Jan 20X2 to 31 Dec 20) S\$ | | 1 | All amount fields are pre-filled with '0'. Please enter the correct amount if it is not '0'. |
| Amount) 1a. Trade/ Business In Trade/ Business In Adjusted Profit/ Lo Less: Unutilised C | | 0 | | 0 | 2 | Click on Declare if applicable hyperlink to display the relevant item (e.g. Item 2 – Foreign Income Received in Singapore) to enter the details and amount. |
| | | | Click to Hide 🛦 | 0 | | <u>Note:</u> The following line items will be computed automatically: • Total Income/ Loss (before Donations) |
| 1d. • Se 1e. • Add another ro | | Amount* | Amount* () 0 Maximum 6 rows | 0 | | Chargeable Income <u>after</u> Unutilised Donations b/f and Current Year Approved Donations (before Exempt Amount) Chargeable Income after Group |
| Section 10(1)(g) 2. Foreign Income Received | falling under Items 1a to 1e - I in Singapore (before Exempt Amount) () d under the Foreign-Sourced Income Exemption | ~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~ | Declare if applic | 0 able 🔻 | | Relief (before ExemptAmount) |
| . Total Income/ Loss (befo | re Donations) | 0 | | 0 | | |

| 4. Unutilised Donations b/f & Current Year Donations | Declare if applicable ▼ |
|---|-------------------------|
| 3. Total Income/ Loss (before Donations) 0 | • • |
| 4. Unutilised Donations b/f & Current Year Donations | Click to Hide 🛦 |
| 4a. Unutilised Donations b/f @ Normal Rate (IRAS' record) ĵ) 00 | 0 |
| Company's Declaration | 0 |
| 4b. Unutilised Donations b/f @ Concessionary Rate (IRAS' record) | 0 |
| Company's Declaration 0 | 0 |
| 4c. Current Year Donations (IRAS' record) 🕦 0 | 2,500 |
| Company's Declaration 0 | 2,500 |
| 5. Loss Transferred to Claimant Company 👔 🛛 0 | 0 |
| 6. Carry-Back of Current Year Capital Allowances/ Losses 🕕 | Declare if applicable 🔻 |
| 7. Investment Allowances | Declare if applicable 🔻 |
| Chargeable Income <u>after</u> Unutilised Donations b/f and Current Year Approved Donations (before Exempt Amount) () | 0 0 |
| 9. Loss Claimed from Transferor Company () | 0 |
| 10. Chargeable Income after Group Relief (before Exempt Amount) |) 0 |
| 11. Chargeable Income after Group Relief (Item 10) to be taxed at rates other than 17% | Declare if applicable 🔻 |
| 12. Tax Set-Offs 🕧 | Declare if applicable 🔻 |
| 13. Tax Deducted at Source | Declare if applicable 🔻 |

| Step | Action/ Note |
|------|--|
| | Assessment 1 (continue to next page) |
| 1 | The following fields will be pre-filled based on information available with IRAS: Unutilised Donations b/f @ Normal Rate Unutilised Donations b/f @ Concessionary Rate Current Year Donations Unutilised Investment Allowances b/f |
| 2 | 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. |
| | Note: You can click on the ⁽ⁱ⁾ icon to read the explanatory notes. |

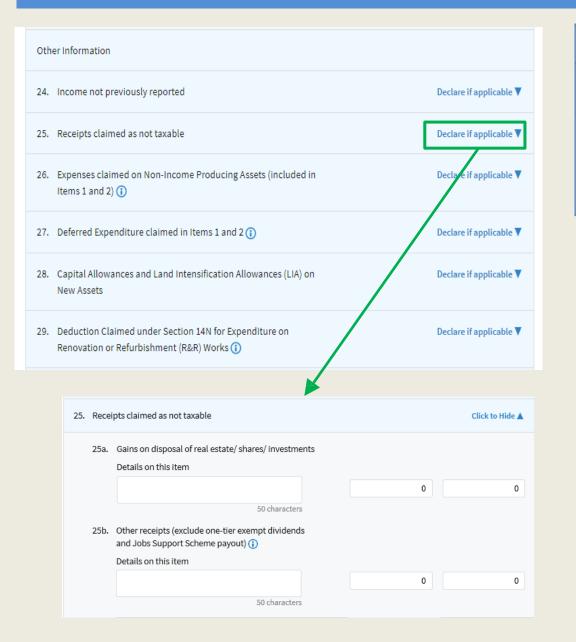
| 4. | Unu | tilised Donations b/f & Current Year Donations | | Click to Hide 🛦 | | Step | Action/ Note |
|-----|--|--|---------------|--------------------------------|---|---|--|
| | 4a. | Unutilised Donations b/f @ Normal Rate (IRAS' record) 🛈 Company's Declaration | 0 | | | | Assessment 1 (continue to next page) |
| | 4b. | Unutilised Donations b/f @ Concessionary Rate (IRAS' record) | 0 | | | 1 | You can click on the View Donations hyperlink to view the details of |
| | | Company's Declaration | 0 | 0 | | | donations made to approved Institutions of a Public Character |
| | 4c. | Current Year Donations (IRAS' record) 🕕 | 0 | | | | (IPCs). |
| | _ | Company's Declaration | • | 2,500 | | 2 | To continue with Form C filing after |
| 5. | 101 | Current Year Donations | × 0 | 0 | | | viewing the donations details, click on 'X' to close the View Donations |
| 6. | 6. Only donations that are auto-included from the Institutions of a Public Character (IPCs) can be deducted. Please access the View Donations digital service to view the current year approved donations. | | | Declare if applicable V | | | tab. |
| 7. | | | \rightarrow | Declare if applicable ▼ | Ø Form C ← → C | × 👩 View Do | enations × + · · · · · · · · · · · · · · · · · · |
| 8. | 1 | If there are donations not in the list, it may be due to: 1. <u>Differences in receipting date</u> The IPC may have recorded the company's donation in a later financial period and a deduction would be accorded in the corresponding Year | 0 | 0 | A Singapore Go | ernment Agency Website <u>How</u> | to identify ⊻ |
| 9. | | of Assessment (YA). 2. The company did not provide its Unique Entity Number (UEN) to the | 0 | 0 | View Dona | +: | |
| 10. | | IPC Please update the company's donation record with the IPC. IRAS will amend the company's assessment when we receive the updated | 0 | 0 | Calendar Yea | _ | SAVE AS PDF/ PRINT |
| 11. | L. | record. | | Declare if applicable 🔻 | 1 - 1 of 1 Record | (s) | |
| 12. | Tax S | Set-Offs 👔 | | Declare if applicable V | Date of Donation | Approved Don | |
| | | Deducted at Source | | Declare if applicable V | 30 Jun 20X2 | | 1,000.00 2,500.00 TEST_IPC & C0888 |
| | | | Total amoun | of deduction for calenc | dar year 20X2 is \$\$2,500.00 | | |
| 14. | | to be Remitted under Sections 92(1) and 92(2) () not include Corporate Income Tax Rebate) | 0.00 | 0.00 | | s are allowable on a fina bout donations and their | 10 |

| 6. | Carry-Back of Current Year Capital Allowances/ Losses () | | Declare if applicable V | | |
|---|--|------|--------------------------------|--|--|
| 7. | Investment Allowances | | Declare if applicable V | | |
| 8. | Chargeable Income <u>after</u> Unutilised Donations b/f and Current Year Approved Donations (before Exempt Amount) () | 0 | 0 | | |
| 9. | Loss Claimed from Transferor Company (j) | 0 | 0 | | |
| 10. | Chargeable Income after Group Relief (before Exempt Amount) | 0 | 0 | | |
| 11. | Chargeable Income after Group Relief (Item 10) to be taxed at rates other than 17% | | Declare if applicable 🔻 | | |
| 12. | Tax Set-Offs (j) | | Declare if applicable V | | |
| 13. | Tax Deducted at Source | | Declare if applicable V | | |
| 14. | Tax to be Remitted under Sections 92(1) and 92(2) (j) (Do not include Corporate Income Tax Rebate) | 0.00 | 0.00 | | |
| 15. | Exempt Income/ Loss for Current Year of Assessment () | | Declare if applicable V | | |
| Save and proceed to selected page. General Info GO TO SELECTED PAGE Save and proceed to Assessment Part 2. | | | | | |
| | SAVE DRAFT | | TOF | | |

| Step | Action/ Note |
|------|---|
| | Assessment 1 |
| 1 | Chargeable Income <u>after</u> Unutilised Donations b/f and Current Year Approved Donations (before Exempt Amount) will be computed by the system. |
| 2 | Click on PROCEED to move on to Assessment Part 2. |
| | <u>Notes:</u> You can click on GO TO SELECTED PAGE to go back to relevant pages of Form C to check or make changes. You can click on SAVE DRAFT to save a copy of the Form C on the Portal and continue with filing at a later date. Form C 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. You can click on the ① icon to read the explanatory notes. |

| General Info Additional Info | Assessment 1 Group Relief | Assessment 2 Related Party | Transactions |
|---|------------------------------|--|--|
| | | YA 20X2 01 Jan 20X1 to 31 Dec 20X1 S\$ | YA 20X3 01 Jan 20X2 to 31 Dec 20X2 S\$ |
| Unutilised Capital Allowances/ Losses/ | Donations | | |
| Did the company claim Unutilised Donations in the current YA?* | Capital Allowances/ Losses/ | Yes No | Ves No |
| 17. Unutilised Capital Allowances/ Los waiver of the shareholding test has ① | | 0 | 0 |
| Capital Allowances/ Losses/ Donations | | | |
| 18. Unutilised Capital Allowances b/f (| IRAS' record) 👔 | 0 | 0 |
| Company's Declaration | | 0 | 0 |
| 19. Current Year Capital Allowances (|) | 0 | 0 |
| 20. Unutilised Capital Allowances c/f | | 0 | 0 |
| 21. Unutilised Losses b/f (IRAS' record |) 🛈 | 0 | 0 |
| Company's Declaration | | 0 | 0 |
| 22. Unutilised Losses c/f | | 0 | 0 |
| 23. Unutilised Donations c/f | | 0 | 0 |
| Capital Allowances/ Losses/ Donations | under Concessionary Rate 👔 | | Declare if applicable 🔻 |

| Step | Action/ Note | | | |
|------|---|--|--|--|
| | Assessment 2 (continue to next page) | | | |
| 1 | All amount fields are pre-filled with '0'. Please enter the correct amount if it is not '0'. | | | |
| 2 | The following fields will be pre-filled based on information available with IRAS: Unutilised Capital Allowances b/f @ Normal Rate Unutilised Losses b/f @ Normal Rate Unutilised Capital Allowances b/f @ Concessionary Rate Unutilised Losses b/f @ Concessionary Rate | | | |
| 3 | 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. | | | |



| Step | Action/ Note |
|------|--|
| | Assessment 2 (continue to next page) |
| 1 | Click on Declare if applicable hyperlink to display the relevant item (e.g. Item 25 – Receipts claimed as not taxable) to enter the details and amount. |

| 30. Withholding Tax for Non-Residents | Step | Action/ Note |
|--|------|--|
| 30a. Was there any amount paid or payable to non-residents falling under Section 45/ 45A/ 45B/ 45D/ 45F/ 45GA/ 45H that is not specifically exempt from withholding tax [e.g. under any Avoidance of Double Taxation Agreement, the Income Tax Act 1947, the Economic Expansion Incentives | 1 | Assessment 2 (continue to next page) Select 'Yes' or 'No', where applicable. |
| (Relief from Income Tax) Act 1967, etc.]?* 30b. If the answer to 30a is "Yes", did the company comply with the requirement to withhold tax on the payments? 30c. If the answer to 30b is "No", please state the reason(s) why | 2 | If Item 31 is 'Yes', please provide the details in Related Party Transactions tab. |
| the company did not comply with the requirement to withhold tax on the payments. | 3 | If Item 32 is 'Yes', please attach the AC Reporting Form – Appropriation of Trading Stock for Non-Trade or Capital Purposes under Section 10J/ Conversion of Non-Trade or Capital |
| 31. Related Party Transactions Did the value of the company's related party transactions disclosed in the financial statements for the financial period exceed \$\$15 | | Asset to Trading Stock under Section 32A of the Income Tax Act 1947, on Submit Document page. |
| million?" () If yes, provide details on Related Party Transactions page. | | |
| 32. Appropriation 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?* () If yes, attach the AC Reporting Form on Submit Document page. | | |

| | Boundary O | |
|-----|--|--|
| .3. | Revenue 🕦 | |
| 4. | Purchases | |
| 5. | Gross Profit/Loss | |
| 6. | Inventories | |
| 7. | Sales, General and Administrative Expenses | |
| | (Excluding Directors' Fees & Remuneration and Head Office Expenses) | |
| 8. | Directors' Fees and Remuneration | |
| 9. | Head Office Expenses | |
| 0, | Other Receivables | |
| 1. | Trade Receivables | |
| 2. | Trade Payables | |
| 3. | Net Profit/ Loss before Tax | |
| | | |
| | Next Step | |
| S | | and proceed to Additional Information. |
| | General Info | PROCEED |

SAVE DRAFT

| Assessment 21Click on PROCEED to move on to Additional Information.1Notes: 1. You can click on GO TO SELECTED PAGE to go back to relevant pages of Form C to check or make changes.2. You can click on SAVE DRAFT to save a copy of the Form C on the Portal and continue with fling at a later date.3. Form C 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 |
|---|------|--|
| Additional Information. <u>Notes:</u> You can click on GO TO SELECTED PAGE to go back to relevant pages of Form C to check or make changes. You can click on SAVE DRAFT to save a copy of the Form C on the Portal and continue with fling at a later date. Form C 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. | | Assessment 2 |
| You can click on GO TO SELECTED PAGE to go back to relevant pages of Form C to check or make changes. You can click on SAVE DRAFT to save a copy of the Form C on the Portal and continue with fling at a later date. Form C 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. | 1 | |
| You can click on the U icon to read the explanatory notes. | | You can click on GO TO SELECTED PAGE to go back to relevant pages of Form C to check or make changes. You can click on SAVE DRAFT to save a copy of the Form C on the Portal and continue with fling at a later date. Form C 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. You can click on the ① icon |

| General Info Additional Info | Assessment 1 Group Relief | YA 2023 01 Jan 2022 to 31 Dec 2022 SS | Transactions YA 2024 01 Jan 2023 to 31 Oct 2023 S\$ |
|--|--|--|---|
| Part A Deductions Claimed Against Incor | ne | | |
| 1. Medical expenses - Section 14(5)(D | eductible amount only) (| 0 | 0 |
| 2. Total remuneration excluding Direct | ctors' Fees 🚺 | 0 | 0 |
| Participation in approved local tradition trade fairs, approved product/serval vertising in approved local trade | vice certification, and | 0 | 0 |
| Participation in overseas trade fair development and investment stud advertising and promotional camp packaging for overseas markets - S | y trips/ missions , overseas aigns, and design of | 0 | 0 |
| General provisions for doubtful de of investments by banks or qualify Section 14G | | 0 | 0 |
| 6. Provision for impairment losses cla | aimed by bank | 0 | 0 |
| Deduction for special reserve of Ap - Section 14K | pproved General Insurance | 0 | 0 |
| 8. Deduction for expenditure incurred Refurbishment works - Section 141 | | 0 | 0 |
| 9. Mergers and Acquisitions Allowand | e - Section 370 | 0 | 0 |

| Step | Action/ Note |
|------|--|
| | Additional Info (continue to next page) |
| 1 | All amount fields are pre-filled with '0'. Please enter the correct amount if it is not '0'. |

| Part B Current Year Capital Allowances Claimed as per Tax Computation | 1 | | Step | Action/ Note | |
|--|--------------------------------|---------------------------------|-----------------------------|---|----------|
| Industrial Building Allowances | | | - | | |
| 10. Total Industrial Building Allowances 🕦 | 0 0 | | | Additional Info (continue to next page) | |
| Land Intensification Allowances | | | 1 | Click on Declare if applicable | |
| 11. Land Intensification Allowances (Initial Allowances) | 0 0 | | | hyperlink to display the relevant item | |
| 12. Land Intensification Allowances (Annual Allowances) | 0 | | | (e.g. Part C – Foreign Tax Paid on Foreign Income Received in | |
| Capital Allowances - Total Allowances/ Charges 🛈 | | | | Singapore) to enter the details and | |
| 13. Sections 19 and 19A(2BAA) () | 0 0 | | | amount. | |
| 14. Sections 19A(1), 19A(1E) and 19A(2BAA) () | 0 0 | | | | |
| Sections 19A(2), 19A(2BAA), 19A(3), 19A(4), 19A(10) and 19A(10A) () | 0 0 | Part C Foreign Tax Paid on Fore | gn Income Receiv | ed in Singapore Click to Hid | e 🛦 |
| 16. Section 19B 👔 | 0 0 | | | | |
| Part C Foreign Tax Paid on Foreign Income Received in Singapore () | Declare if applicable V | 17. Nature of Income* | Country/ | Territory* Amount* Amount* | i |
| Part D Exemption on Foreign Dividends, Branch Profits and Service Income Received in Singapore | Declare if applicable 🔻 | e Select | Specify | • 0.00 0.0 | 00 |
| Part E Deduction for Expenditure on Research and Development (R&D) | | Add another row | | Maximum 6 ro | ows |
| Deduction for expenditure incurred on R&D (undertaken in Singapore and overseas) - Total deduction under Section 14C | 0 0 | | | | |
| 20. Section 14C deduction for expenditure incurred on R&D activities <u>undertaken in Singapore</u> () | 0 0 | | | | |
| Staff costs and consumables for R&D activities <u>undertaken in</u> <u>Singapore</u> qualifying for the additional 150% tax deduction under Section 14D(1) in excess of the S\$400,000 cap under the Enterprise Innovation Scheme () | 0 0 | | | | |
| Part F Exemption of Gains from Disposal of Ordinary Shares in Another | Company under Section 13W | | | | |
| 22. The amount of gains derived from disposal of ordinary shares that meet the specified conditions | 0 0 | | | | |
| Part G Enterprise Innovation Scheme (EIS) 🚯 | Declare if applicable 🔻 | | | 19 | |

| Part | G Enterprise Innovation Scheme (EIS) 🕕 | | Click to Hide 🛦 |
|------|--|--------|-----------------|
| 23. | Is the company claiming cash payout under the EIS in this current YA? | Yes No | 🔿 Yes 💿 No |
| 24. | Is the company claiming enhanced deductions/ allowances under the EIS in this current YA? If yes, complete Items 25 to 29, whichever is applicable. | Yes No | • Yes O No |
| 25. | Training 🛈 | | |
| | Total Qualifying Cost Incurred 🕦 | 0 | 0 |
| | Enhanced Deductions/ Allowances Claimed/ To Be Claimed (| 0 | 0 |
| 26. | Innovation Projects Carried Out with Partner Institutions 🕦 | | |
| | Total Qualifying Cost Incurred (capped at S\$50,000) () | 0 | 0 |
| | Enhanced Deductions/ Allowances Claimed/ To Be Claimed () | 0 | 0 |
| 27a. | Acquisition of Intellectual Property Rights (IPRs) 🕧 | | |
| | Total Qualifying Cost Incurred 🚺 | 0 | 0 |
| | Enhanced Deductions/ Allowances Claimed/ To Be Claimed (| 0 | 0 |
| 27b. | Licensing of Intellectual Property Rights (IPRs) 🕕 | | |
| | Total Qualifying Cost Incurred 🕕 | 0 | 0 |
| | Enhanced Deductions/ Allowances Claimed/ To Be Claimed (| 0 | 0 |
| 28. | Registration of Intellectual Property (IPs) () | | |
| | Total Qualifying Cost Incurred 👔 | 0 | 0 |
| | Enhanced Deductions/ Allowances Claimed/ To Be Claimed 🕧 | 0 | 0 |
| 29. | Qualifying Research and Development (R&D) Undertaken in Singapore () | | |
| | Total Qualifying Cost Incurred 🕕 | 0 | 0 |
| | Enhanced Deductions/ Allowances Claimed/ To Be Claimed 🕦 | 0 | 0 |

| Step | Action/ Note |
|------|--|
| | Additional Info (continue to next page) |
| 1 | With effect from YA 2024, click on Declare if applicable hyperlink for Part G Enterprise Innovation Scheme (EIS) to display and complete line items relating to EIS claim. |

| Part D Exemption on Foreign Dividends, Branch Profits and Service Income Received in Singapore | Declare if applicable 🔻 |
|---|--------------------------------|
| Part E Deduction for Expenditure on Research and Development (R&D) | |
| 19. Deduction for expenditure incurred on R&D (undertaken in Singapore and overseas) - Total deduction under Section 14C 0 | 0 |
| 20. Section 14C deduction for expenditure incurred on R&D 0 activities <u>undertaken in Singapore</u> () 0 | 0 |
| 21. Staff costs and consumables for R&D activities <u>undertaken in</u> 0 <u>Singapore</u> qualifying for the additional 150% tax deduction 0 under Section 14D(1) in excess of the S\$400,000 cap under the Enterprise Innovation Scheme (i) | 0 |
| Part F Exemption of Gains from Disposal of Ordinary Shares in Another Company under Section | on 13W |
| 22. The amount of gains derived from disposal of ordinary shares that meet the specified conditions | 0 |
| Part G Enterprise Innovation Scheme (EIS) 🕕 | Declare if applicable V |
| Save and proceed to selected page. General Info GO TO SELECTED PAGE | |

| Step | Action/ Note |
|------|--|
| | Additional Info |
| 1 | For a company without Group Relief and Related Party Transactions, click on CONFIRMATION PAGE . |
| | Otherwise, click on PROCEED to move on to Group Relief/ Related Party Transactions. |
| | <u>Notes:</u> 1. You can click on GO TO SELECTED PAGE to go back to relevant pages of Form C to check or make changes. 2. You can click on SAVE DRAFT to save a copy of the Form C on the Portal and continue with fling at a later date. |
| | Form C 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. You can click on the ① icon to read the explanatory notes. |

| General Info | Assessment 1 | Assessment 2 |
|-----------------|--------------|----------------------------|
| Additional Info | Group Relief | Related Party Transactions |

Form GR A

Group Relief Form for Transferor Company - Year of Assessment 20X3

The company confirms the following:

- The ordinary shareholding levels of the relevant holding company are maintained at or above 75% during the continuous period that ends on the last day of the basis period. ()
- The company will retain its computation on the ordinary shareholding levels of the relevant holding company as the Comptroller of Income Tax may request for it.
- 3. The company is:
 - a. Carrying on business (i.e. not dormant) for the Year of Assessment 20X3;
 - b. Not an investment holding company transferring current year unutilised losses which arose from excess of expenses over investment income; and
 - c. <u>Not</u> a company subject to the provisions of Section 10D of the Income Tax Act 1947, transferring current year unutilised losses or capital allowances (except for industrial building allowances or land intensification allowances).

| | SS |
|--|----------------------------|
| Loss Transferred declared in Assessment (Part 1) | 10,000 |
| Total Loss Items Transferred (as declared below) | 0 Amount does not tally |

| Step | Action/ Note |
|------|--|
| | Group Relief - GR A (to complete when there is Loss Transferred to Claimant Company) |
| | (continue to next page) |

| New Claimant | | | | | | |
|------------------------------|---------|----------------------|-------------------|-----|---------------------------|--------|
| Name* | | | | | | |
| Tax Ref No.* | Contir | nuous Period* | | | | |
| | From | dd/mm/yyyy | Ë | То | dd/mm/yyyy | |
| Loss Items Transferred* | | Normal Corporate | Tax Rate (NTR) | (| Concessionary Tax Rate (C | :TR) (|
| Unutilised CA | S\$ | | 0 | S\$ | | |
| Unutilised Loss | SS | | 0 | S\$ | | |
| Unutilised Donation | S\$ | | 0 | S\$ | | |
| | | ADD TO Maximum 20 | | | | |
| | | Maximum 20 | claimants | | | |
| | | Next S | Step | | | |
| Save and proceed to selected | d page. | | - Save and pro | | Confirmation Page to ve | rify |
| General Info 🔹 | | OR | filing details. | _ | | |
| | | | | CON | FIRMATION PAGE | |

| Step | Action/ Note |
|------|--|
| | Group Relief - GR A |
| 1 | Enter claimant's information: - Name of Claimant - Tax Ref No. of Claimant - Continuous Period From/ To |
| 2 | The amount fields are pre-filled with '0'. Please enter the correct amount if it is not '0'. |
| 3 | Click on ADD TO LIST. |
| 4 | For a company without Related Party Transactions to declare, click on CONFIRMATION PAGE . Otherwise, click on PROCEED to move on to Related Party Transactions. |
| | <u>Notes:</u> 1. You can add up to 20 claimants. 2. Please click on ADD TO LIST to add a new record. |

| Additional Info m GR B p Relief Form for Claimant Co company confirms the following The ordinary shareholding leve continuous period that ends of The company will retain its co Comptroller of Income Tax main its of transferor companies in the transferor the transferor | ompany - Year ing: vels of the rele on the last day omputation or ay request for | evant holding c y of the basis pe n the ordinary s r it. | mpany are ma riod. 👔 | aintained a | | during the |
|--|---|---|-------------------------|-------------|------------------|----------------|
| p Relief Form for Claimant Co company confirms the following The ordinary shareholding lev continuous period that ends of The company will retain its co Comptroller of income Tax ma ils of transferor companies in the Transferor | ing: vels of the rele on the last day omputation or ay request for | evant holding c y of the basis pe n the ordinary s r it. | mpany are ma riod. 👔 | | | |
| company confirms the following the ordinary shareholding lever continuous period that ends of the company will retain its configuration of the comptroller of income Tax mains of transferor companies in the transferor companies in the transferor set the transfe | ing: vels of the rele on the last day omputation or ay request for | evant holding c y of the basis pe n the ordinary s r it. | mpany are ma riod. 👔 | | | |
| The ordinary shareholding lev continuous period that ends of The company will retain its co Comptroller of income Tax ma ils of transferor companies in ew Transferor | vels of the rele on the last day omputation or ay request for | y of the basis pe n the ordinary s r it. | riod. í | | | |
| continuous period that ends o The company will retain its co Comptroller of Income Tax ma ils of transferor companies in ew Transferor | on the last day omputation or ay request for | y of the basis pe n the ordinary s r it. | riod. í | | | |
| Comptroller of Income Tax ma ils of transferor companies in ew Transferor | ay request for | rit. | nareholding le | vels of the | relevant holding | company as the |
| ils of transferor companies in ew Transferor | | | | | | |
| ew Transferor | n order of pric | prity | | | | |
| | | | | | | |
| | | | | | | |
| ime* | | | | | | |
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| | | | | | | |
| ovide details | | | | | |] |
| x Ref No.* | Cantin | uous Period* | | | | |
| x Rei No. | | | | - | | |
| | From | dd/mm/yyyy | | То | dd/mm/yyyy | |
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| | | Next | Sten | | | |
| | | HEAL | | | | |
| Save and proceed to selected | d page. | | Save and filing deta | | Confirmation Pa | age to verify |
| General Info • | | 0 | | | | 3 |
| GO TO SELECT | ED PAGE | | | CON | FIRMATION PAGE | 2 |
| | | | | | | |

| Step | Action/ Note |
|------|---|
| | Group Relief - GR B (to complete when there is Loss Claimed from Transferor Company) |
| 1 | Enter transferor's information: - Name of Transferor - Tax Ref No. of Transferor - Continuous Period From/ To |
| 2 | Click on ADD TO LIST. |
| 3 | For a company without Related Party Transactions to declare, click on CONFIRMATION PAGE . |
| | Otherwise, click on PROCEED to move on to Related Party Transactions. |
| | <u>Notes:</u> 1. You can add up to 20 transferors. 2. Please click on ADD TO LIST to add a new record. |

| General Info Ass | essment 1 | Assessment | 2 | | Step | Action/ Note |
|---|-------------------------|--|----------------------------------|---|---------------------|--|
| Additional Info Gro For Reporting Related Party Tra I Party Transactions - Year of Assessment 2 I Value of Related Party Transactions (SS) (1 Ultimate Holding Company | 20X3 | | y Transactions | | | Related Party Transactions (to complete if the value of the company's related party transactions disclosed in the financial statements for the financial period exceeds S\$15 million.) (continue to next page) |
| Is the company the ultimate holding compaperiod?* t 2 Details of Related Party Transactions Sale of goods to or purchase of goods from | | nd of the financial Income/ Receipt SS | Ves No Expense/ Payment SS | | 1 | Select 'Yes' if the company is the ultimate holding company of its group. Else, select 'No'. This will display th fields to input the name and country |
| Services rendered to or received from all re Royalties, license fees and other receipts/ p intellectual property rights from/ to all rela | ayments for | 0 | 0 | | 2 | territory of the ultimate holding company. All amount fields are pre-filled with '0'. Please enter the correct amount |
| Interest from or to all related parties | | 0 | 0 | | | if it is not '0'. |
| Other transactions with all related parties r 2a to 2d | not falling under Items | 0 | 0 | Part 1 Ultimate Holdir 1a. Is the company ti | | any of its group as at the end of the financial 🛛 Yes) No |
| Total Related Party Transactions | | 0 | 0 | period?* | 2 | |
| t 3 Information on Sale of Goods and Provisi | ion of Services | | | 1b. Name of Ultimat | te Holding Company* | Country/ Territory* Country/ Territory |
| | | | | | | |

| Form For Reporting Related Party Transactions | | Step | Action/ Note |
|--|-------|---|--|
| Related Party Transactions - Year of Assessment 20X3 Total Value of Related Party Transactions (S\$) (i) 0 Total value must be more than \$15 million | | | Related Party Transactions (continue to next page) |
| Part 1 Ultimate Holding Company 1a. Is the company the ultimate holding company of its group as at the end of the financial Yes No | | 1 | If the company has sold goods to or received payment for services provided to related parties, input respective amounts under Income/ |
| Part 2 Details of Related Party Transactions | | | Receipt for 2a and 2b. Declare in Part 3a if any of the |
| Income/ Receipt Expense/ Payment S\$ S\$ | | | related parties is operating outside Singapore. |
| 2a. Sale of goods to or purchase of goods from all related parties 0 0 2b. Services rendered to or received from all related parties 0 0 | | | If any of the related parties is operating outside Singapore, select |
| 2c. Royalties, license fees and other receipts/ payments for intellectual property rights from/ to all related parties () | | | 'Yes'. This will display Part 3b to allow the input of information on the related parties. |
| 2d. Inten Part 3 Information on Sale of Goods and Provision of Services | | e sale of goods and prov ed parties <u>outside</u> Singap | vision of services to related parties include transactions with Yes No |
| 2e. Othe 2a to 3a. Do the sale of goods and provision of services to related parties include transactions with Yes No | outsi | of goods and provision o de Singapore e of Related Party* | f services to the top 5 (based on total value) related parties Country/ Territory* Relationship Type* ① Amount (\$\$)* |
| 2f. Total Related Party Transactions 0 0 | i | | Specify Specify Specify O |
| Part 3 Information on Sale of Goods and Provision of Services | | | Specify V Specify V 0 |
| Part 4 Information on Purchase of Goods and Services | iv. | | Specify Spe |

| Form For Reporting Related Party Transactions | Step | Action/ Note |
|---|---|--|
| Related Party Transactions - Year of Assessment 20X3 | | Polotod Porty Transpotions |
| Total Value of Related Party Transactions (SS) (i) 0 Total value must be more than S15 million | | Related Party Transactions (continue to next page) |
| | 1 | If the company has purchased |
| Part 1 Ultimate Holding Company | | goods from or paid for services provided by related parties, input |
| 1a. Is the company the ultimate holding company of its group as at the end of the financial O Yes O No period?* | | respective amounts under Expense/ Payment for 2a and 2b. |
| Part 2 Details of Related Party Transactions | | Declare in Part 4a if any of the |
| Income/ Receipt Expense/ Payment S\$ S\$ | | related parties is operating outside Singapore. |
| 2a. Sale of goods to or purchase of goods from all related parties 0 0 | | If any of the related parties is |
| 2b. Services rendered to or received from all related parties | | operating outside Singapore, select 'Yes'. This will display Part 4b to |
| 2c. Royalties, license fees and other receipts/ payments for intellectual property rights from/ to all related parties () 0 0 | | allow the input of information on the related parties. |
| 2d. Intern Part 4 Information on Purchase of Goods and Services | Do the purchase of goods and with related parties <u>outside</u> Si | provision of services from related parties include transactions Yes No |
| 4a. Do the purchase of goods and provision of services from related parties include transactions Yes No with related parties <u>outside</u> Singapore?* | 4b. Purchase of goods and provisi parties <u>outside</u> Singapore | on of services from the top 5 (based on total value) related |
| 2a to zo | Name of Related Party* | Country/ Territory* Relationship Type* () Amount (SS)* |
| 2f. Total Related Party Transactions 0 0 | i | Specify * Specify * 0 |
| Part 3 Information on Sale of Goods and Provision of Services | II. | Specify Specify Speci |
| | iv. | Specify Specify |
| Part 4 Information on Purchase of Goods and Services | v | Specify T Specify T 0 |

| Part 5 Information on Loans and Non-Trade Amounts | Step | Action/ Note |
|---|------|---|
| Opening Balance Closing Balance S\$ S\$ | | Related Party Transactions |
| 5a. Loans and non-trade amounts due from all related parties 0 0 5b. Loans and non-trade amounts due to all related parties 0 0 | 1 | If the company has loans and non- trade amounts due from or to related parties, input respective amounts under Opening/ Closing Balance for 5a and 5b. |
| Next Step | 2 | Click on CONFIRMATION PAGE . |
| Save and proceed to selected page. General Info GO TO SELECTED PAGE Save and proceed to Confirmation Page to verify filing details. CONFIRMATION PAGE CONFIRMATION PAGE | | Notes: 1. You can click on SAVE DRAFT to save a copy of the Form C on the Portal and continue with filing at a later date. |
| SAVE DRAFT | | 2. Form C 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. |
| | | 3. An auto-save feature will save the filing information as Draft when you move to a different tab/ page. |

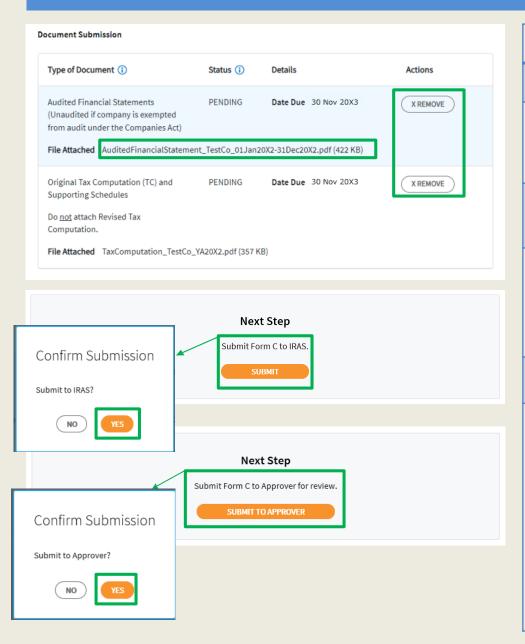
| File Form C-S | / C | | | 금 SAV | E AS PDF/ PRINT |
|---|--|---------------------------|------------------------|--------------|-----------------|
| 1. Main Form |) 2. Confirmat | ion) 3. S | ubmit Document | A. Acknowl | edgement |
| Confirmation fo | or Form C | | | | |
| Name | TEST_ROC CO118 | | | | |
| Tax Ref No. | 201312036H | | | | |
| the preceding yea There are penaltic | st give a full and true acco ar. es for failing to furnish a t | | | | iod ending in |
| Form C General Infor | mation | | | | |
| Particulars of Pers | on who Reviewed the Ret | urn | | | |
| | s been reviewed by a pers) Accredited Tax Advisor o | | | onals | Yes |
| Name of Perso | on | | | TES | STER TOM TAN |
| SCTP Member | ship No. | | | | ******* |
| The company decl | ares the following: | | | | |
| | pany meet the criteria in S ments from being audited | | panies Act 1967 which | exempts its | No |
| Which type of | financial statements is th | e company submitting? | | | Audited |
| Did the audito financial perior | ors of the company make a od? | a qualification on the au | dited financial statem | ents for the | No |

| Step | Action/ Note |
|-------|--|
| - top | |
| | Confirmation Page |
| | (continue to next page) |
| 1 | Verify that the information you have entered is correct. |
| | <u>Note:</u> You can click on SAVE AS PDF/ PRINT to save a copy of the Confirmation Page. |

| Estimated Tax Payable | YA 20X2 S\$ | YA 20X3 S\$ | S | Step | Action/ Note |
|--|-----------------------|-----------------------|---|--------------------------|---|
| The estimated tax payable is computed based on declaration in this return. This amount takes into account the Exempt Amount, Tax Set-Offs, Tax | 0.00 | 0.00 | | | Confirmation Page |
| Deducted at Source and Corporate Income Tax (CIT) Rebate ¹ , where applicable. ¹ Amount of CIT Rebate is before netting off the amount of CIT Rebate Cash Grant, if applicable. | | | 1 | l | At the bottom of the Confirmation Page, complete the Declaration checkbox. |
| Declaration | | | 2 | 2 | Complete the Details of Filer & Contact Person. |
| The company declares that this return gives a full and true account of the whether financial period ending in the preceding year.* | nole of the compar | ny's income for | 3 | 3 | Click on SUBMIT DOCUMENT. |
| Details of Filer & Contact Person | | | | | Notes: |
| Name of Filer TEST_TAX AGENT STAFF, TOM Designation Tax Agent Firm TAX AGENT FIRM 02 PTE. LTD. Designation | | | | | 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. |
| Name of Contact Person* TEST_TAX AGENT STAFF, TOM Designation Contact No.* +65 | | | | | 2. You can click on AMEND to edit any line items entered earlier. |
| Next Step Return to selected page to make changes. General Info AMEND | attach documents | | E | Estimated If applicab | CIT Rebate Cash Grant will not be reflected in the Tax Payable at the acknowledgement page for Form C. le, it will automatically be accounted for in your final tax nd reflected in your Notice of Assessment. |
| | | | | | |

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| Type of D | ocument (i) | Status (i) | Details | | Actions | |
| (Unaudite | inancial Statements ed if company is exempted t under the Companies Act) | PENDING | Date Due 30 | Nov 20X3 | SELECT FILE File Type Allowed Maximum File Siz | |
| - | ax Computation (TC) and ng Schedules | PENDING | Date Due 30 | Nov 20X3 | SELECT FILE File Type Allowed |) I pdf |
| Do <u>not</u> att Computa | ach Revised Tax tion. | | | | Maximum File Siz | e 4 MB |
| | | | kt Step | | | |
| | | | | | | |

| Step | Action/ Note |
|------|---|
| | Submit Document (To submit document, e.g. Financial Statements, Tax Computation, together with Form C) (continue to next page) |
| 1 | Click on SELECT FILE. |
| 2 | Select the file to be submitted and click on Open . |
| | <u>Notes:</u> Document attached must be within the maximum file size and of acceptable file type, as stated. Do not attach any other documents that are not listed here. Please retain them and only submit upon request. Revised tax computation <u>not</u> relating to carry-back of current year capital allowances/ losses and income not previously reported should be submitted via Revise/ Object to Assessment digital service. |



| Step | Action/ Note |
|------|---|
| | Submit Document |
| 1 | A REMOVE button will appear after a file is selected. You can remove the file and reselect a correct file again by clicking on SELECT FILE. |
| 2 | Please check the filename to ensure the correct file has been attached before submitting the return. |
| 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. |
| | <u>Notes:</u> Approver will be able to remove and reattach document(s) submitted by Preparer. 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. Approver should retrieve and submit the Form C to IRAS before the information in the Form C is deleted. |

| File Form C-S/ C | | | 금 SAVE AS PDF/ PRINT |
|-----------------------------|-----------------|----------------------|----------------------|
| 1. Main Form | 2. Confirmation | > 3. Submit Document | 4. Acknowledgement |
| Acknowledgement for | Form C | | |
| Successful Submiss | ion | | |
| We have received your filin | g. | | |
| Name | TEST_ROC CO118 | Tax Ref No. | 201312036H |
| Acknowledgement No. | 421090 | Date/ Time | 14 Mar 20X3 4:01 PM |
| Year of Assessment | 20X2 and 20X3 | | |
| | | | |
| Documents Pending Subm | ission | | |

Please submit documents with Status "Pending" or "Pending Approval" before the filing due date. Penalties may be imposed if documents are not received by the filing due date.

Note: The company does not need to submit the Declaration Form for S19B Allowances on IPR if the declaration had already been submitted in the first year of claim.

Documents Retention

The company is required to retain the documents relating to the declaration in this Income Tax Return and submit them to IRAS upon request.

GST Registration

Companies with revenue of more than SS1 million (excluding dividends and interest) may need to register for GST. For details, refer to GST Registration on IRAS' website.

| Details of Filer & Contact Person | | | |
|---------------------------------------|--|-------------|----------------|
| Name of Filer Tax Agent Firm | TEST_TAX AGENT STAFF, TOM TAX AGENT FIRM 02 PTE. LTD. | Designation | TEST_FILER |
| Name of Contact Person Contact No. | TEST_TAX AGENT, TIFFANY +65 76543210 | Designation | TEST_TAX AGENT |

| Step | Action/ Note | |
|------|---|--|
| | Acknowledgement Page (continue to next page) | |
| 1 | You will receive an acknowledgement upon successful submission to IRAS. | |
| | <u>Notes:</u> Acknowledgement number will only be provided for successful submission to IRAS. No Acknowledgement number will be provided for submission pending Approver's action. You can check the status of your submission via View Corporate Tax Filing Status digital service. The status of Form C, Additional Info, GR A and GR B (if any)will be updated on the same day as the date of submission. The status of Financial Statements and Tax Computation will be updated within two working days from the date of submission. You can click on SAVE AS PDF/ PRINT to save a copy of the Acknowledgement Page. | |

| Data as shown in the Financial Statements for the financial period from 01 Jan 20X | 1 to 31 Dec 20X2 | |
|---|------------------|----|
| purposes under Section 10J and/or converted any non-trade or capital asset to trading stock under Section 32A? | | |
| Has the company appropriated any trading stock for non-trade or capital | NA | Ye |
| Appropriation of Trading Stock or Conversion of Non-Trade/ Capital Asset | | |
| financial statements for the financial period exceed \$\$15 million? | | |
| | No | N |

Additional Information

| Deductions Claimed Against Income | YA 20X2 | YA 20X3 |
|---|-----------------------|----------------------|
| concorris comico Aganiscincome | S\$ | 5\$ |
| fedical expenses - Section 14(5)(Deductible amount only) | 0 | 3,200 |
| otal remuneration excluding Directors' Fees | 35,000 | 80,000 |
| stimated Tax Payable | YA 20X2 S\$ | YA 20X3 SS |
| The estimated tax payable is computed based on declaration in this return. This amount takes into account the Exempt Amount, Tax Set-Offs, Tax | 0.00 | 0.00 |
| | | |



| Step | Action/ Note |
|------|---|
| | Acknowledgement Page |
| | <u>Notes:</u> The Acknowledgement Page can also be retrieved from myTax Portal via View Notices/ Letters - Corporate Tax digital service. |
| | At the bottom of the Acknowledgement Page, you can click on FILE FOR NEXT CLIENT to continue filing for another client. |

Note: The CIT Rebate Cash Grant will not be reflected in the Estimated Tax Payable at the acknowledgement page for Form C. 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.

Published by Inland Revenue Authority of Singapore

Published on 1 Jul 2024

The information provided is intended for better general understanding and is not intended to comprehensively address all possible issues that may arise. The contents are correct as at 1/7/2024 and are provided on an "as is" basis without warranties of any kind. IRAS shall not be liable for any damages, expenses, costs or loss of any kind however caused as a result of, or in connection with your use of this userguide.

While every effort has been made to ensure that the above information is consistent with existing policies and practice, should there be any changes, IRAS reserves the right to vary its position accordingly.

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