

# User Guide (Company)

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

# User Guide (Company): File Form C-S/ Form C-S (Lite)

A Singapore Government Agency Website

INLAND REVENUE AUTHORITY OF SINGAPORE

TEST\_CTD\_TEST NEW COMPANY27  
Tax Ref No. 202099027C

Email Us (myTax Mail) | Notices/Letters | Account | Logout

Overview | **Corporate Tax** | GST | Employers | More

Last login on Tuesday, [Date]

**Note:** The company/ business is not yet registered for Corporate Tax. Email notification: Corporate Tax e-notices

- Access Company Dashboard
- Apply for Certificate of Residence (COR)
- Apply for Waiver/ File last Form C-S/ C (Dormant/ Striking Off)
- File ECI
- File Form C-S/ C**

- Revise/ Object to Assessment
- Submit Document
- View Corporate Tax Filing Status
- View Donations
- View Late Filing Fee/ Summons

VIEW DETAILS

## Tax Filing Status

### Corporate Tax

1 - 4 of 4 Record(s)

Show more years

Form	Year of Assessment	Status	Date Due	Date Received	Actions
Form C	2024	Ready to File	30 Nov 2024		<a href="#">E-FILE</a>
Additional Information	2024	Ready to File	30 Nov 2024		
Financial Statements	2024	Ready to File	30 Nov 2024		
Tax Computation	2024	Ready to File	30 Nov 2024		

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

# User Guide (Company): File Form C-S/ Form C-S (Lite)

## File Form C-S/ C

### Filing Summary

Year of Assessment	Date Due	Status	Actions
20X3	30 Nov 20X3	NEW	<a href="#">E-FILE</a>

\*The Year of Assessment (YA) and financial period displayed in the screenshots are for illustration purpose only. Filer should ensure that the relevant YA is selected for filing.

Step	Action/ Note
	<b>Filing Summary</b>
1	Click on <b>E-File</b> to begin filing.
	<p>Legend for '<b>Status</b>':</p> <p><b>New:</b> Form C-S is not completed yet.</p> <p><b>Draft:</b> A draft copy of Form C-S/ Form C-S (Lite) is saved on the Portal.</p> <p><b>Pending Approval:</b> 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.</p> <p>Form C-S/ Form C-S (Lite) with <b>Draft</b> or <b>Pending Approval</b> status will be retained in the Portal for 21 days or until the filing due date of 30 Nov, whichever is later.</p>

# User Guide (Company): File Form C-S/ Form C-S (Lite)

## Verify Details

Please check that the company's contact details and functional currency information are correct before e-Filing the Income Tax Return.

OK



## Update Corporate Profile/ Contact Details

### Functional Currency

Financial Statements prepared in

SINGAPORE DOLLAR

### Contact Information

#### Note

Please read the [Terms and Conditions](#) on the use of mobile number and email address.

#### Contact Person

TOM TAN

#### Designation

DIRECTOR

#### Email Address

TOM\_TAN@GMAIL.COM

#### Mobile No.

+65 91234567

#### Office No.

+65 91234567

NO CHANGE

SAVE

Step	Action/ Note
	<b>Functional Currency &amp; Contact Information</b> (continue to next page)
1	Verify and update company's <b>Functional Currency</b> and <b>Contact Information</b> .
2	Click on <b>Save</b> . A pop-up message will prompt you to confirm the entry.
3	Click on <b>Yes</b> to save.
	<b>Notes:</b> 1. This page will only be displayed for 'Company Approver' login. 2. If the functional currency and contact details are correct and there is no update required, click on <b>No Change</b> .

Save

Confirm Save?

NO

YES

# User Guide (Company): File Form C-S/ Form C-S (Lite)

## Update Corporate Profile/ Contact Details

 SAVE AS PDF/ PRINT

### Acknowledgement

#### Successful Submission

Your request to change the company's corporate profile/ contact details has been submitted.

Name	TEST_CTD_TEST NEW COMPANY27	Tax Ref No.	202099028M
Acknowledgement No.	417484	Date/ Time	14 Mar 20X3 4:01 PM
Updated by	TESTER01 - COAP		

You requested to update the following details:

Financial Statements prepared in	SINGAPORE DOLLAR
Contact Person	TOM TAN
Designation	DIRECTOR
Email Address	TOM_TAN@GMAIL.COM
Mobile No.	+65 91234567
Office No.	+65 91234567

PROCEED TO E-FILE

Step	Action/ Note
	<b>Functional Currency &amp; Contact Information</b>
	An acknowledgement will be displayed upon successful submission.
1	Click on <b>SAVE AS PDF/ PRINT</b> to save a copy of the Acknowledgement Page.
2	Click on <b>Proceed to E-File</b> .

# User Guide (Company): File Form C-S/ Form C-S (Lite)

## File Form C-S/ C

### Form Type Selection

Year of Assessment **20X3**

Choose only one form type to begin filing.

Form Type	Description	
Form C-S	<p>Simplified Income Tax Return for Singapore-incorporated companies that meet all the following conditions:</p> <p><b>Note:</b> Please input the company's revenue below. If the company's revenue is S\$200,000 or below, you will be presented with the option to e-file Form C-S (Lite).</p> <p>1. Have revenue of S\$5 million or below;  <b>Revenue*</b> (as stated in the financial statements for period ending in 20X2)</p> <p>S\$ <input type="text"/></p> <p>2. Derive only income taxable at normal corporate tax rate; and                      3. Not making <b>certain claims/ allowances</b>.</p>	<b>E-FILE</b>
Form C	Income Tax Return for all other companies that are not eligible to file Form C-S.	<b>E-FILE</b>
Form for Dormant Company	<p>Income Tax Return for companies that:</p> <p>1. Did not carry out any business activities; and                      2. Had no income in the Year of Assessment.</p>	<b>E-FILE</b>

[BACK TO FILING SUMMARY](#)

Step	Action/ Note
	<b>Form Type Selection</b>
1	Enter the revenue for the period.
2	Click on <b>E-File</b> to complete <b>Form C-S/ Form C-S (Lite)</b> .
	<p><u>Note:</u></p> <ol style="list-style-type: none"> <li>It is compulsory to enter the company's revenue.</li> <li>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 7.</li> <li>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 9.</li> </ol>

# User Guide (Company): File Form C-S/ Form C-S (Lite)

File Form C-S/ C

Form Type Selection

Year of Assessment

Choose only one form to file

Form Type

Form C-S

Option to file Form C-S or Form C-S (Lite)

CLOSE X

The company has the option to file Form C-S (Lite) as its revenue is \$200,000 or below.

There are fewer fields to complete in Form C-S (Lite) compared to Form C-S.

Please choose a form to proceed with filing.

FORM C-S

FORM C-S (LITE)

1. Have revenue of S\$5 million or below;  
**Revenue\*** (as stated in the financial statements for period ending in 2021)

S\$ 111

2. Derive only income taxable at normal corporate tax rate; and

3. Not making **certain claims/ allowances**.

E-FILE

Step	Action/ Note
	<b>Form Type Selection (applicable only if the company's revenue is \$200,000 or below)</b>
1	Click ' <b>FORM C-S (LITE)</b> ' to proceed with the filing.  Refer to pages 25 to 40 on how to complete Form C-S (Lite).
2	Alternatively, click ' <b>FORM C-S</b> ' to proceed with the filing.  Refer to pages 8 to 24 on how to complete Form C-S.

# File Form C-S



# User Guide (Company): File Form C-S/ Form C-S (Lite)

File Form C-S/ C

## Form C-S

Year of Assessment 20X3

### Part A

#### Qualifying Conditions for filing Form C-S

1. Company's revenue for the financial period is S\$5 million or below; [i](#)
2. Company derives only income subject to tax at 17%; and [i](#)
3. Company is not claiming/ utilising any of the following items:
  - a. Carry-back of Current Year Capital Allowances/ Losses [i](#)
  - b. Group Relief [i](#)
  - c. Investment Allowance [i](#)
  - d. Foreign Tax Credit and Tax Deducted at Source [i](#)

The company has met all the qualifying conditions for filing Form C-S.

Yes  No

[Return to Form Type Selection to choose a different Form Type.](#)

CANCEL FILING

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

# User Guide (Company): File Form C-S/ Form C-S (Lite)

1. Part A   2. Part B   3. Part C   4. Confirmation   5. Acknowledgement

**Form C-S**

Year of Assessment   20X3

**Part A**

**Qualifying Conditions for filing Form C-S**

1. Company's revenue for the financial period is \$55 million or below; ⓘ

2. Company derives only income subject to tax at 17%; and ⓘ

3. Company is not claiming/ utilising any of the following items:

a. Carry-back of Current Year Capital Allowances/ Losses ⓘ

b. Group Relief ⓘ

c. Investment Allowance ⓘ

d. Foreign Tax Credit and Tax Deducted at Source ⓘ

The company has met all the qualifying conditions for filing Form C-S.    Yes    No

**Particulars of Person who Reviewed the Return**

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. \* ⓘ

Name of person

SCTP membership number

Yes    No

Step	Action/ Note
	<b>Part A [Form C-S]</b> (continue to next page)
1	<b>Particulars of Person who Reviewed the Return:</b> 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.
	<p><u>Notes:</u></p> <ol style="list-style-type: none"> <li>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.</li> <li>If the reviewer's name or SCTP membership number is not readily available, please leave it blank.</li> <li>Where there are multiple accredited reviewers, please provide the details (name and membership number) of any one reviewer.</li> </ol>

# User Guide (Company): File Form C-S/ Form C-S (Lite)

The Company declares the following:

The financial period for this return based on the company's financial statements is\* ⓘ

From  
01/01/20X1

To  
31/12/20X2

**Next Step**

Return to Form Type Selection to choose a different Form Type. Save and proceed to Part B.

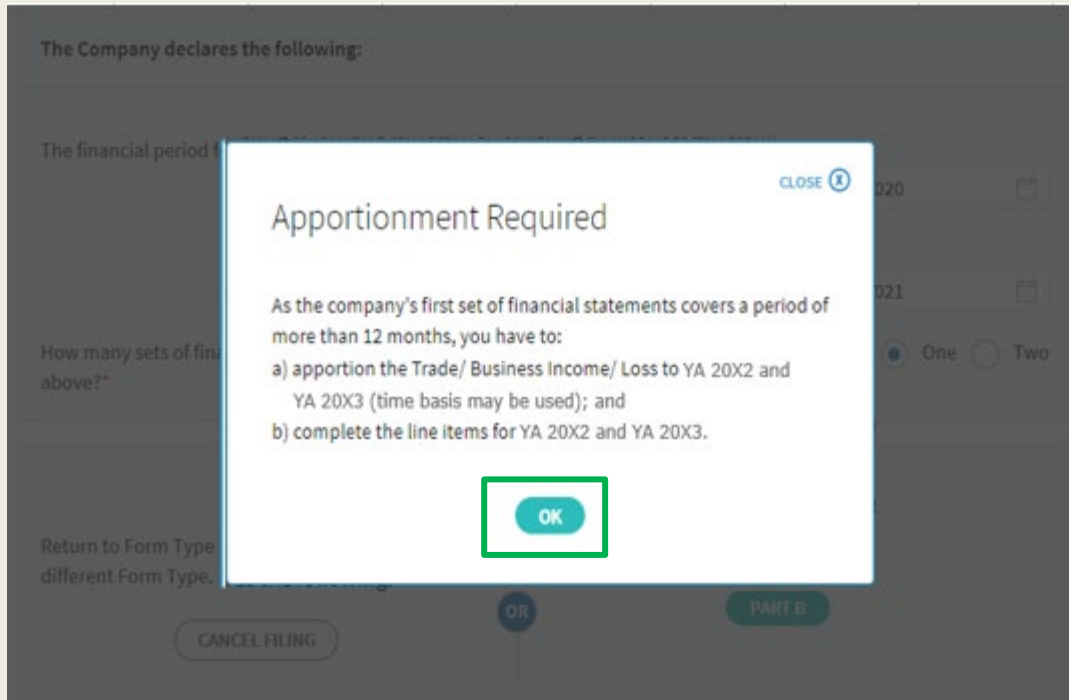
OR

PART B

CANCEL FILING
SAVE DRAFT

Step	Action/ Note
<b>Part A [Form C-S]</b>	
1	<b>The company declares the following:</b> 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 <b>Part B</b> .
<p><u>Notes:</u></p> <ol style="list-style-type: none"> <li>You can click on <b>Save Draft</b> to save a copy of the Form C-S on the Portal and continue e-Filing anytime before the filing due date.</li> <li>You can click on the ' ⓘ ' icon to read the explanatory notes.</li> <li>Please file Form C, if the company does not satisfy the conditions to file Form C-S.</li> <li>An auto-save feature will save the filing information as Draft when you move to next page.</li> <li>You can click on <b>Cancel Filing</b> to return to <b>Form Type Selection</b>.</li> </ol>	

# User Guide (Company): File Form C-S/ Form C-S (Lite)



Step	Action/ Note
	<b>Part B [Form C-S] – Tax Adjustments</b> (continue to next page)
1	A message box will be displayed if: <ol style="list-style-type: none"> <li>1. The company’s first set of financial statements covers a period of more than 12 months; or</li> <li>2. There is a change in the company’s financial year end.</li> </ol> <p>Please take note of the message.</p>
2	Click on <b>OK</b> to continue.
	<u>Note:</u> 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.

# User Guide (Company): File Form C-S/ Form C-S (Lite)

1. Part A    **2. Part B**    3. Part C    4. Confirmation    5. Acknowledgement

**Form C-S**

Year of Assessment    20X3

**Notes**

1. For investment holding company or company that derives only rental and/or interest income, declare the investment income by completing Items 13a to 15.

2. For service company taxable on a cost plus mark-up basis, declare your trade income by completing Item 1 with the deemed mark-up or mark-up amount.

**Part B** S\$

**Tax Adjustments**

1.	Net Profit/ Loss before Tax as per Financial Statements ⓘ (Enter negative sign for Net Loss, e.g. '-12345')	<input type="text" value="0"/>
2.	Less: Separate Source Income ⓘ	<input type="text" value="0"/>
3.	Non-Taxable Income ⓘ	<input type="text" value="0"/>
4.	Add: Non-Tax Deductible Expenses ⓘ	<input type="text" value="0"/>
5a.	Adjusted Profit/ Loss before Other Deductions (for a period of more than 12 months) ⓘ	<input type="text" value="0"/>

<b>YA 20X2</b> 01 Jan 20X1 to 31 Dec 20X1 S\$	<b>YA 20X3</b> 01 Jan 20X2 to 31 Dec 20X2 S\$
--------------------------------------------------------	--------------------------------------------------------

5b.	Adjusted Profit/ Loss before Other Deductions	<input type="text" value="0"/>	<input type="text" value="0"/>
-----	-----------------------------------------------	--------------------------------	--------------------------------

Step	Action/ Note
	<b>Part B [Form C-S] – Tax Adjustments</b> (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'.
	<p><u>Note:</u> The following line items will be computed automatically:</p> <ul style="list-style-type: none"> <li>Adjusted Profit/ Loss before Other Deductions (for a period of more than 12 months)</li> <li>Adjusted Profit/ Loss before Capital Allowances</li> <li>Net Rental Income</li> <li>Total Income/ Losses (before Donations)</li> <li>Total Income/ Losses (after Donations)</li> <li>Unutilised Capital Allowances carried forward</li> <li>Unutilised Losses carried forward</li> <li>Unutilised Donations carried forward</li> </ul>

# User Guide (Company): File Form C-S/ Form C-S (Lite)

6.	Less: Deduction for Renovation or Refurbishment Works under Section 14N ⓘ	<input type="text" value="0"/>	<input type="text" value="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 ⓘ	<input type="text" value="0"/>	<input type="text" value="0"/>
8.	Further Deductions/ Other Deductions including revenue expenses capitalised or expenses incurred under Section 14R ⓘ	<input type="text" value="0"/>	<input type="text" value="0"/>
9.	<b>Adjusted Profit/ Loss before Capital Allowances ⓘ</b>	<b>0</b>	<b>0</b>
10.	Add: Balancing Charge ⓘ	<input type="text" value="0"/>	<input type="text" value="0"/>
11.	Less: Unutilised Capital Allowances brought forward (IRAS' record) ⓘ	0	0
	Company's Declaration	<input type="text" value="0"/>	<input type="text" value="0"/>
12.	Current Year Capital Allowances ⓘ	<input type="text" value="0"/>	<input type="text" value="0"/>
13.	Unutilised Losses brought forward (IRAS' record) ⓘ	0	0
	Company's Declaration	<input type="text" value="0"/>	<input type="text" value="0"/>
<b>Add: Separate Source Income</b>			
14a.	Gross Rental Income ⓘ	<input type="text" value="0"/>	<input type="text" value="0"/>
14b.	Less: Deductible Expenses ⓘ	<input type="text" value="0"/>	<input type="text" value="0"/>
14c.	Net Rental Income ⓘ	0	0
15.	Interest Income ⓘ	<input type="text" value="0"/>	<input type="text" value="0"/>
16.	Other Taxable Income ⓘ	<input type="text" value="0"/>	<input type="text" value="0"/>
17.	<b>Total Income/ Losses (before Donations) ⓘ</b>	<b>0</b>	<b>0</b>

Step	Action/ Note
	<b>Part B [Form C-S]</b> <b>– Tax Adjustments</b> (continue to next page)
1	<b>Enterprise Innovation Scheme</b> 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: <ul style="list-style-type: none"> <li>• Unutilised Capital Allowances b/f</li> <li>• Unutilised Losses b/f</li> </ul>
	If any of the pre-filled amounts differs from the company's record, you can revise the amount in the corresponding <b>Company's Declaration</b> box.
	<u>Note:</u> You can click on the ' ⓘ ' icon to read the explanatory notes.

# User Guide (Company): File Form C-S/ Form C-S (Lite)

18. Less: Unutilised Donations brought forward (IRAS' record) ⓘ	0	0
Company's Declaration	<input type="text" value="0"/>	<input type="text" value="0"/>
19. Less: Current Year Donations (IRAS' record) ⓘ	0	0
Company's Declaration	<input type="text" value="0"/>	<input type="text" value="0"/>
20. <b>Total Income/ Losses (after Donations)</b> ⓘ	0	0

Current Year Donation

Only donations that are auto-included from the Institutions of a Public Character (IPCs) can be deducted. Please access [View Donations](#) e-Service to view the list of deductible donations.

If there are donations not in the list, it may be due to:

- Differences in receipting date  
The IPC may have recorded the company's donation in a later financial period and a deduction would be accorded in the corresponding Year of Assessment (YA).
- The company did not provide its Unique Entity Number (UEN) to the IPC  
Please update the company's donation record with the IPC. IRAS will amend the company's assessment when we receive the updated record.

[CLOSE](#) ⓘ

Form C-S View Donations ⓘ

Singapore Government Agency Website [How to Identify](#) ⓘ

IRAS  
INLAND REVENUE AUTHORITY OF SINGAPORE

View Donations [SAVE AS PDF/ PRINT](#)

Calendar Year **20X2** 20X1 20X0

1 - 1 of 1 Record(s)

Date of Donation	Approved Donations (S\$)	Amount of Deduction (S\$)	Name of IPC ⓘ
30 Jun 20X2	150.00	375.00	TEST_COMPANY1

**Total amount of deduction for calendar year 20X2 is S\$375.00**

The donations are allowable on a financial year basis.  
[Learn more about donations and their deductibility.](#) ⓘ

Step	Action/ Note
	<b>Part B [Form C-S] – Tax Adjustments</b> (continue to next page)
1	The following fields will be pre-filled based on information available with IRAS: <ul style="list-style-type: none"> <li>Unutilised Donations b/f</li> <li>Current Year Donations</li> </ul>
	If any of the pre-filled amounts differs from the company's record, you can revise the amount in the corresponding <b>Company's Declaration</b> 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.

# User Guide (Company): File Form C-S/ Form C-S (Lite)

21.	Unutilised Capital Allowances carried forward	0	0
22.	Unutilised Losses carried forward	0	0
23.	Unutilised Donations carried forward	0	0

**Next Step**

Save and return to Part A. Save and proceed to Part C.

OR

Step	Action/ Note
	<b>Part B [Form C-S] – Tax Adjustments</b>
1	At the bottom of Part B, click on <b>Part C</b> .
	<u>Notes:</u> <ol style="list-style-type: none"><li>1. An auto-save feature will save the filing information as Draft when you move to next page.</li><li>2. You can click on <b>Part A</b> to return to previous page.</li></ol>



# User Guide (Company): File Form C-S/ Form C-S (Lite)

1. Part A | 2. Part B | **3. Part C** | 4. Confirmation | 5. Acknowledgement

**Form C-S**

Year of Assessment 20X3

**Part C - Information from Financial Statements** S\$

**Information from Financial Statements**

24. Revenue ⓘ (Enter the revenue as per the financial statements for period ending in 2023)	111
25. Gross Profit/ Loss ⓘ (Enter negative sign for Gross Loss, e.g. '-123456')	0
26. Directors' Fees and Remuneration ⓘ	0
27. Total Remuneration excluding Directors' Fees ⓘ	0
28. Medical Expenses ⓘ (Enter the deductible amount)	0
29. Transport/ Travelling Expenses ⓘ	0
30. Entertainment Expenses ⓘ	0
31. Inventories ⓘ	0
32. Trade Receivables ⓘ	0

Step	Action/ Note
	<p><b>Part C [Form C-S]</b>  <b>– Information from Financial Statements</b>            (continue to next page)</p>
1	<p>With effect from YA 2021, the 'Revenue' field will be pre-filled based on amount entered at the 'Form Type Selection' page.</p> <p>You can revise the amount in this box.</p>
	<p><u>Note:</u>            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'.</p>

# User Guide (Company): File Form C-S/ Form C-S (Lite)

	YA 20X2 01 Jan 20X1 to 31 Dec 20X1	YA 20X3 01 Jan 20X2 to 31 Dec 20X2
<b>Deduction of Unutilised Capital Allowances/ Losses/ Donations Brought Forward</b>		
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? <sup>(i)</sup>	---- Select ---- ▾	---- Select ---- ▾
34. Is there a substantial change in the company's ultimate shareholders and their shareholdings as at the relevant dates? <sup>(i)</sup>	---- Select ---- ▾	---- Select ---- ▾
35. Unutilised Capital Allowances/ Losses/ Donations claimed where waiver of the shareholding test has been/ will be granted by IRAS <sup>(i)</sup> (To complete only if answer in Box 34 is "Yes")	<input type="text" value="0"/>	<input type="text" value="0"/>
<b>Tax Exemption Scheme for New Start-up Companies <sup>(i)</sup></b>		
36. Has the company satisfied all conditions to qualify for the tax exemption scheme for new start-up companies? <sup>(i)</sup>	<input type="text" value=""/>	<input type="text" value=""/>
<b>Deduction for Expenditure on Research and Development (R&amp;D)</b>		
37. Deduction for expenditure incurred on R&D (undertaken in Singapore and Overseas) - Total deduction under Section 14C <sup>(i)</sup>	<input type="text" value="0"/>	<input type="text" value="0"/>
38. Section 14C deduction for expenditure incurred on R&D activities undertaken in Singapore <sup>(i)</sup>	<input type="text" value="0"/>	<input type="text" value="0"/>
39. Staff costs and consumables for R&D activities undertaken in Singapore qualifying for the additional 150% tax deduction under Section 14D(1) in excess of the \$400,000 cap under the Enterprise Innovation Scheme <sup>(i)</sup>	<input type="text" value="0"/>	<input type="text" value="0"/>
<b>Appropriation of Trading Stock or Conversion of Non-Trade/ Capital Asset</b>		
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? <sup>(i)</sup> (If yes, submit the AC Reporting Form via the 'Submit Document' digital service)	<input type="text" value=""/>	<input type="text" value=""/>

Step	Action/ Note
	<b>Part C [Form C-S] – Information from Financial Statements</b>
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.

# User Guide (Company): File Form C-S/ Form C-S (Lite)

**Enterprise Innovation Scheme (EIS)**

41. Is the company claiming cash payout under the EIS in this current YA?\*

42. Is the company claiming enhanced deductions/ allowances under the EIS in this current YA? (If yes, complete Boxes 43 to 47, whichever is applicable)

43. Training

Total Qualifying Cost Incurred

Enhanced Deductions/ Allowances Claimed/ To Be Claimed

44. Innovation Projects Carried Out with Partner Institutions

Total Qualifying Cost Incurred (Capped at \$50,000)

Enhanced Deductions/ Allowances Claimed/ To Be Claimed

45a. Acquisition of Intellectual Property Rights (IPRs)

Total Qualifying Cost Incurred

Enhanced Deductions/ Allowances Claimed/ To Be Claimed

45b. Licensing of Intellectual Property Rights (IPRs)

Total Qualifying Cost Incurred

Enhanced Deductions/ Allowances Claimed/ To Be Claimed

46. Registration of Intellectual Property (IPs)

Total Qualifying Cost Incurred

Enhanced Deductions/ Allowances Claimed/ To Be Claimed

47. Qualifying Research and Development (R&D) undertaken in Singapore

Total Qualifying Cost Incurred

Enhanced Deductions/ Allowances Claimed/ To Be Claimed

**Next Step**

Save and return to Part B. **PART B**

OR

Save and proceed to Confirmation Page to verify filing details. **CONFIRMATION PAGE**

**SAVE DRAFT**

Step	Action/ Note
	<b>Part C [Form C-S]</b> <b>– Information from Financial Statements</b>
1	<b>Enterprise Innovation Scheme</b> 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 <b>Confirmation Page</b> .
	<u>Notes:</u> 1. An auto-save feature will save the filing information as Draft when you move to next page. 2. You can click on <b>Part B</b> to return to previous page.

# User Guide (Company): File Form C-S/ Form C-S (Lite)

File Form C-S/ C SAVE AS PDF/ PRINT

1. Part A   2. Part B   3. Part C   **4. Confirmation**   5. Acknowledgement

**Confirmation for Form C-S**

Year of Assessment   20X2 20X3

Name   TEST\_CTD\_TEST NEW COMPANY27

Tax Ref No.   202099027C

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**Part A**

**Qualifying Conditions for filing Form C-S**

- Company's revenue for the financial period is \$55 million or below;
- Company derives only income subject to tax at 17%; and
- Company is not claiming/ utilising any of the following items:
  - Carry-back of Current Year Capital Allowances/ Losses
  - Group Relief
  - Investment Allowance
  - Foreign Tax Credit and Tax Deducted at Source

The company has met all the qualifying conditions for filing Form C-S. Yes

**Particulars of Person who Reviewed the Return**

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. Yes

Name of person   MR TOM TAN

SCTP membership number   .....

**The Company declares the following:**

The financial period for this return based on the company's financial statements is   01 Jan 20X1 to 31 Dec 20X2

---

**Part B** S\$

**Tax Adjustments**

1. Net Profit/ Loss before Tax as per Financial Statements	0
2. Less: Separate Source Income	0
3. Non-Taxable Income	0
4. Add: Non-Tax Deductible Expenses	0
5a. Adjusted Profit/ Loss before Other Deductions (for a period of more than 12 months)	0

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

# User Guide (Company): File Form C-S/ Form C-S (Lite)

	YA 20X2 01 Jan 20X1 to 31 Dec 20X1 S\$	YA 20X3 01 Jan 20X2 to 31 Dec 20X2 S\$
<b>Deduction of Unutilised Capital Allowances/ Losses/ Donations Brought Forward</b>		
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.
35. 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")	0	0
<b>Tax Exemption Scheme for New Start-up Companies</b>		
36. Has the company satisfied all conditions to qualify for the tax exemption scheme for new start-up companies?	N.A.	N.A.
<b>Deduction for Expenditure on Research and Development (R&amp;D)</b>		
37. 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 undertaken in Singapore	0	0
39. Staff costs and consumables for R&D activities undertaken in Singapore qualifying for the additional 150% tax deduction under Section 14D(1) in excess of the \$400,000 cap under the Enterprise Innovation Scheme	0	0
<b>Appropriation of Trading Stock or Conversion of Non-Trade/ Capital Asset</b>		
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
<b>Enterprise Innovation Scheme (EIS)</b>		
41. Is the company claiming cash payout under the EIS in this current YA?	N.A.	No
42. Is the company claiming enhanced deductions/ allowances under the EIS in this current YA? (If yes, complete Boxes 43 to 47, whichever is applicable)	N.A.	Yes
43. Training		
Total Qualifying Cost Incurred	0	100
Enhanced Deductions/ Allowances Claimed/ To Be Claimed	0	300
<b>Total Income/ Loss (before Donations)</b>	<b>S\$0</b>	<b>S\$0</b>
<b>Total Income/ Loss (after Donations)</b>	<b>S\$0</b>	<b>S\$0</b>

**Estimated Tax Payable** **S\$0.00** **S\$0.00**

The estimated tax payable is computed based on the declaration in this return. This amount takes into account the Exempt Amount and Corporate Income Tax (CIT) Rebate<sup>1</sup>, where applicable.

<sup>1</sup> Amount of CIT Rebate is before netting off the amount of CIT Rebate Cash Grant, if applicable.

Step	Action/ Note
	<b>Confirmation Page [Form C-S]</b> (continue to next page)
1	Verify that the information you have entered is correct.
	<u>Note:</u> The amount of <b>Estimated Tax Payable</b> 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.

# User Guide (Company): File Form C-S/ Form C-S (Lite)

**Declaration**

The company declares that this return gives a full and true account of the whole of the company's income for the financial period ending in the preceding year.\*

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**Details of Filer & Contact Person**

Name of Filer: TESTER01 - TAAP      Designation\*

Tax Agent Firm: TEST AGENT FIRM PTE LTD

Name of Contact Person\*: TESTER01 - TAAP      Designation\*

Contact No.\*: +65

**Next Step**

Return to Part A to make changes.      Submit Form C-S to IRAS.

AMEND      OR      SUBMIT

CANCEL FILING

**Confirm Submission**

Submit to IRAS?

NO      YES

**Next Step**

Return to Part A to make changes.      Submit Form C-S to Approver for review.

AMEND      OR      SUBMIT TO APPROVER

CANCEL FILING

**Confirm Submission**

Submit to Approver?

NO      YES

Step	Action/ Note
	<b>Confirmation Page [Form C-S]</b>
1	At the bottom of Confirmation Page, complete the <b>Declaration</b> checkbox.
2	Complete the <b>Details of Filer &amp; Contact Person</b> .
3	Click on <b>Submit</b> if you are authorised as Approver. Or Click on <b>Submit to Approver</b> if you are authorised as Preparer.
4	Click on <b>Yes</b> in the pop-up message box to confirm your submission to IRAS or Approver.
	<p><u>Notes:</u></p> <ol style="list-style-type: none"> <li>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.</li> <li>You can click on <b>Amend</b> to edit any line items entered.</li> </ol>

# User Guide (Company): File Form C-S/ Form C-S (Lite)

File Form C-S/ C SAVE AS PDF/ PRINT

1. Part A → 2. Part B → 3. Part C → 4. Confirmation → **5. Acknowledgement**

### Acknowledgement for Form C-S

**Successful Submission**

We have received your filing.

<b>Name</b>	TEST_CTD_TEST NEW COMPANY28	<b>Tax Ref No.</b>	202099028M
<b>Acknowledgement No.</b>	421783	<b>Date/ Time</b>	14 Mar 20X3 4:01 PM
<b>Year of Assessment</b>	20X2 and 20X3		

**Documents to be Submitted to IRAS via the 'Submit Document' digital service**

- Declaration Form for S19B Allowances on IPR if this is the first YA of the writing-down allowances claim.
- AC Reporting Form if the company had appropriated trading stock for non-trade or capital purposes under Section 10J and/ or converted non-trade or capital asset to trading stock under Section 32A of the Income Tax Act 1947.

The relevant Form for completion is available on IRAS' website.

**Document Retention**  
The company does not need to submit its financial statements, tax computation and supporting schedules with the Form C-S. Please retain the documents and submit them to IRAS only upon request.

**Late Filing**  
Penalties may be imposed if this return is filed late.

**GST Registration**  
Companies with revenue of more than \$51 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**

<b>Name of Filer</b>	TESTER01 - COAP	<b>Designation</b>	FILER
<b>Name of Contact Person</b>	TESTER01 - COAP	<b>Designation</b>	DIRECTOR
<b>Contact No.</b>	+65 91234567		

Step	Action/ Note
	<b>Acknowledgement Page [Form C-S]</b> (continue to next page)
1	You will receive an acknowledgement upon successful submission.
	<p><u>Notes:</u></p> <ol style="list-style-type: none"> <li>Acknowledgement number will only be provided for successful submission to IRAS. No Acknowledgement number will be provided for submission pending Approver's action.</li> <li>You can click on <b>SAVE AS PDF/ PRINT</b> to save a copy of the Acknowledgement Page.</li> <li>Please do not submit the Acknowledgement Page to IRAS.</li> </ol>



# User Guide (Company): File Form C-S/ Form C-S (Lite)

Revenue		111
Gross Profit/ Loss		222
	<b>YA 20X2</b> 01 Jan 20X1 to 31 Dec 20X1 S\$	<b>YA 20X3</b> 01 Jan 20X2 to 31 Dec 20X2 S\$
<b>Deduction of Unutilised Capital Allowances/ Losses/ Donations Brought Forward</b>		
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	0	0
<b>Tax Exemption Scheme for New Start-up Companies</b>		
Has the company satisfied all conditions to qualify for the tax exemption scheme for new start-up companies?	N.A.	N.A.
<b>Deduction for Expenditure on Research and Development (R&amp;D)</b>		
Deduction for expenditure incurred on R&D (undertaken in Singapore and Overseas) - Total deduction under Section 14C	333	444
Staff costs and consumables for R&D activities undertaken in Singapore qualifying for the additional 150% tax deduction under Section 14D(1) in excess of the \$400,000 cap under the Enterprise Innovation Scheme	0	444
<b>Appropriation of Trading Stock or Conversion of Non-Trade/ Capital Asset</b>		
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
<b>Enterprise Innovation Scheme (EIS)</b>		
Is the company claiming cash payout under the EIS in this current YA?	N.A.	No
Is the company claiming enhanced deductions/ allowances under the EIS in this current YA?	N.A.	Yes
<b>Training</b>		
Total Qualifying Cost Incurred	0	100
Enhanced Deductions/ Allowances Claimed/ To Be Claimed	0	300
<b>Estimated Tax Payable</b>	<b>S\$0.00</b>	<b>S\$0.00</b>
The estimated tax payable is computed based on the declaration in this return. This amount takes into account the Exempt Amount and Corporate Income Tax (CIT) Rebate <sup>1</sup> , where applicable.		
<sup>1</sup> Amount of CIT Rebate is before netting off the amount of CIT Rebate Cash Grant, if applicable.		

Step	Action/ Note
	<b>Acknowledgement Page [Form C-S]</b>
	<b>Note:</b> The Acknowledgement Page can also be retrieved from myTax Portal via <b>View Notices/ Letters - Corporate Tax</b> .

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.



# File Form C-S (Lite)

# User Guide (Company): File Form C-S/ Form C-S (Lite)

File Form C-S/ C

Form C-S (Lite)

Year of Assessment 20x3

**Part A**

**Qualifying Conditions for filing Form C-S (Lite)**

1. Company's revenue for the financial period is \$5200,000 or below; ⓘ
2. Company derives only income subject to tax at 17%; and ⓘ
3. Company is not claiming/ utilising any of the following items:
  - a. Carry-back of Current Year Capital Allowances/ Losses ⓘ
  - b. Group Relief ⓘ
  - c. Investment Allowance ⓘ
  - d. Foreign Tax Credit and Tax Deducted at Source ⓘ

The company has met all the qualifying conditions for filing Form C-S (Lite).

Yes  No

Return to Form Type Selection to choose a different Form Type.

CANCEL FILING

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

# User Guide (Company): File Form C-S/ Form C-S (Lite)

1. Part A    2. Part B    3. Part C    4. Confirmation    5. Acknowledgement

**Form C-S (Lite)**

Year of Assessment    20X3

**Part A**

**Qualifying Conditions for filing Form C-S (Lite)**

1. Company's revenue for the financial period is S\$200,000 or below; ⓘ
2. Company derives only income subject to tax at 17%; and ⓘ
3. Company is not claiming/ utilising any of the following items:
  - a. Carry-back of Current Year Capital Allowances/ Losses ⓘ
  - b. Group Relief ⓘ
  - c. Investment Allowance ⓘ
  - d. Foreign Tax Credit and Tax Deducted at Source ⓘ

The company has met all the qualifying conditions for filing Form C-S (Lite).     Yes     No

**Particulars of Person who Reviewed the Return**

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. \* ⓘ

Name of person

SCTP membership number

Yes     No

Step	Action/ Note
	<b>Part A [Form C-S (Lite)]</b> (continue to next page)
1	<b>Particulars of Person who Reviewed the Return:</b> 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.
	<b>Notes:</b> <ol style="list-style-type: none"> <li>1. 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.</li> <li>2. If the reviewer's name or SCTP membership number is not readily available, please leave it blank.</li> <li>3. Where there are multiple accredited reviewers, please provide the details (name and membership number) of any one reviewer.</li> </ol>

# User Guide (Company): File Form C-S/ Form C-S (Lite)

The Company declares the following:

The financial period for this return based on the company's financial statements is\* ⓘ

From  
01/01/20X1

To  
31/12/20X2

**Next Step**

Return to Form Type Selection to choose a different Form Type.

CANCEL FILING

OR

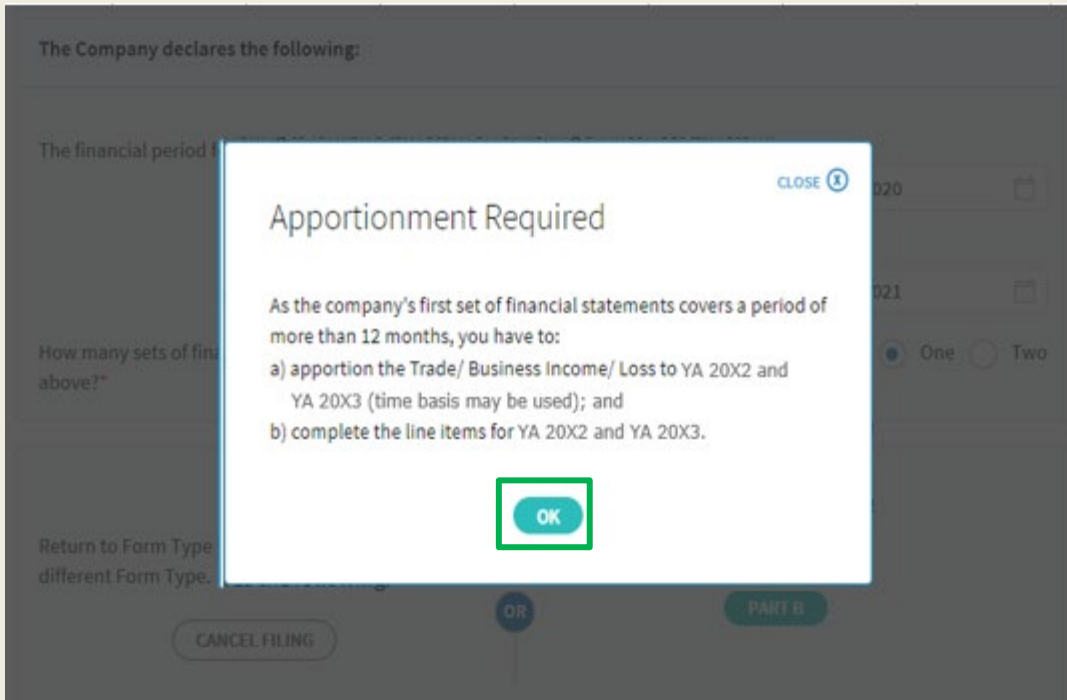
Save and proceed to Part B.

PART B

SAVE DRAFT

Step	Action/ Note
	<b>Part A [Form C-S (Lite)]</b>
1	<b>The company declares the following:</b> 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 <b>Part B</b> .
	<p><u>Notes:</u></p> <ol style="list-style-type: none"> <li>1. You can click on <b>Save Draft</b> to save a copy of the Form C-S (Lite) on the Portal and continue e-Filing anytime before the filing due date.</li> <li>2. You can click on the ' ⓘ ' icon to read the explanatory notes.</li> <li>3. Please file Form C, if the company does not satisfy the conditions to file Form C-S/ Form C-S (Lite).</li> <li>4. An auto-save feature will save the filing information as Draft when you move to next page.</li> <li>5. You can click on <b>Cancel Filing</b> to return to <b>Form Type Selection</b>.</li> </ol>

# User Guide (Company): File Form C-S/ Form C-S (Lite)



Step	Action/ Note
	<b>Part B [Form C-S (Lite)] – Tax Adjustments</b> (continue to next page)
1	A message box will be displayed if: <ol style="list-style-type: none"> <li>1. The company’s first set of financial statements covers a period of more than 12 months; or</li> <li>2. There is a change in the company’s financial year end.</li> </ol> <p>Please take note of the message.</p>
2	Click on <b>OK</b> to continue.
	<u>Note:</u> 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.

# User Guide (Company): File Form C-S/ Form C-S (Lite)

1. Part A    **2. Part B**    3. Part C    4. Confirmation    5. Acknowledgement

**Form C-S (Lite)**

Year of Assessment    20X3

**Notes**

- For investment holding company or company that derives only rental and/or interest income, declare the investment income by completing Items 7 to 9.
- For service company taxable on a cost plus mark-up basis, declare your trade income by completing Item 1 with the deemed mark-up or mark-up amount.

**Part B** S\$

**Tax Adjustments**

1. **Net Profit/ Loss before Tax as per Financial Statements** ⓘ  
 (Enter negative sign for Net Loss, e.g. '-12345')










YA 20X2	YA 20X3
01 Jan 20X1 to 31 Dec 20X1	01 Jan 20X2 to 31 Dec 20X2
S\$	S\$


2. **Adjusted Profit/ Loss before Capital Allowances** ⓘ  
 (Enter amount if Adjusted Profit/ Loss before Capital Allowances is not \$0 and enter negative sign for Adjusted Loss, e.g. '-12345')

Step	Action/ Note
	<b>Part B [Form C-S (Lite)] – Tax Adjustments</b> (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'.
	<p><u>Note:</u> The following line items will be computed automatically:</p> <ul style="list-style-type: none"> <li>• Total Income/ Losses (before Donations)</li> <li>• Total Income/ Losses (after Donations)</li> <li>• Unutilised Capital Allowances carried forward</li> <li>• Unutilised Losses carried forward</li> <li>• Unutilised Donations carried forward</li> </ul>

# User Guide (Company): File Form C-S/ Form C-S (Lite)

3.	Add: Balancing Charge 	<input type="text" value="0"/>	<input type="text" value="0"/>
4.	Less: Unutilised Capital Allowances brought forward (IRAS' record) 	<input type="text" value="0"/>	<input type="text" value="0"/>
	Company's Declaration	<input type="text" value="0"/>	<input type="text" value="0"/>
5.	Current Year Capital Allowances 	<input type="text" value="0"/>	<input type="text" value="0"/>
6.	Unutilised Losses brought forward (IRAS' record) 	<input type="text" value="0"/>	<input type="text" value="0"/>
	Company's Declaration	<input type="text" value="0"/>	<input type="text" value="0"/>
Add: <b>Separate Source Income</b> 			
7.	Net Rental Income 	<input type="text" value="0"/>	<input type="text" value="0"/>
8.	Interest Income 	<input type="text" value="0"/>	<input type="text" value="0"/>
9.	Other Taxable Income 	<input type="text" value="0"/>	<input type="text" value="0"/>
10.	<b>Total Income/ Losses (before Donations)</b> 	<input type="text" value="0"/>	<input type="text" value="0"/>

Step	Action/ Note
	<b>Part B [Form C-S (Lite)] – Tax Adjustments</b> (continue to next page)
1	The following fields will be pre-filled based on information available with IRAS: <ul style="list-style-type: none"> <li>• Unutilised Capital Allowances b/f</li> <li>• Unutilised Losses b/f</li> </ul>
	If any of the pre-filled amounts differs from the company's record, you can revise the amount in the corresponding <b>Company's Declaration</b> box.
	<u>Note:</u> You can click on the '  ' icon to read the explanatory notes.

# User Guide (Company): File Form C-S/ Form C-S (Lite)

11. Less: Unutilised Donations brought forward (IRAS' record) ⓘ	0	0
Company's Declaration	<input type="text" value="0"/>	<input type="text" value="0"/>
12. Less: Current Year Donations (IRAS' record) ⓘ	250	250
Company's Declaration	<input type="text" value="0"/>	<input type="text" value="0"/>
13. Total Income/ Losses (after Donations) ⓘ	0	0

Current Year Donation

Only donations that are auto-included from the Institutions of a Public Character (IPCs) can be deducted. Please access [View Donations](#) e-Service to view the list of deductible donation.

If there are donations not in the list, it may be due to:

- Differences in receipting date  
The IPC may have recorded the company's donation in a later financial period and a deduction would be accorded in the corresponding Year of Assessment (YA).
- The company did not provide its Unique Entity Number (UEN) to the IPC  
Please update the company's donation record with the IPC. IRAS will amend the company's assessment when we receive the updated record.

[CLOSE](#) ⓘ

Form C-S (Lite) | View Donations ⓘ

A Singapore Government Agency Website [How to Identify](#)

**View Donations** [SAVE AS PDF/PRINT](#)

Calendar Year: **20X2** | 20X1 | 20X0

1 - 1 of 1 Record(s)

Date of Donation	Approved Donations (S\$)	Amount of Deduction (S\$)	Name of IPC ⓘ
30 Jun 20X2	100.00	250.00	TEST_COMPANY1

**Total amount of deduction for calendar year 20X2 is S\$250.00**

The donations are allowable on a financial year basis.  
Learn more about donations and their deductibility. ⓘ

Step	Action/ Note
	<b>Part B [Form C-S (Lite)] – Tax Adjustments</b> (continue to next page)
1	The following fields will be pre-filled based on information available with IRAS: <ul style="list-style-type: none"> <li>Unutilised Donations b/f</li> <li>Current Year Donations</li> </ul>
	If any of the pre-filled amounts differs from the company's record, you can revise the amount in the corresponding <b>Company's Declaration</b> 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.



# User Guide (Company): File Form C-S/ Form C-S (Lite)

14.	Unutilised Capital Allowances carried forward	0	0
15.	Unutilised Losses carried forward	0	0
16.	Unutilised Donations carried forward	0	0

**Next Step**

Save and return to Part A.

**PART A**

OR

Save and proceed to Part C.

**PART C**

**SAVE DRAFT**

Step	Action/ Note
	<b>Part B [Form C-S (Lite)] – Tax Adjustments</b>
1	At the bottom of Part B, click on <b>Part C</b> .
	<p><u>Notes:</u></p> <ol style="list-style-type: none"> <li>1. An auto-save feature will save the filing information as Draft when you move to next page.</li> <li>2. You can click on <b>Part A</b> to return to previous page.</li> </ol>

# User Guide (Company): File Form C-S/ Form C-S (Lite)

1. Part A → 2. Part B → **3. Part C** → 4. Confirmation → 5. Acknowledgement

**Form C-S (Lite)**

Year of Assessment: 2024

**Part C - Information from Financial Statements** S\$

Information from Financial Statements

17. Revenue ⓘ  
(Enter the revenue as per the financial statements for period ending in 2023)

18. Non-Taxable Income ⓘ

YA 20X2  
01 Jan 20X1  
to 31 Dec 20X1  
S\$

YA 20X3  
01 Jan 20X2  
to 31 Dec 20X2  
S\$

**Other information**

To be completed if the company is claiming Deductions for Renovation or Refurbishment Works or Research and Development Expenditure.

19. Deduction for Renovation or Refurbishment Works under Section 14N ⓘ

20. Deduction for expenditure incurred on R&D (undertaken in Singapore and Overseas) - Total deduction under Section 14C ⓘ

21. Section 14C deduction for expenditure incurred on R&D activities undertaken in Singapore ⓘ

22. Staff costs and consumables for R&D activities undertaken in Singapore qualifying for the additional 150% tax deduction under Section 14D(1) in excess of the \$400,000 cap under the Enterprise Innovation Scheme ⓘ

**Deduction of Unutilised Capital Allowances/ Losses/ Donations Brought Forward**

Select "N.A." if unutilised amounts are not claimed against the income of the current Year of Assessment.

23. Is there a change in the principal activities of the company during the basis period? ⓘ

24. Is there a substantial change in the company's ultimate shareholders and their shareholdings as at the relevant dates? ⓘ

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")

Step	Action/ Note
	<b>Part C [Form C-S (Lite)] – Information from Financial Statements</b> (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'.
	<u>Note:</u> Other amount fields are pre-filled with '0'. Please enter the correct amount if it is not '0'.

# User Guide (Company): File Form C-S/ Form C-S (Lite)

**Tax 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?

**Appropriation 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)

**Enterprise Innovation Scheme (EIS)**

28. Is the company claiming cash payout under the EIS in this current YA?\*

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)

30. Training

Total Qualifying Cost Incurred

Enhanced Deductions/ Allowances Claimed/ To Be Claimed

31. Innovation Projects Carried Out with Partner Institutions

Total Qualifying Cost Incurred (Capped at \$50,000)

Enhanced Deductions/ Allowances Claimed/ To Be Claimed

32a. Acquisition of Intellectual Property Rights (IPRs)

Total Qualifying Cost Incurred

Enhanced Deductions/ Allowances Claimed/ To Be Claimed

32b. Licensing of Intellectual Property Rights (IPRs)

Total Qualifying Cost Incurred

Enhanced Deductions/ Allowances Claimed/ To Be Claimed

33. Registration of Intellectual Property (IPs)

Total Qualifying Cost Incurred

Enhanced Deductions/ Allowances Claimed/ To Be Claimed

34. Qualifying Research and Development (R&D) undertaken in Singapore

Total Qualifying Cost Incurred

Enhanced Deductions/ Allowances Claimed/ To Be Claimed

**Next Step**

Save and return to Part B. **PART B**

OR

Save and proceed to Confirmation Page to verify filing details. **CONFIRMATION PAGE**

**SAVE DRAFT**

Step	Action/ Note
	<b>Part C [Form C-S (Lite)] – Information from Financial Statements</b>
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	<b>Enterprise Innovation Scheme</b> 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 <b>Confirmation Page</b> .
	<u>Notes:</u> 1. An auto-save feature will save the filing information as Draft when you move to next page. 2. You can click on <b>Part B</b> to return to previous page.

# User Guide (Company): File Form C-S/ Form C-S (Lite)

File Form C-S/ C SAVE AS PDF/ PRINT

1. Part A → 2. Part B → 3. Part C → **4. Confirmation** → 5. Acknowledgement

**Confirmation for Form C-S (Lite)**

Year of Assessment 20X2 20X3

Name TEST\_CTD\_TEST NEW COMPANYY27

Tax Ref No. 202099027C

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**Part A**

**Qualifying Conditions for filing Form C-S (Lite)**

- Company's revenue for the financial period is S\$200,000 or below;
- Company derives only income subject to tax at 17%; and
- Company is not claiming/ utilising any of the following items:
  - Carry-back of Current Year Capital Allowances/ Losses
  - Group Relief
  - Investment Allowance
  - Foreign Tax Credit and Tax Deducted at Source

The company has met all the qualifying conditions for filing Form C-S (Lite). Yes

---

**Particulars of Person who Reviewed the Return**

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. Yes

Name of person MR TOM TAN

SCTP membership number \*\*\*\*\*

---

**The Company declares the following:**

The financial period for this return based on the company's financial statements is 01 Jan 20X1 to 31 Dec 20X2

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**Part B** S\$

**Tax Adjustments**

	YA 20X2 01 Jan 20X1 to 31 Dec 20X1 S\$	YA 20X3 01 Jan 20X2 to 31 Dec 20X2 S\$
1. Net Profit/ Loss before Tax as per Financial Statements	0	0
2. Adjusted Profit/ Loss before Capital Allowances	0	0

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

# User Guide (Company): File Form C-S/ Form C-S (Lite)

Deduction of Unutilised Capital Allowances/ Losses/ Donations Brought Forward		
23. Is there a change in the principal activities of the company during the basis period?	N.A.	N.A.
24. Is there a substantial change in the company's ultimate shareholders and their shareholdings as at the relevant dates?	N.A.	N.A.
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")	0	0
Tax 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.	N.A.
Appropriation 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	Yes
Enterprise Innovation Scheme (EIS)		
28. Is the company claiming cash payout under the EIS in this current YA?	N.A.	No
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.	Yes
30. Training		
Total Qualifying Cost Incurred	0	100
Enhanced Deductions/ Allowances Claimed/ To Be Claimed	0	300
	<b>YA 20X2</b> 01 Jan 20X1 to 31 Dec 20X1 S\$	<b>YA 20X3</b> 01 Jan 20X2 to 31 Dec 20X2 S\$
<b>Total Income/ Loss (before Donations)</b>	<b>S\$0</b>	<b>S\$0</b>
<b>Total Income/ Loss (after Donations)</b>	<b>S\$0</b>	<b>S\$0</b>
<b>Estimated Tax Payable</b>	<b>S\$0.00</b>	<b>S\$0.00</b>
The estimated tax payable is computed based on the declaration in this return. This amount takes into account the Exempt Amount and Corporate Income Tax (CIT) Rebate <sup>1</sup> , where applicable.		
<sup>1</sup> Amount of CIT Rebate is before netting off the amount of CIT Rebate Cash Grant, if applicable.		

Step	Action/ Note
	<b>Confirmation Page [Form C-S (Lite)]</b> (continue to next page)
1	Verify that the information you have entered is correct.
	<u>Note:</u> The amount of <b>Estimated Tax Payable</b> 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.

# User Guide (Company): File Form C-S/ Form C-S (Lite)

**Declaration**

The company declares that this return gives a full and true account of the whole of the company's income for the financial period ending in the preceding year.\*

**Details of Filer & Contact Person**

Name of Filer: TESTER01 - TAAP      Designation\*

Tax Agent Firm: TEST AGENT FIRM PTE LTD

Name of Contact Person\*: TESTER01 - TAAP      Designation\*

Contact No.\*: +65

**Next Step**

Return to Part A to make changes.      Submit Form C-S (Lite) to IRAS.

**Confirm Submission**  
Submit to IRAS?  
     

**Next Step**

Return to Part A to make changes.      Submit Form C-S (Lite) to Approver for review.

**Confirm Submission**  
Submit to Approver?  
     

Step	Action/ Note
	<b>Confirmation Page [Form C-S (Lite)]</b>
1	At the bottom of Confirmation Page, complete the <b>Declaration</b> checkbox.
2	Complete the <b>Details of Filer &amp; Contact Person</b> .
3	Click on <b>Submit</b> if you are authorised as Approver. Or Click on <b>Submit to Approver</b> if you are authorised as Preparer.
4	Click on <b>Yes</b> in the pop-up message box to confirm your submission to IRAS or Approver.
	<p><u>Notes:</u></p> <ol style="list-style-type: none"> <li>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.</li> <li>You can click on <b>Amend</b> to edit any line items entered.</li> </ol>

# User Guide (Company): File Form C-S/ Form C-S (Lite)

File Form C-S/ C SAVE AS PDF/ PRINT

1. Part A → 2. Part B → 3. Part C → 4. Confirmation → 5. Acknowledgement

### Acknowledgement for Form C-S (Lite)

**Successful Submission**

We have received your filing.

<b>Name</b>	TEST_CTD_TEST NEW COMPANYY29	<b>Tax Ref No.</b>	202099029D
<b>Acknowledgement No.</b>	421789	<b>Date/ Time</b>	14 Mar 20X3 4:01 PM
<b>Year of Assessment</b>	20X2 and 20X3		

**Documents to be Submitted to IRAS via the 'Submit Document' digital service**

- Declaration Form for S19B Allowances on IPR if this is the first YA of the writing-down allowances claim.
- AC Reporting Form if the company had appropriated trading stock for non-trade or capital purposes under Section 10J and/ or converted non-trade or capital asset to trading stock under Section 32A of the Income Tax Act 1947.

The relevant Form for completion is available on IRAS' website.

**Document Retention**  
The company does not need to submit its financial statements, tax computation and supporting schedules with the Form C-S (Lite). Please retain the documents and submit them to IRAS only upon request.

**Late Filing**  
Penalties may be imposed if this return is filed late.

**Details of Filer & Contact Person**

<b>Name of Filer</b>	TESTER01 - TAAP	<b>Designation</b>	FILER
<b>Tax Agent Firm</b>	TEST AGENT FIRM PTE LTD		
<b>Name of Contact Person</b>	TOM TAN	<b>Designation</b>	DIRECTOR
<b>Contact No.</b>	+65 91234567		

Step	Action/ Note
	<b>Acknowledgement Page [Form C-S (Lite)]</b> (continue to next page)
1	You will receive an acknowledgement upon successful submission.
	<p><u>Notes:</u></p> <ol style="list-style-type: none"> <li>Acknowledgement number will only be provided for successful submission to IRAS. No Acknowledgement number will be provided for submission pending Approver's action.</li> <li>You can click on <b>SAVE AS PDF/ PRINT</b> to save a copy of the Acknowledgement Page.</li> <li>Please do not submit the Acknowledgement Page to IRAS.</li> </ol>



# User Guide (Company): File Form C-S/ Form C-S (Lite)

Revenue	200	
	YA 20X2 01 Jan 20X1 to 31 Dec 20X1 S\$	YA 20X3 01 Jan 20X2 to 31 Dec 20X2 S\$
<b>Deduction of Unutilised Capital Allowances/ Losses/ Donations Brought Forward</b>		
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	0	0
<b>Tax Exemption Scheme for New Start-up Companies</b>		
Has the company satisfied all conditions to qualify for the tax exemption scheme for new start-up companies?	N.A.	N.A.
<b>Appropriation of Trading Stock or Conversion of Non-Trade/ Capital Asset</b>		
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
<b>Enterprise Innovation Scheme (EIS)</b>		
Is the company claiming cash payout under the EIS in this current YA?	N.A.	No
Is the company claiming enhanced deductions/ allowances under the EIS in this current YA?	N.A.	Yes
<b>Training</b>		
Total Qualifying Cost Incurred	0	100
Enhanced Deductions/ Allowances Claimed/ To Be Claimed	0	300

## Estimated Tax Payable

S\$0.00

S\$0.00

The estimated tax payable is computed based on the declaration in this return. This amount takes into account the Exempt Amount and Corporate Income Tax (CIT) Rebate<sup>1</sup>, where applicable.

<sup>1</sup> Amount of CIT Rebate is before netting off the amount of CIT Rebate Cash Grant, if applicable.

Step	Action/ Note
	<b>Acknowledgement Page [Form C-S (Lite)]</b>
	<b>Note:</b> The Acknowledgement Page can also be retrieved from myTax Portal via <b>View Notices/ Letters - Corporate Tax</b> .

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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