

User Guide: Waiver To Submit Form C (Dormant Company)

Filing by Company - IRAS Homepage

The screenshot shows the IRAS myTax Portal homepage. At the top left is the IRAS logo and the text 'INLAND REVENUE AUTHORITY OF SINGAPORE'. To the right, it says 'At myTax Portal, You Surf, We Serve'. Below this is a navigation bar with links: Home, About IRAS, News & Events, Careers, Ask IRAS, Useful Links, and Technical FAQ. On the left side, there is a vertical menu with categories: Home, Log out from myTax Portal, Change IRAS PIN, e-Services For, Corporate Tax, General GST Services, Tax Resources, e-Tax Guides, Downloadable Forms, Average Exchange Rates, Tax Treaties, and Contact IRAS. The 'e-Services For' section is expanded, showing a list of services: File ECI, File Form C, Object / Revise Assessment, Apply for Certificate of Residence, Apply for Waiver to Submit Form C by a Dormant Company (highlighted in blue), View DIN, View/Edit Corporate Profile, View Correspondence / Notices, View Return Status, View Corporate Tax Info Guide, Download Forms, Email Us, R&D - Base Year & Base Expenditure Declaration, and View R&D Account Details. At the top right of the main content area, there is a user profile section with 'Name of Organisation : XXX' and 'Tax Reference No. : 123456789A'. Below this is a 'Messages' section. A red 'x' icon is visible next to the 'Apply for Waiver to Submit Form C by a Dormant Company' link. At the bottom right of the screenshot, there is a red text overlay that says 'e completed your filing.'

Step No.	Action
1	<p>You can apply for waiver to submit Income Tax Return (Form C) from the left hand menu.</p> <p>To qualify for the waiver to submit Form C, the company:</p> <ol style="list-style-type: none"> Must be dormant and has submitted its Form C, accounts and tax computations up to the date of cessation of business; and Does not own any investment (e.g. shares, properties (including stock-in-trade), fixed deposit) or if the company owns investment, it did not derive any income from the investment.

User Guide: Waiver To Submit Form C (Dormant Company)

Filing by Company - Selection

At myTax Portal...

you surf, we serve



Ask IRAS
INLAND REVENUE
AUTHORITY
OF SINGAPORE

WAIVER TO SUBMIT INCOME TAX RETURN (FORM C) BY A DORMANT COMPANY

[Apply For Waiver to Submit Income Tax Return \(Form C\) by a Dormant Company](#)

[View Application Summary \(Application Pending Approval\)](#)

[Back to Home](#)

Note: This application for waiver is applicable to Singapore dormant companies which had no income in the preceding year. It is not applicable to a foreign company / the Singapore branch of a foreign company.


Step No.	Action
1	Select <u>Apply for Waiver to Submit Income Tax Return (Form C) by a Dormant Company</u> , if you are filing an application for waiver.
2	Select <u>View Application Summary</u> , if you wish to approve a case.

User Guide: Waiver To Submit Form C (Dormant Company)

Filing by Company - Application Page

Application for Waiver to Submit Income Tax Return (Form C) by a Dormant Company

Note: - This page may take you 5 minutes to complete.
- Please get ready the company's information before you begin filing.

[Explanatory Note](#) 

Name of Organisation : XXX
Tax Reference No : 123456789A

In applying for the waiver to submit Income Tax Return (Form C), the company's director undertakes to notify or ask its successor to notify the Comptroller of Income Tax should the company resume business, derive or receive any income or declare any dividend.

Note: * denotes mandatory field

- The company is applying for waiver to submit Income Tax Return with effect from YA *
- The company has not been carrying on business and has not been deriving and receiving any income since *
- The company has submitted its Form C and audited/unaudited accounts for each of the years up to the YA*
(Not applicable to company incorporated in 2008 / 2009)
- Does the company own any investment (eg. Shares, Properties (including stock-in-trade) and Fixed Deposit) as at to-date ? *
 - No
 - Yes
- If the answer to question 4 is Yes, does the investments comprise **solely** of shares in other dormant companies ? *
 - No
 - Yes
- Has the company paid any dividend from the date in (2) ? *
 - No
 - Yes
- Is the company a property developer/construction company ? *
 - No
 - Yes
- If the company is a property developer/construction company, does the company have plans to undertake any future projects ? *
 - No
 - Yes

Step No.	Action
1	Enter the required information.
2	Click on Continue .

User Guide: Waiver To Submit Form C (Dormant Company)

Filing by Company - Confirmation Page

CONFIRMATION

Waiver To Submit Income Tax Return (Form C) By a Dormant Company

Name of Organisation : XXX
Tax Reference No : 123456789A

The following is a confirmation of all the information you have entered. Please check your entries. If you need to make amendments before you submit, please click on the **"Amend"** button below. Otherwise, you may click on the **"Submit"** button to submit your application to IRAS

- 1.The company is applying for waiver to submit Income Tax Return with effect from YA 2009.
- 2.The company has not been carrying on business and has not been deriving or receiving any income since 31/12/2007 .
- 3.The company has submitted its Form C and audited/unaudited accounts for each of the years up to the YA 2008.
- 4.The company does not own any investment (e.g. shares, properties, fixed deposits) as at to-date.
- 5.The company has not paid any dividend from the date in (2).
- 6.The company is not a property developer/construction company.

Declaration

I confirm that the information given in this application is true and complete.

The company's director undertakes to notify or ask its successor to notify the Comptroller of Income Tax should the company resume business, derive or receive any income or declare any dividend.

Note: * denotes mandatory field

Full Name of Applicant : XXX

Designation of Applicant * :

Contact Number * :

Under the Singapore Income Tax Act, there are penalties for making a false or incorrect declaration.

Step No.	Action
1	Verify the information entered is correct.
2	Enter your Designation and Contact Number.
3	Click on Amend to go back to the previous screen if you wish to make changes.
4	Click on Print to print a copy of the Confirmation page for your record.
5	Click on Submit or Submit to Approver .

User Guide: Waiver To Submit Form C (Dormant Company)

Filing by Company - Acknowledgement Page

ACKNOWLEDGEMENT PAGE

Application For Waiver To Submit Income Tax Return (Form C) By a Dormant Company

Name of Organisation : XXX
Tax Reference No : 123456789A

Name of Filer : XXX
Designation of Filer : ABC
Contact No. : 63511234

SUMMARY

The company is applying for waiver to submit Income Tax Return (Form C) for YA 2008
No Business Done since 01/01/2007
Last Return submitted up to YA 2007

MESSAGE

We are processing your application for Waiver to submit Income Tax Return (Form C). Our reply will be sent to the company's registered address by post.

SUCCESSFULL TRANSMISSION

Acknowledgement No : 188508
Date/Time : 14/01/2009 14:42:05

Thank you for using our e-services.

Print

OK

Please print a copy of this page for reference before you click ok.

Step No.	Action
1	Upon successful submission to IRAS, you will receive an Acknowledgement Page.
2	Print a copy of the Acknowledgement Page for your record.