

# User Guide: Declaration & Viewing of RDA Account

## Tax Agent Login- IRAS Homepage

**At myTax Portal,**  
You Surf, We Serve

INLAND REVENUE AUTHORITY OF SINGAPORE

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Name of Organisation : XXX

Tax Reference No. : 123456789A

Messages

File ECI

File Form C

Object / Revise Assessment

Apply for Certificate of Residence

Apply for Waiver to Submit Form C by a Dormant Company

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

View R&D Account Details

e completed your filing.

Step No.	Action
1	Select the e-Service under Corporate Tax from left-hand menu  - R&D Base Year & Base Expenditure Declaration  - View R&D Account Details

# User Guide: Declaration & Viewing of RDA Account

## Client Selection

### R&D - Account Information

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Note: - This page may take you 5 minutes to complete.

- Please key in your client's Tax Reference No. to declare its R&D -Base Year and Base Expenditure or to view its R&D Account.

### R&D Account Information - Client Selection

\*Tax Reference No. :

 

\* denotes mandatory fields

Step No.	Action
1	Enter the required information.
2	Click on <b>Proceed</b> .

# User Guide: Declaration & Viewing of RDA Account

## Base Year & Base Expenditure Declaration

### R&D - Base Year & Base Expenditure Declaration

- Note:
- This page may take you 5 minutes to complete.
  - Please get ready the company's base R&D expenditure before you begin.

Name of Organization : XXX  
Tax Reference No. : 123456789A

Did the company's first set of accounts end in 2008 or later? :  Yes  No

Base Year - Basis period for YA :

Base R&D expenditure incurred in the basis period for YA 2008 : S\$  .00

### Filer's Particulars

Name : XXX  
Name of Tax Agent Firm : CGU NIIW VRT & JR  
Designation :   
Contact No. :

Step No.	Action
1	Enter the required information.
2	Click on <b>Continue</b> .
3	A message will be prompted to confirm the entry. Click <b>OK</b> to confirm the save.

# User Guide: Declaration & Viewing of RDA Account

## Acknowledgement

At *myTax Portal*,  
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R&D - Base Year and Base Expenditure updated successfully.

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Step No.	Action
1	Upon successful submission to IRAS, you will receive an Acknowledgment that the record is updated successfully.
2	Click <b>Back to Home</b> to return to homepage.

# User Guide: Declaration & Viewing of RDA Account

## View Declaration

The company has already declared its R&D - Base Year and Base Expenditure as follows. Please write in to IRAS if you wish to make changes.

Name of Organization : XXX  
Tax Reference No. : 123456789A  
Base R&D Expenditure : S\$ 250,000  
Base Year - Basis period for YA : 2008

[View R&D Base Year and Base Expenditure Declaration](#)

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Name of Organization : XXX  
Tax Reference No. : 123456789A

Did the company's first set of accounts end in 2008 or later? : No  
Base Year - Basis period for YA : 2008  
Base R&D expenditure incurred in the basis period for YA 2008 : S\$ 250,000

### Filer's Particulars

Name : XXX  
Name of Tax Agent Firm : CGU NIIW VRT & JR  
Designation : TAX AGENT  
Contact No. : 61234567

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Step No.	Action
1	Select <b>R&amp;D Base Year &amp; Base Expenditure Declaration</b> from the left-hand menu.
2	Enter information in <b>Client Selection</b> .
3	Click on <b>Declaration</b> hyperlink. Details of declaration is shown.
4	Click <b>Back to Home</b> to return to homepage.

# User Guide: Declaration & Viewing of RDA Account

## View R&D Account Details

The screenshot shows the myTax Portal interface. At the top left is the Inland Revenue Authority of Singapore logo. The main header reads "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. The main content area is divided into a left-hand menu and a central panel. The left-hand menu includes: Home, Log out from myTax Portal, Change IRAS PIN, e-Services For (with sub-items: Corporate Tax, General GST Services, Tax Resources, e-Tax Guides, Downloadable Forms, Average Exchange Rates, Tax Treaties), and Contact IRAS. The central panel displays account details: Name of Organisation: XXX, Tax Reference No.: 123456789A. Below this is a "Messages" section. A dropdown menu is open under "Corporate Tax", listing various 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, 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. A red error message "e completed your filing." is visible at the bottom right of the central panel.

Step No.	Action
1	<p>Select the e-Service under Corporate Tax from the left-hand menu</p> <ul style="list-style-type: none"> <li>- R&amp;D Base Year &amp; Base Expenditure Declaration</li> <li>- <b>View R&amp;D Account Details</b></li> </ul>

# User Guide: Declaration & Viewing of RDA Account

## Client Selection

### R&D - Account Information

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Note: - This page may take you 5 minutes to complete.

- Please key in your client's Tax Reference No. to declare its R&D -Base Year and Base Expenditure or to view its R&D Account.

### R&D Account Information - Client Selection

\*Tax Reference No. :

 

Proceed

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\* denotes mandatory fields

Step No.	Action
1	Enter the required information.
2	Click on <b>Proceed</b> .

# User Guide: Declaration & Viewing of RDA Account

## View R&D Account Details

### R&D Account

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Name of Organization : XXX  
Tax Reference No. : 123456789A

YA RDA Granted	RDA Granted (S\$)	Balance c/f (S\$)	Last Updated On
2009	150,000	150,000	17/04/2009
1			

Step No.	Action
1	Click on the year in <b>YA RDA GRANTED</b> to view the details.

If no record is displayed for the Year of Assessment ("YA") you are checking for, it may mean that:

- We have not received your Form C for that YA;
- We have not processed the Form C for that YA; or
- The Chargeable Income after Exempt Amount for that YA is 0.

You can check the status of your company's Form C by selecting [View Return Status](#) under e-Services for Corporate Tax.

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# User Guide: Declaration & Viewing of RDA Account

## View R&D Account Details

### R&D Account Details

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	YA	S\$
Base R&D Expenditure incurred in the basis period for	2008	250,000
R&D Expenditure		
Incremental R&D Expenditure		
Assessable Income		
Chargeable Income after Exempt Amount	2009	305,000
Balance b/f		0
Less: RDA Utilised		
Sub Total		0
Add: RDA Granted	2009	150,000
Balance c/f		150,000

Step No.	Action
1	Click <b>OK</b> to return to previous page.

OK