

Corporate Income Tax Filing 2026

File early. File easy.

Plan ahead for a smooth
filing experience

Get Ready in 3 Steps



Step 1:
Prepare accounts



Step 2:
Compute tax



Step 3:
File Form C-S / C



Deadline:

30 Nov 2026



What Login Should I Use ?

myTax Portal Login

 **Personal Tax**

 **Company/ Business Tax**

 **Stamp Duty**



 **Tax Agent**



 [Client Notice of Transfer](#)

Need access? Register for [Singpass](#)

Corporate Tax Filing Season 2026

Tax Made Simple. Business Made Stronger.



Deadline:

30 Nov 2026

To help you comply with **confidence**, IRAS has progressively expanded its suite of digital services, simplified filing options, and guidance tools:



Digital services



myTax Portal Login

- Personal Tax
- Company/ Business Tax
- Stamp Duty →
- Tax Agent →



Simplified filing options

Newsroom

MEDIA RELEASE

Corporate Tax Filing Simplified for Companies

Share:

#SeamlessFilingFromSoftware (#SFFS) for businesses/ employers

Share:



Guidance and self-help tools



Tax Calculators



Record-Keeping Assistant



Step-by-Step Guides



Webinars & E-Learning

*Because when tax is one less thing to worry about, you're free to focus on what matters most — **growing your business.***



Corporate Tax Filing Season 2026

Your journey, our support — every step of the way

1



Be prepared before filing

- ✓ Know Your Responsibilities
- ✓ Ensure Corppass Authorisation is Done
- ✓ Maintain Proper Records

2



File with Confidence

- ✓ Prepare Your Tax Computation
- ✓ File Your Form C-S / C via myTax Portal



Deadline:
30 Nov 2026

3



Stay Informed after filing

- ✓ Check your Notice of Assessment
- ✓ Make Payment (or Receive Refund)
- ✓ Object to assessment (if needed)

Wherever you are in the filing journey, there is a tool to help



Before filing

- [Filing obligations checker¹](#)
- [Request for Income Tax Return](#)
- [Record Keeping Assistant](#)



During filing

- [#SeamlessFilingFromSoftware](#)
- [e-Learning Webinar series](#)
- [Basic Corporate Income Tax Calculator](#)
- [Deductibility Checker](#)



After filing

- [Filing & Assessment Status checker¹](#)
- [Objection status checker¹](#)
- [Payment status checker¹](#)

¹ Simply click on the "Chat with IRAS" icon at the bottom right of the webpage or [IRAS Home Page](#) and our IRAS Bot can assist companies in checking the above statuses.



INLAND REVENUE
AUTHORITY
OF SINGAPORE



- ✓ Know Your Responsibilities
- ✓ Ensure Corppass Authorisation is Done
- ✓ Maintain Proper Records

Be Prepared Before Filing

A company's filing responsibilities

- ✓ Keep **proper business records and accounts** to support accurate filing
- ✓ File your Corporate Income Tax return **on time**
- ✓ **Directors are responsible** for accurate and timely filing of company's taxes, even when a tax agent is engaged.
- ✓ **If you've appointed a tax agent**, we encourage you to coordinate early — don't leave it to the last minute



Watch our e-Learning video:

[Corporate Tax Filing Obligations](#)



What you need to know – Basis Period and YA

A company's income is assessable on a **preceding** financial year basis

Year of Assessment (YA)

Year in which income tax is charged

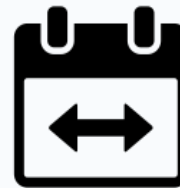
Current YA is YA 2026



Basis Period for a YA

The period of income relevant to the YA, depending on your financial year end (FYE):

E.g. 1 Jan 2025 to 31 Dec 2025 (YA 2026)
1 Apr 2024 to 31 Mar 2025 (YA 2026)
1 Jul 2024 to 30 Jun 2025 (YA 2026)



Corporate Tax Filing Deadline

Corporate Income Tax Returns must be filed each year:

	To file	By the filing due date
1	Estimated Chargeable Income (ECI)	Within 3 months after FYE
2	Form C-S/ Form C-S (Lite)/ Form for Dormant Company / Form C	30 Nov of the respective years



- Waiver to file ECI: Your company does not need to file ECI in the YA if:
 1. Annual revenue is $\leq$ \$5 million for the FY; **and**
 2. ECI is NIL for the YA
- Companies that meet **both** criteria do not need to file their ECI for that particular YA, even though the company's ECI filing status for the YA at mytax.iras.gov.sg shows "Ready to File".
- There is no need to contact IRAS nor seek a confirmation that you need not file

Corporate Tax Filing Deadline

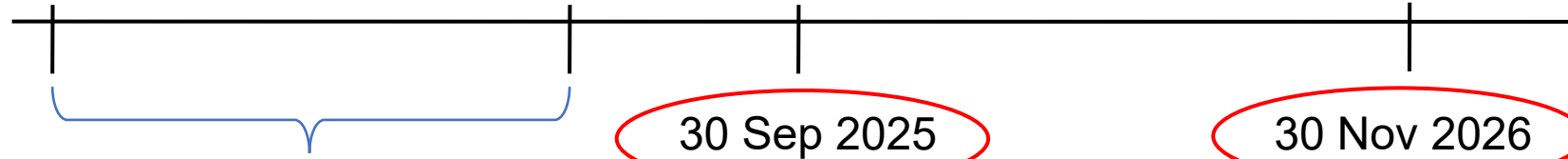
Illustration:



*Determined with ACRA
Useful references: BizFile*

Financial year end:
30 Jun 2025

1 Jul 2024



Basis period for YA 2026:
1 Jul 2024 to 30 Jun 2025

Deadline to file ECI
for YA 2026
(within 3 months after
financial year ended
30 Jun 2025)

Deadline to file YA
2026 Form C-S/
Form C-S (Lite)/Form
for Dormant
Company/Form C



What Happens If You Miss the Filing Deadline?

Failure to file your tax return by the deadline is an offence under the Income Tax Act 1947.

If a company fails to file a tax return by the due date, IRAS may:

- Impose a composition fee of up to \$5,000
- Summon the company's director to Court
- Estimate the income and issue an assessment
 - Payment has to be made within 1 month from the date of the NOA
 - Any objection to the assessment will be reviewed only upon filing of the tax return

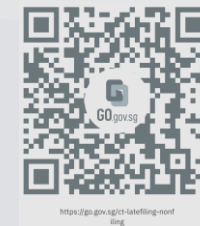
If a company fails to file tax returns for 2 years or more, a summon may be issued and upon conviction, the company may be ordered to pay:

- A penalty that is twice the amount of tax that IRAS may have assessed for that YA
- A fine of up to \$5,000



Refer to IRAS' website at [iras.gov.sg](https://www.iras.gov.sg):

[Taxes > Corporate Income Tax > Form C-S/ Form C-S \(Lite\)/ Form C Filing > Late or Non-Filing of Form C-S/ Form C-S \(Lite\)/ Form C](#)



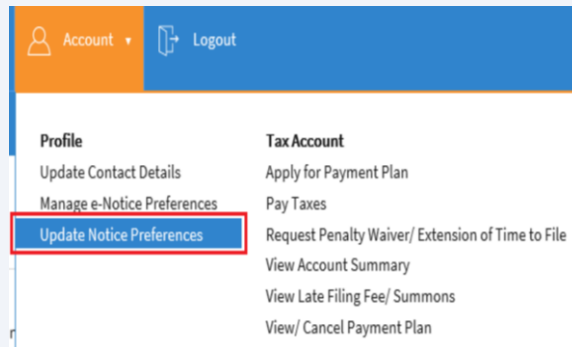
Helping you stay informed, stay ahead

We know keeping track of deadlines and updates can be challenging.



Update your notice preferences to email notifications and subscribe to e-Alerts
to receive timely reminders and important updates directly from IRAS
— helping you stay on top of your tax obligations

Update Notice Preference to
“email notifications” in MyTax Portal:



Subscribe to e-Alerts:

[Home](#) > IRAS eAlerts

IRAS eAlerts

Stay current on the latest tax developments, news and events.

Step 1: Provide your email address. *

Step 2: Select the categories to receive latest updates about. *



Refer to IRAS' website at [iras.gov.sg](https://www.iras.gov.sg) for assistance on updating your notice preference:

[Digital Services > Companies/ Tax Agents](#)



<https://go.gov.sg/ct-digital-services>



INLAND REVENUE
AUTHORITY
OF SINGAPORE



Start Right

Ensure you are authorised on Corppass

Before you can file, make sure the right people are authorised to act on company's behalf.

- You must be authorised via [Corppass](#) to handle your company's Corporate Income Tax matters.
- Employees or tax agent (third party) must be authorised via Corppass as an **'Approver'** for the digital service 'Corporate Tax (Filing and Application)' in order to file.
- For assistance on Corppass setup, please refer to our [step-by-step guides](#)



- *Also handling payment matters? Employees or tax agents handling payment matters must be authorised for 'Corporate Tax (Payment)' via Corppass.*



Refer to IRAS' website at [iras.gov.sg](https://www.iras.gov.sg) for assistance on Corppass setup:

[Digital Services > Companies/ Tax Agents](#)



Maintain Proper Records

More than compliance — it's good business practice.

- Gives you a clear picture of your business' financial health
- Ensures your financial statements are prepared correctly
- Makes tax filing a much smoother process – less time reconciling, **more time running your business**
- If IRAS queries your filing, you'll be ready to respond with minimal disruption

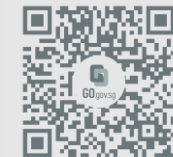


- For Form C-S (Lite) filers: We heard you — try the [Record Keeping Assistant \(RKA\)](#) – a tool designed to simplify record-keeping for small businesses. Key in your transactions and it auto-generates the key figures you need to file.



Refer to IRAS' website at [iras.gov.sg](https://www.iras.gov.sg):

[Taxes > Corporate Income Tax > Basics of Corporate Income Tax > Record Keeping Requirements](#)



Maintain Your Records, Protect Your Business

That said, proper record-keeping is also a legal requirement.

- **Failure to keep proper records is also an offence** under the Income Tax Act 1947/ GST Act 1993 and could result in:
 - IRAS exercising best judgment to estimate the income earned
 - Claims for expenses, capital allowances or GST input tax being disallowed
 - Imposition of penalties
- Regardless of whether the tax assessment is finalised, records must be kept and retained for at least 5 years
 - E.g. Records relating to the financial year ended in 2025 should be retained until 31 December 2030.



Refer to IRAS' website at [iras.gov.sg](https://www.iras.gov.sg):

[Taxes > Corporate Income Tax > Basics of Corporate Income Tax > Record Keeping Requirements](https://www.iras.gov.sg/CorporateIncomeTax/BasicsofCorporateIncomeTax/RecordKeepingRequirements)



Seamless Filing from Software (#SFFS)

If you're filing Form C-S, make the process even smoother — consider adopting SFFS to prepare and file directly with IRAS from your accounting software.

- Other benefits of SFFS:
 - ✓ Reduce potential transposition errors by eliminating the need for manual data entry in myTax Portal
 - ✓ Improve the accuracy of Form C-S returns with software features such as pre-filling of tax data
 - ✓ Automatic extension of filing due date by 15 days (i.e., from 30 Nov to 15 Dec) till YA 2027
 - ✓ Waiver of penalties for errors made for Form C-S due from 1 Jan 2023 to 31 Mar 2028 due to unfamiliarity of the accounting software, excluding errors made without reasonable excuse, through negligence, or with wilful intent to evade tax.

Finding your #SFFS partner

- Check out our [#SFFS Solution Partners](#) and select a software that meets your filing needs.
- If you are looking for an accounting software, check out our partners supporting **CIT Tax Conversion** — they can convert your accounting data directly into the required Form C-S fields, reducing manual data entry.



Look out for our **Gold** and **Silver** Partners – recognised for their adoption levels and commitment to #SFFS, so you can **file with confidence!**



#SFFS Gold



#SFFS Silver



Refer to IRAS' website at [iras.gov.sg](https://www.iras.gov.sg) for the list of #SFFS Solution Partners

[Digital Collaboration > For Businesses / Employers > SFFS Solution Partners Listing](#)



Before you file – quick check



30 Nov

All companies must file their YA 2026 Corporate Income Tax Return at mytax.iras.gov.sg by 30 Nov 2026, unless a waiver has been granted by IRAS

- This includes those that did not carry on business or incurred a loss in FY 2025
- Ensure your company's principal activity (SSIC Code) and FYE are correct — update via ACRA BizFile if needed
- Companies should have received the filing notification by May 2026.
- Late filing or non-filing may result in **penalties of up to \$5,000** under Income Tax Act 1947.

For New Companies – what to expect

Most **new** companies **do not close their first set of accounts in the year of incorporation**; you can expect to receive your first filing notification starting from the **second year** after the year of incorporation:

Company incorporated in 2024

First notification to file YA 2026 by May 2026 (FYE 2025)

However, if in the year of incorporation, your company:

- ✓ Closes its first set of accounts; **and**
- ✓ Commences business or receives any income;

you are still required to file the Form C-S/ Form C-S (Lite)/ Form C for the YA immediately after the year of incorporation (i.e. YA 2025), even though you have not received any filing notification.

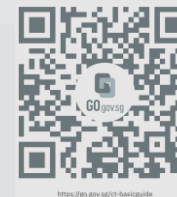


Check your filing status using our [Filing obligations checker](#) simply by keying in the YA and your Company's UEN



Refer to IRAS' website at [iras.gov.sg](https://www.iras.gov.sg):

[Taxes > Corporate Income Tax > Basics of Corporate Income Tax > Basic Guide to Corporate Income Tax for Companies](#)



Filing for new companies

Scenario A: Companies that close accounts and commence business / receives income in the year of incorporation

In this scenario, companies **must file for the YA immediately following the year of incorporation**, even if they have not received a tax filing notification.

Example: A company incorporated on 15 Mar 2025 and prepared its first set of accounts from 15 Mar 2025 to 31 Dec 2025. It has also received income during the year.

- The company is required to file its tax returns for **YA 2026** (basis period from 15 Mar 2025 to 31 Dec 2025) by **30 Nov 2026**.
- For such cases, please fill out the [Request for Income Tax Return for Newly Incorporated Companies](#)

Filing for new companies

Scenario B: Companies that close their accounts for more than 12 months from the date of incorporation

Example: A company prepared its first set of accounts from 5 Sept 2024 to 31 Dec 2025. The company will be assessed for two YAs as follows:

Assessment	Year of Assessment	Basis Period
1 st YA	YA 2025	5 Sept 2024 to 31 Dec 2024
2 nd YA	YA 2026	1 Jan 2025 to 31 Dec 2025

Where applicable, companies should **directly identify**¹ the income earned and expenses incurred for each of the two YAs, based on the actual dates the income was earned, and the expenses were incurred.

To ease filing compliance, new companies with basis period that spans over two YAs can file two sets of returns in a **single filing**.

¹ Otherwise, the time apportionment method can be used, where the income earned and expenses incurred are apportioned based on the number of days in the corresponding YAs.

Scenario B – Illustration for filing for new companies

Step 1: File the **latest YA** and indicate the financial period in the Form C/C-S/C-S(Lite).
In the case of the example earlier, the latest YA will be YA 2026:

YA 2026

The Company declares the following:

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

05 Sept 2024 to 31 Dec 2025

How many sets of financial statements did the company prepare for the period stated above?

One

Enter the company's financial year end. In the case of the earlier example, it will be 05 Sept 2024 to 31 Dec 2025

Scenario B – Illustration for filing for new companies

Step 2: Depending on the financial period entered, the form will automatically split it into the corresponding YAs.

YA 2026

Part B	S\$	
Tax Adjustments		
Net Profit/ Loss before Tax as per Financial Statements	0	
	YA 2025 05 Sept 2024 to 31 Dec 2024 S\$	YA 2026 1 Jan 2025 to 31 Dec 2025 S\$
Adjusted Profit/ Loss before Capital Allowances		
Total Income/ Losses (before Donations)	-	

← The form will split the financial period into two YAs.



INLAND REVENUE
AUTHORITY
OF SINGAPORE



During Filing

- 
- Prepare Your Tax Computation
 - File Your Corporate Income Tax Return early to avoid last minute rush



INLAND REVENUE
AUTHORITY
OF SINGAPORE



How to calculate your company's Corporate Income Taxes

What is a Tax Computation

Before filing the Corporate Income Tax Return, companies will need to prepare their tax computation

- A tax computation is a statement showing the tax adjustments to the accounting profit to arrive at the income that is chargeable to tax
- Tax adjustments include adding back non-deductible expenses, removing non-taxable receipts, claiming further deductions and capital allowances



Use the [Basic Corporate Income Tax Calculator](#) on IRAS' website for your tax computations to guide you through. The calculator is designed to minimise calculation errors, ensuring greater accuracy in your submission.



Refer to IRAS' website at [iras.gov.sg](https://www.iras.gov.sg):

[Taxes > Corporate Income Tax > Basics of Corporate Income Tax > Basic Guide to Corporate Income Tax for Companies](#)





Sample Tax Computation for YA 2026

Net Profit/(Loss) before Tax as per Financial Statements

(Less): Separate Sourced Income / Non-Taxable Income

Add: Non-Tax Deductible Expenses

Adjusted Profit/(Loss)

(Less): Capital Allowances brought forward

Current YA Capital Allowances

Trade Losses brought forward

Add: Separate Sourced Income

Total Income/(Loss) before Donations

(Less): Approved Donations

Chargeable Income before exempt amount

(Less): Exempt Amount

(Partial Tax Exemption or Start-Up Tax Exemption if applicable)

Chargeable Income after exempt amount

XX

(XX)

XX

XX

(XX)

(XX)

(XX)

XX

XX

XX

(XX)

XX

(XX)XX

Sample Tax Computation for YA 2026

Tax Payable @ 17%			XX.XX
(Less):	CIT Rebate *		<u>(XX.XX)</u>
	(50% capped at \$40,000)		
Net Tax Payable			<u>XX.XX</u>

* The CIT rebate (less amount of CIT rebate cash grant, if applicable) will be automatically computed and incorporated in YA 2026 tax assessments based on the Corporate Income Tax Returns submitted.



e-Learning resources

The screenshot displays the Inland Revenue Authority of Singapore (IRAS) website. At the top, there is a navigation bar with the IRAS logo, links for 'Who We Are', 'Taxes', 'Schemes', 'Digital Services', and 'Digital Collaboration', a 'LOGIN' button, and a search bar. Below the navigation bar, a yellow banner titled 'Beware of Impersonation Scams' provides a warning and a list of four items to avoid: transferring money, disclosing bank log-in details, installing mobile apps from unofficial app stores, and transferring calls to Police. It also includes the 24/7 ScamShield Helpline at 1799 and a link to learn more from the scam advisory. Below the banner, a section titled 'Taxes for our nation' features a timeline with four dates: 30 SEP 2026 (Corporate Income Tax, File Estimated Chargeable Income (ECI) (Jun financial year-end)), 31 OCT 2026 (Goods And Services Tax (GST), File GST return (period ending in Sep)), 30 NOV 2026 (Corporate Income Tax, File Corporate Income Tax Return (Form C-S/ Form C-S (Lite)/ Form C)), and 31 DEC 2026 (Corporate Income Tax, File Estimated Chargeable Income (ECI) (Sep financial year-end)). A 'VIEW ALL DATES >' link is on the right. At the bottom, a 'Quick links' section includes icons and text for 'e-Learning' (highlighted with a red box), 'Refunds', 'Exchange Rates', 'Tax Agents', 'Tax Acts', and 'Digital Collaboration', along with navigation arrows.

Who We Are ▾ **Taxes** ▾ **Schemes** ▾ **Digital Services** ▾ **Digital Collaboration** ▾ **LOGIN** ×

Search for information and services here **Search**

Beware of Impersonation Scams ×

Government officials will **NEVER** do these things over a phone call:

1. Ask you to transfer money;
2. Ask you to disclose bank log-in details;
3. Ask you to install mobile apps from unofficial app stores;
4. Transfer your call to Police.

Call the 24/7 ScamShield Helpline at 1799 if you are unsure whether something is a scam. [Learn more from our scam advisory.](#)

Taxes for our nation **VIEW ALL DATES >**

30 SEP 2026	31 OCT 2026	30 NOV 2026	31 DEC 2026
Corporate Income Tax	Goods And Services Tax (GST)	Corporate Income Tax	Corporate Income Tax
File Estimated Chargeable Income (ECI) (Jun financial year-end) >	File GST return (period ending in Sep) >	File Corporate Income Tax Return (Form C-S/ Form C-S (Lite)/ Form C) >	File Estimated Chargeable Income (ECI) (Sep financial year-end) >

Quick links

- e-Learning
- Refunds
- Exchange Rates
- Tax Agents
- Tax Acts
- Digital Collaboration



e-Learning resources

The screenshot shows the IRAS website with the following content:

- Navigation Bar:** Who We Are, Taxes, Schemes, Digital Services, Digital Collaboration, LOGIN, and a search icon.
- ON THIS PAGE:** Companies, Self-employed/ Partners, GST Traders, Employers, FAQs, Related Content.
- Corporate Income Tax**
 - Corporate Income Tax Filing Obligations and Basis of Assessment (12m 42s)**
Learn about the Corporate Income Tax Filing Obligations of your company.
 - Taxability of Income (5m 44s)**
Taxable income is income that is subject to tax. Income 'accrued in' or 'derived from' Singapore as well as income received from outside Singapore is taxable.
 - Tax Deductibility of Expenses (4m 59s)**
Business expenses that qualify for tax deduction will reduce the company's taxable income and the amount of tax it needs to pay. While some business expenses are tax deductible, some are non-deductible.



Refer to IRAS' website at [iras.gov.sg](https://www.iras.gov.sg):

[Quick Links > e-Learning](https://www.iras.gov.sg/ci-elearning)



e-Learning resources

Access our full suite of e-learning resources here:



<https://go.gov.sg/cit-videos>

Just a scan away!



Refer to IRAS' website at [iras.gov.sg](https://www.iras.gov.sg):

[Taxes > Corporate Income Tax > Basics of Corporate Income Tax > e-Learning Videos / Webinars / Seminars of Corporate Income Tax](#)

Useful tools

Make use of IRAS's suite of digital tools and calculators
— helping you prepare your tax computation with confidence

Basic Corporate Income Tax Calculator

Useful Tools to Prepare Your Tax Computation

[+ EXPAND ALL](#)

Basic Corporate Income Tax Calculator

The Basic Corporate Income Tax Calculator (BTC) is an excel workbook to guide companies in preparing their tax computations and tax schedules when filing their Corporate Income Tax Returns. It includes explanatory notes to guide taxpayers through their tax computations and validation checks against common errors.

BTC for Companies Filing Form C	BTC for Companies Filing Form C-S/ Form C-S (Lite)
• [NEW!] YA 2026 (XLSM, 305KB) • YA 2025 (XLSM, 286KB) • YA 2024 (XLSM, 251KB) • YA 2023 (XLSM, 313KB) • YA 2022 (XLSM, 321KB)	• [NEW!] YA 2026 (XLSM, 297KB) • YA 2025 (XLSM, 286KB) • YA 2024 (XLSM, 251KB) • YA 2023 (XLSM, 291KB) • YA 2022 (XLSM, 298KB)

The BTC is designed for trading companies and the tax schedules within are those commonly used by trading companies, such as the renovation and refurbishment expense and capital allowance schedules.

The BTC should not be used by non-trading companies.

Deductibility Checker



<https://go.gov.sg/iras-ctexpense-checker>



Refer to IRAS' website at [iras.gov.sg](https://www.iras.gov.sg):

[Taxes > Corporate Income Tax > Form C-S / Form C-S \(Lite\) / Form C Filing > Preparing a Tax Computation](#)

[Taxes > Corporate Income Tax > Income & Deductions for Companies > Business Expenses](#)



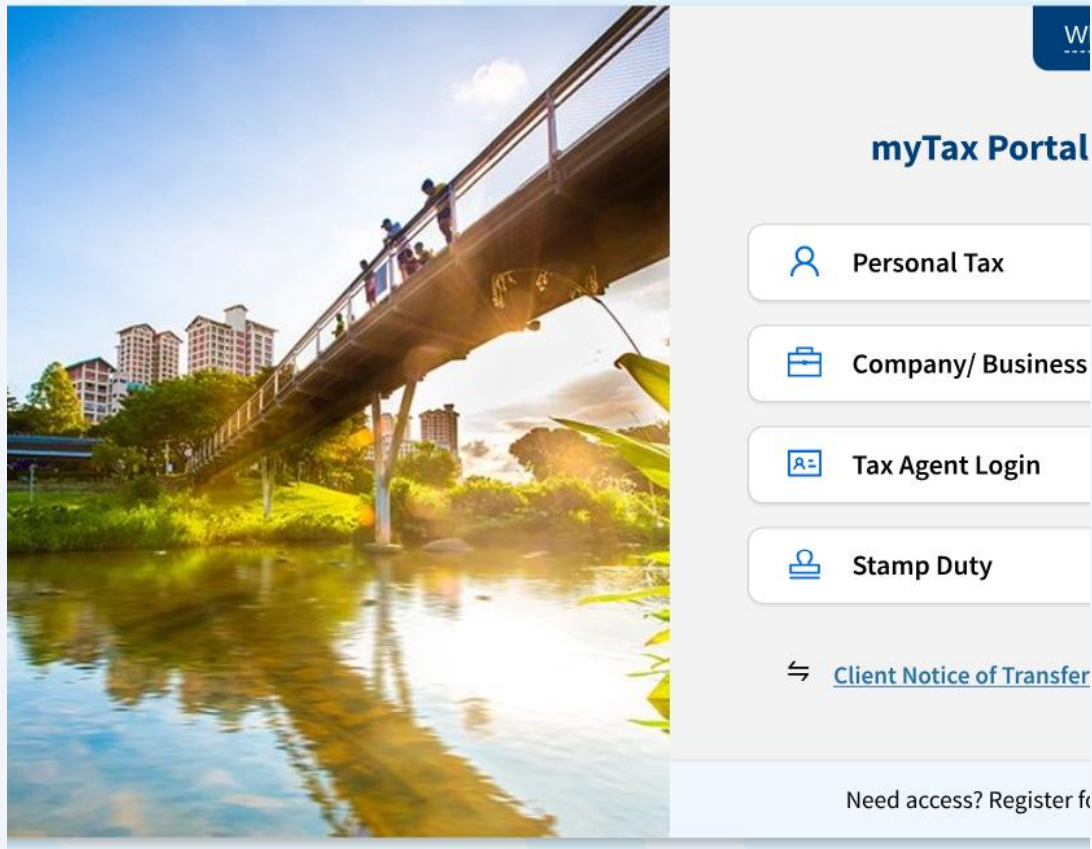
INLAND REVENUE
AUTHORITY
OF SINGAPORE



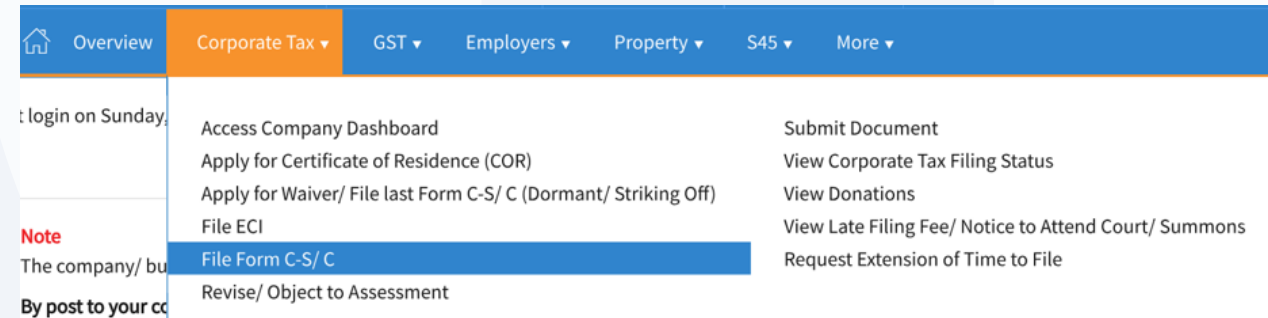
How to file your Corporate Income Tax Return

Log in to myTax Portal to File Your Tax Return

(1) Go to mytax.iras.gov.sg and log in with your Singpass.



(2) Click on **Corporate Tax** and select the “File Form C-S / C”



Select your Form Type

Choose only one form type to begin filing.

Form Type	Description	
Form C-S	Simplified Income Tax Return for Singapore-incorporated companies that meet all the following conditions: Note: 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). 1. Have revenue of S\$5 million or below; Revenue* (as stated in the financial statements for period ending in 2025) S\$ 2. Derive only income taxable at normal corporate tax rate; and 3. Not making certain claims/ allowances.	E-FILE
Form C	Income Tax Return for all other companies that are not eligible to file Form C-S.	E-FILE
Form for Dormant Company	Income Tax Return for companies that: 1. Did not carry out any business activities; and 2. Had no income in the Year of Assessment.	E-FILE

Which Corporate Income Tax Return should you file?

IRAS has simplified the Corporate Income Tax Return for smaller companies.

Select the appropriate form based on your company's annual revenue and tax matters:

Most simplified for smaller companies

Greater complexity for larger companies

Form for Dormant Company **only 2 essential fields**

– that did not carry on business and had no income in the FY

Form C-S (Lite) **only 6 essential fields**

– for companies with annual revenue of S\$200,000 or below that qualify for Form C-S

Form C-S **only 3 pages** — for Singapore-incorporated companies with annual revenue of not more than S\$5 million and no complex tax claims¹

Form C **7 pages** — for all other companies

Note: Financial statements, tax computations and supporting schedules must be filed together with Form C



Adopt [#SFFS](#) to automate tax preparation and file directly from your accounting software – saving time and reducing filing errors!

¹ Company is not claiming any of the following in the YA: Carry-back of Current Year Capital Allowances/ Losses, Group Relief, Investment Allowance, Foreign Tax Credit and Tax Deducted at Source

1 Before Filing

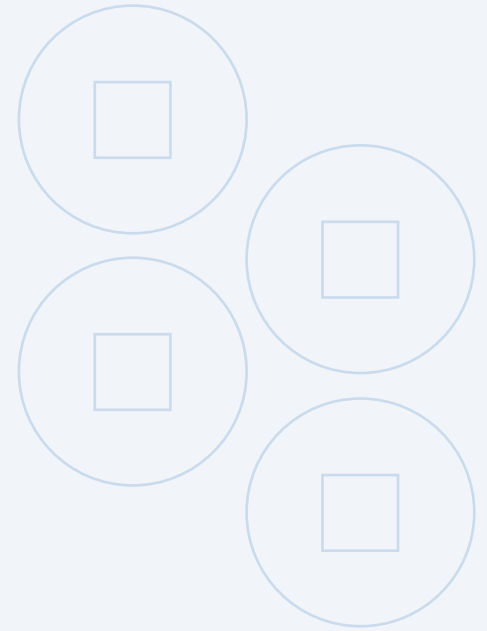
2 During Filing

3 After Filing



INLAND REVENUE
AUTHORITY
OF SINGAPORE

Form C-S/ Form C-S (Lite) /
Form C & Dormant Company



Filing Form C-S

Form C-S is a simplified Corporate Income Tax Return, designed to make filing easier for qualifying companies:

The company must:	The company must not claim any of the following:
• Be incorporated in Singapore • Have an annual revenue* of \$5 million or below • Derive only income taxable at 17%	• Carry-back of Current Year Capital Allowances/ Losses • Group Relief • Investment Allowance • Foreign Tax Credit and Tax Deducted at Source

- Prepare financial statements, tax computation and supporting schedules for filing of the Form C-S. Retain these documents and submit them to IRAS **only upon request**
- Companies claiming writing-down allowances for Intellectual Property Rights under Section 19B are required to file the [Declaration Form](#) at the time of lodgment of the Form C-S

* Revenue of a company refers to the main income source of the company excluding separate source income, such as interest, dividend and rental, which does not arise from its principal activity. In the case of an investment company, the revenue is its investment income (e.g. interest, dividend and rental).

Guide on Form C-S Filing



You can refer to the video below on the step-by-step guide on how to file your Form C-S.



Refer to IRAS' website at [iras.gov.sg](https://www.iras.gov.sg):

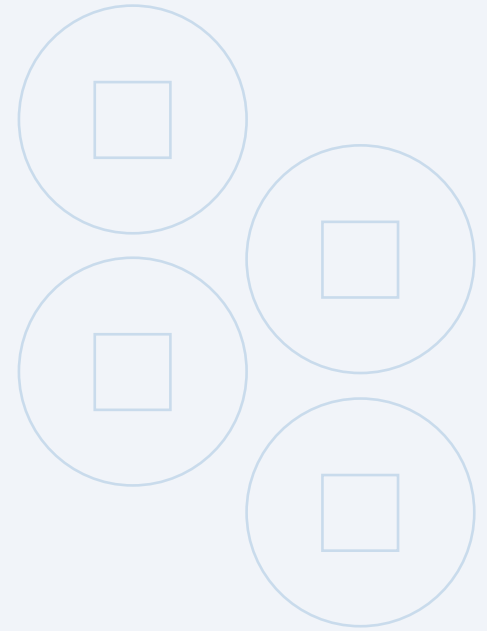
[Taxes > Corporate Income Tax > Form C-S/Form C-S\(Lite\)/Form C Filing > Guidance on Filing Form C-S/Form C-S\(Lite\)/Form C](#)





INLAND REVENUE
AUTHORITY
OF SINGAPORE

Form C-S/ **Form C-S (Lite)** /
Form C & Dormant Company



Filing of Form C-S (Lite)

Form C-S (Lite) further eases filing for companies with straightforward tax matters, with only **6 essential fields** to be completed.

Qualifying conditions

For Singapore-incorporated companies that qualify for Form C-S and with **annual revenue of \$200,000 or below**



Refer to IRAS' website at [iras.gov.sg](https://www.iras.gov.sg):

[Taxes > Corporate Income Tax > Form C-S/ Form C-S \(Lite\)/ Form C Filing > Overview of Form C-S/ Form C-S \(Lite\)/ Form C](#)



Filing of Form C-S (Lite) at myTax Portal

1) Input the company's **revenue** figure under Form C-S at the "Form Type" selection then click "E-FILE"

File Form C-S/ C

Form Type Selection

Year of Assessment 2026

Choose only one form type to begin filing.

Form Type	Description
Form C-S	Simplified Income Tax Return for Singapore-incorporated companies that meet all the following conditions: Note: 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). 1. Have revenue of S\$5 million or below; Revenue* (as stated in the financial statements for period ending in 2025) S\$ 2. Derive only income taxable at normal corporate tax rate; and 3. Not making <u>certain claims/ allowances</u>.

2) If the revenue figure entered is **\$200,000 or below**, the company will be presented with the option to file Form C-S (Lite). Click "FORM C-S (LITE)"

Year of Assessment 2022

Choose only one form type to begin filing.

Form Type

Form C-S

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

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

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

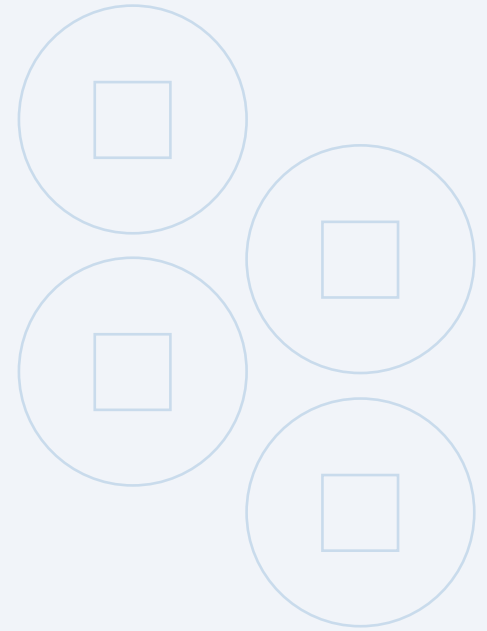
Please choose a form to proceed with filing.

FORM C-S FORM C-S (LITE)



INLAND REVENUE
AUTHORITY
OF SINGAPORE

Form C-S/ Form C-S (Lite)/
Form C & **Dormant Company**





Filing Form for Dormant Company

For companies that are inactive with no income in financial year 2025, the **Form for Dormant Company** requires only **2 essential fields** to be completed.



Refer to IRAS' website at iras.gov.sg:

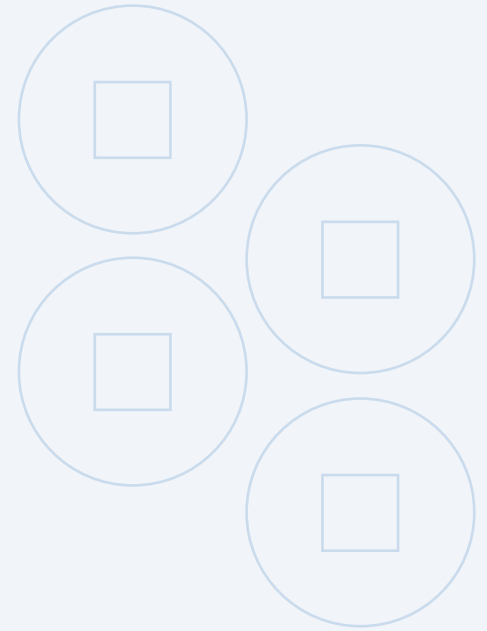
[Taxes > Corporate Income Tax > Form C-S/ Form C-S \(Lite\)/ Form C Filing > Overview of Form C-S/ Form C-S \(Lite\)/ Form C](#)





INLAND REVENUE
AUTHORITY
OF SINGAPORE

Form C-S/ Form C-S (Lite)/
Form C & Dormant Company



Filing Form C

Companies that do not meet the conditions to file Form C-S, Form C-S (Lite) or the Form for Dormant Company will have to file Form C together with the:

- Financial statements
- Detailed profit and loss statement
- Tax computation
- Supporting schedules



Tips for attaching documents

- ✓ Ensure hardcopy documents are scanned into clear images
- ✓ Convert documents to PDF format
- ✓ Use font size of at least 11 for your attachments
- ✓ When reducing file size of attachments, the recommended resolution is 100dpi black and white

Note: Do NOT submit your revised tax computations for past YAs together with the current year filing. Please submit it using the “Revise/ Object to Assessment” digital service at mytax.iras.gov.sg



Refer to IRAS' website at [iras.gov.sg](https://www.iras.gov.sg):

[Taxes > Corporate Income Tax > Form C-S/ Form C-S \(Lite\)/ Form C Filing > Overview of Form C-S/ Form C-S \(Lite\)/ Form C](#)





INLAND REVENUE
AUTHORITY
OF SINGAPORE



After Filing

- Check Your Notice of Assessment (NOA)
- Make Payment or Receive Refund
- Object to assessment, if needed

After Filing



Check Your Tax Assessment Status

- Check your Company's Corporate Income Tax assessment status at mytax.iras.gov.sg or via the [IRAS Bot](#)
 - Available 3 working days **after** you have filed your Form C-S/ Form C-S (Lite) / Form C
- Once IRAS reviews your company's Corporate Income Tax submission, you will receive the tax bill, also known as the Notice of Assessment (NOA). You may retrieve a copy via the "View Corporate Tax Notices/ Letters" digital service at mytax.iras.gov.sg.



Refer to IRAS' website at iras.gov.sg for assistance on how to access the digital services:

[Taxes > Digital Services > Companies / Tax agents > Check Corporate Income Tax Statuses](#)

[Digital Services > Companies/ Tax Agents](#)



When to Pay Your Tax



- Companies must pay the tax stated in the NOA **within 1 month** from the date of the NOA, notwithstanding any objections.
- E.g. **Date of NOA:** 1 Jul 2026
Payment due date: 1 Aug 2026

How to Pay Your Tax

Companies can choose to pay their taxes from the following modes of payment:

Preferred Payment Mode

GIRO for Corporate Income Tax



Enjoy timely hassle-free tax payments and up to 10 interest-free monthly instalments.



PayNow QR



Pay your tax just by scanning PayNow QR code in myTax Portal.



AXS



Pay your tax via AXS e-Station or AXS m-Station at myTax Portal.



Internet Banking Bill Payment



Pay your tax via Internet Banking Bill Payment.



Internet Banking Fund Transfer



Pay your tax via Internet Banking Fund Transfer in your bank's portal.



Telegraphic Transfer



Pay your tax via Telegraphic Transfer (TT) if you do not maintain a Singapore bank account.





How to Pay Your Tax

Managing tax payments doesn't have to be complicated.

*With **GIRO**, you can enjoy seamless, automated payments — no missed deadlines, no manual transfers, and up to 10 interest-free monthly instalments for your estimated taxes*



*If your company banks with a participating bank, setting up GIRO is now easier than ever with **eGIRO** — **apply online via myTax Portal** in a few simple steps, with confirmation received within minutes.*



Refer to IRAS' website at [iras.gov.sg](https://www.iras.gov.sg):

[Home > Quick links > Payments > Corporate Income Tax > GIRO](#)



Benefits of GIRO

- Companies that are on [GIRO](#) qualify to pay the estimated tax on their ECI by instalments
- The earlier the company files its ECI, the greater the number of instalments it can enjoy.

ECI e-Filed By	No. of Instalments Given
26 th of 1st month from FYE	10
26 th of 2nd month from FYE	8
26 th of 3rd month from FYE	6
After 26 th of 3rd month from FYE	0



Refer to IRAS' website at [iras.gov.sg](https://www.iras.gov.sg):

[Home > Quick links > Payments > Corporate Income Tax > GIRO](#)



☐ Making changes to your tax filing or objecting to your assessment

- Companies that do not agree with the tax assessment issued by IRAS must file an objection within 2 months from the date of the NOA

E.g. Date of NOA: 17 Dec 2026

Company will have to object to the NOA by 17 Feb 2027

- Payment must be made within 1 month from the date of the NOA, notwithstanding any objections. If the objection is successful, IRAS will refund any excess amount paid
- If no objections are received within that period, the assessments will be treated as final



Refer to IRAS' website at [iras.gov.sg](https://www.iras.gov.sg):

[Taxes > Corporate Income Tax > Form C-S/ Form C-S \(Lite\)/ Form C Filing > After Filing Form C-S/ Form C-S \(Lite\)/ Form C](#)

Watch our e-Learning video:

[Corporate Tax Filing Obligations > Objecting to your NOA](#)



Making changes to your tax filing or objecting to your assessment

- Lodge an objection to the NOA using the “[Revise/ Object to Assessment](#)” digital service at myTax Portal
- Using this digital service, you get to enjoy overall quicker finalisation of tax matters from:
 - ✓ Reduced back and forth with IRAS by submitting all required information upfront
 - ✓ Faster processing and refund for lower-risk cases

NEW

In line with IRAS’ ongoing efforts to digitalise our interactions with taxpayers, IRAS plans to require all companies to use the [Revise/ Object to Assessment](#) digital service to submit objections and revisions to their Corporate Income Tax assessments from 1 Jul 2027. Companies are encouraged to familiarise themselves with the digital service ahead of the transition.

“Revise / Object to Assessment” digital service

Information to provide through “[Revise/ Object to Assessment](#)” digital service (where applicable):

- Year of Assessment
- Date of NOA
- Description of the item(s) under objection
- Amount of income/ deduction for each item under objection
- Reason to explain why deduction/ allowance/ relief ought to be allowed
- Reason why income should not be subject to tax
- Details on voluntary disclosure of errors
- Original and/ or revised tax computation and supporting schedules
- Original and/ or revised financial statements, with detailed profit and loss statement



INLAND REVENUE
AUTHORITY
OF SINGAPORE



Voluntary Disclosure Programme (VDP)

Voluntary Disclosure Programme (VDP)

Overview of VDP

- Aims to encourage taxpayers that have made errors in their tax returns to voluntarily come forward to correct their errors and set their tax matters right, in exchange for reduced penalties
- Applicable to
 - Individual Income Tax
 - Corporate Income Tax
 - Goods and Services Tax (GST)
 - Withholding Tax
 - Stamp Duty

Qualifying Conditions

- Voluntary disclosure must be timely, accurate, complete and self-initiated by taxpayer
- Cooperate fully with IRAS to correct the errors made
- Pay or make arrangements with IRAS to pay additional taxes and penalties imposed (if any), and honour such arrangements till all payments are made

Voluntary Disclosure Programme (VDP)

Reduced Penalties

Voluntary Disclosure Made

Within 1 year from statutory filing date

> 1 year from statutory filing date

Penalty Treatment

No penalty imposed

Reduced penalty of:
• 5% per annum for Income Tax*

** For Income Tax, reduced penalty is 5% of tax undercharged or of the amount of cash payout/ bonus exceeding entitlement obtained, for each year that income was late in being brought to tax.*



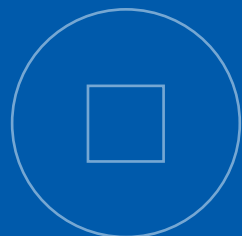
Refer to IRAS' website at [iras.gov.sg](https://www.iras.gov.sg):

[Taxes > Corporate Income Tax > Corporate Income Tax Compliance > Voluntary Disclosure of Errors for Reduced Penalties](https://www.iras.gov.sg/ct-vdp)





INLAND REVENUE
AUTHORITY
OF SINGAPORE



Recap

Key Takeaways



File by **30 Nov 2026** - if you have not started yet, you need to start now, don't leave it until the last minute!



Choose the most appropriate form for you to have a more seamless filing experience



Need help? Make use of this deck for all self-help resources and links



INLAND REVENUE
AUTHORITY
OF SINGAPORE

Thank you

www.iras.gov.sg



The information presented in the slides aims to provide a better general understanding of taxpayers' tax obligations and is not intended to comprehensively address all possible tax issues that may arise. This information is correct as at the date of presentation. While every effort has been made to ensure that this information is consistent with existing law and practice, should there be any changes, IRAS reserves the right to vary its position accordingly.