

An overview of the types of Income Tax Return is as follows:

	Form C	Form C-S	
		Form C-S	Form C-S (Lite)
Qualifying Companies	All companies	Singapore-incorporated companies with annual revenue of \$5 million or below	Singapore-incorporated companies with annual revenue of \$200,000 or below
Submission of Supporting Documents	Required to submit financial statements and tax computations	Not required to submit financial statements and tax computations	
Other Qualifying Conditions		<ul style="list-style-type: none"> • The company only derives income taxable at the prevailing corporate tax rate of 17% • The company is not claiming any of the following in the YA: <ul style="list-style-type: none"> ○ Carry-back of Current Year Capital Allowances/ Losses ○ Group Relief ○ Investment Allowance ○ Foreign Tax Credit and Tax Deducted at Source 	