Form C-S/ C submitted for YA 2018

By 31 Mar 2021:
Review completed – no change to original assessment

By 31 Mar 2021:
Review completed – assessment revised. Additional/Amended NOA issued. (NOA Type 4)*

*Most assessments that undergo compliance or detailed review will be treated as completed progressively, as and when the issues are resolved. This is likely to be before 31 Mar 2021. A small number of very complex cases that require in-depth discussions with taxpayers may be resolved after 31 Mar 2021.

# In exceptional scenarios where IRAS receives other information (e.g. from third party sources) which may affect the tax liability of the company, IRAS may conduct a further review. This is subject to the time limits imposed on IRAS with regard to the revision of tax assessments.