

Application for Waiver of Income Tax Return (Form C-S/ C) Submission by a Dormant Company



Please read the following before completing the form:

- (I) This Form takes approximately 5 minutes to complete.
- (II) You must be an authorised person of the company to submit this Form. Authorised persons include the Director, Manager, Principal Officer, Financial Controller, Tax Agent and Company's Secretary.
- (III) To expedite the review of your application, we recommend that you submit it via the "Apply for Waiver to Submit Income Tax Return (Dormant Company)" e-Service at mytax.iras.gov.sg. This e-Service provides companies with the convenience of e-Filing their Form C-S/ C for advance Years of Assessment up to the date of business cessation. Alternatively, please submit the duly completed and signed Form to IRAS by post or submit the application via myTax Mail (<https://mytax.iras.gov.sg>) or Email Us template on the IRAS website (<https://www.iras.gov.sg/irashome/web/pages/feedback/formTaxOnCompanies.aspx>).
- (IV) To qualify for a waiver of Form C-S/ C submission, the company:
 - (a) must be dormant and has submitted either its Form C-S/ C, accounts and tax computations up to the date of cessation of business;
 - (b) must not own any investments (e.g. shares, real properties, fixed deposits). If the company owns investments, it must not derive any income from these investments;
 - (c) must have been de-registered for Goods and Services Tax (GST) purposes prior to this application if it had previously been a GST-registered company; and
 - (d) must not have the intention to recommence business within the next 2 years.
- (V) We will notify you of the outcome of your application in writing within 3 months from the date IRAS receives the application.
- (VI) Please note that a dormant company is still required to file its Annual Returns with the Accounting and Corporate Regulatory Authority (ACRA). For more information on ACRA's filing requirement for dormant companies, please refer to the ACRA website at www.acra.gov.sg.

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

Section 1 – Company Particulars	
Name of company	: _____
Tax reference no.	: _____
Section 2 – Declaration	
I declare that I am an authorised person of the company and the information provided below is true and complete.	
1. I confirm the company satisfies the conditions mentioned in (IV) above.	
2. The company has not been carrying on business, does not have trade income <u>and</u> has not been deriving or receiving income from any investments (e.g. dividend income from foreign shares, rental income from real properties, interest income from fixed deposits) owned by the company since:	
<input type="radio"/> its incorporation date <input type="radio"/> _____ (dd/mm/yyyy). <i>(Please select the appropriate button)</i>	
3a. The company is a property developer.	
<input type="radio"/> No (Proceed to Section 3) <input type="radio"/> Yes (Proceed to 3b)	
3b. The company has unsold units or ongoing projects.	
<input type="radio"/> No (Proceed to Section 3) <input type="radio"/> Yes [^]	
[^] Note: The company will not be eligible for waiver if it has unsold units/ongoing projects or still deriving income from any investment.	
Section 3 – Undertaking	
I undertake to notify the Comptroller of Income Tax should the company resume business, derive or receive any income.	
Full name of person making the application	: _____
Identification number of person making the application	: _____
Designation of person making the application	: _____
Signature	: _____
Date of application	: _____
Contact person	: _____
Contact number	: _____