

**FORM FOR FILING NOTICE OF OBJECTION
CORPORATE INCOME TAX**



INLAND REVENUE
AUTHORITY
OF SINGAPORE

IMPORTANT NOTES:

1. Taxpayers (i.e. Companies, Registered Business Trusts, REITs, sub-trusts, exchange-traded funds, private trusts (excluding trusts created under the wills of deceased persons and intestate estates), permanent establishments in Singapore including Singapore branches of foreign companies) are encouraged to file an objection via the "Revise/ Object to Assessment" digital service in myTax Portal (if applicable). There is no need to submit this form when using the digital service.
2. The objection must be lodged within 2 months from the date of the Notice of Assessment(s) (NOA).
3. You may also submit this form by:
 - (a) myTax Mail¹ through myTax Portal (recommended). For Trusts (e.g. REITs, sub-trusts, REIT ETFs), you may submit this form by email to Trust@iras.gov.sg; or
 - (b) post to the "Comptroller of Income Tax, 55 Newton Road Revenue House Singapore 307987"
4. To expedite our review of your objection, please ensure that this form is duly completed and signed. This form takes approximately 15 minutes to complete.

Section A : Particulars of the Taxpayer

Name of Taxpayer : _____
 Tax Reference Number : _____

Section B: Details of Objection

Year of Assessment	Date of NOA (dd/mm/yyyy)	Description of item under objection	Amount of Income/ Deduction (\$)	Grounds of objection

Note: If the space is insufficient, you may attach a separate sheet with the above-mentioned details.

Section C: Supporting Information or Documents

State the supporting information/ documents/ proposed tax computation in the box below, and enclose it together with the form for review.

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¹ Please select "Reply to IRAS" when sending via myTax Mail.

Section D: Reasons for Late Objection

To be completed only if the Notice of Objection has not been lodged within 2 months from the date of NOA.

Section E : Checklist

Complete this checklist to confirm that you have filed a valid Notice of Objection. Please cross the appropriate boxes for all the items listed below.

	Yes _____	No _____
1. This Notice of Objection is filed within 2 months from the date of NOA.	<input type="checkbox"/>	<input type="checkbox"/>
2. The following details have been provided in your Notice of Objection:		
a. Year of Assessment;	<input type="checkbox"/>	<input type="checkbox"/>
b. Description of item under objection;	<input type="checkbox"/>	<input type="checkbox"/>
c. Amount under objection (for each item);	<input type="checkbox"/>	<input type="checkbox"/>
d. Grounds of objection;	<input type="checkbox"/>	<input type="checkbox"/>
3. Your objection is <u>not</u> in relation to any tax adjustments which have been finalised in any previous Notice of Assessment of the same Year of Assessment.	<input type="checkbox"/>	<input type="checkbox"/>

Your Notice of Objection is invalid if your response is “No” to any of the above items.

Section F : Declaration

On behalf of the taxpayer indicated under Section A, I hereby declare that the information given is true and complete.

Name of Person
Completing the Form

Designation

Contact
Number

Signature

Date