

# User Guide for Tax Agent

## File Estimated Chargeable Income (ECI)

# User Guide (Tax Agent): File Estimated Chargeable Income (ECI)

INLAND REVENUE AUTHORITY OF SINGAPORE

Q

Email Us (myTax Mail) | Notices/Letters | Account | Logout

Overview | **Corporate Tax** | GST | Employers | Property | S45 | More

Last login on Friday, 11/05/2017 10:58 AM

- Access Tax Agent e-Services
- Apply for Certificate of Residence (COR)
- Apply for Waiver to Submit Tax Return (Dormant Company)
- File ECI**
- File Form C-S/C
- Revise/ Object to Assessment
- Submit Document
- View Corporate Tax Filing Status
- View Donations
- View Late Filing Fee/ Summons

myTax Portal is a secure, personalised portal for you to view and manage your tax assessments with the help of your convenience.

Use the navigation bar above to access a range of e-Services available to you.

| Step | Action/ Note   |
|------|--|
|      | <b>Main Menu</b>   |
| 1    | Upon login to myTax Portal, select the e-Service from the menu:<br>Corporate Tax ><br><b>File ECI.</b>                                 |
|      | <b>Note:</b><br>For steps on logging in to myTax Portal, you may refer to our <a href="#">Guide on How to Log In to myTax Portal</a> . |

# User Guide (Tax Agent): File Estimated Chargeable Income (ECI)

## File ECI

File New ECI

PROCEED

## Records Pending Approval

### Note

If filing is done for multiple clients in one submission, a consolidated Acknowledgement page showing details of all clients will be generated.

If you prefer to have separate Acknowledgement page for each client, please file for only one client per submission.

1 - 2 of 2 Record(s)

| Tax Ref No.                            | Name        | Year of Assessment | Approve before | Actions |
|--|-------------|--------------------|----------------|---------|
| <input type="checkbox"/> 202012345A    | ABC PTE LTD | 2022               | 05 Sep 2021    | DELETE  |
| Updated by XXX on 22 Aug 2021 12:05 AM |             |                    |                |         |
| <input type="checkbox"/> 202112345A    | DEF PTE LTD | 2022               | 05 Sep 2021    | DELETE  |
| Updated by XXX on 22 Aug 2021 12:05 AM |             |                    |                |         |

PROCEED

| Step | Action/ Note   |
|------|--|
|      | <b>File ECI (Preparer's view)</b>  |
| 1    | Click on <b>Proceed</b> to file ECI. (continue on page 5)  |
|      | <p><u>Notes:</u></p> <ol style="list-style-type: none"> <li>Records which you have previously submitted to Approver will appear under <b>Records Pending Approval</b>.</li> <li>Records pending Approver's action can only be deleted or submitted to IRAS by Approver.</li> </ol> |

# User Guide (Tax Agent): File Estimated Chargeable Income (ECI)

## File ECI

File New ECI

PROCEED

## Records Pending Approval

### Note

If filing is done for multiple clients in one submission, a consolidated Acknowledgement page showing details of all clients will be generated.

If you prefer to have separate Acknowledgement page for each client, please file for only one client per submission.

1 - 2 of 2 Record(s)

| Tax Ref No.                                    | Name        | Year of Assessment | Approve before | Actions |
|--|-------------|--------------------|----------------|---------|
| <input checked="" type="checkbox"/> 202012345A | ABC PTE LTD | 2022               | 05 Sep 2021    | DELETE  |
| Updated by XXX on 22 Aug 2021 12:05 AM         |             |                    |                |         |
| <input checked="" type="checkbox"/> 202112345A | DEF PTE LTD | 2022               | 05 Sep 2021    | DELETE  |
| Updated by XXX on 22 Aug 2021 12:05 AM         |             |                    |                |         |

PROCEED

## Step

## Action/ Note

### File ECI (Approver's view)

1

Click on **Proceed** to file ECI.  
(continue on page 5)  
Or  
Select the checkbox and click on **Proceed** to retrieve information for the respective record under **Records Pending Approval**. You may select up to a maximum of 4 clients per submission. (continue on page 6)

### Notes:

1. You will be able to view records which are submitted by Preparer under **Records Pending Approval**.
2. Click on **Delete** for the specific record if you wish to remove an entry.

# User Guide (Tax Agent): File Estimated Chargeable Income (ECI)

File ECI

## Client Selection

**Note**

If filing is done for multiple clients in one submission, a consolidated Acknowledgement page showing details of all clients will be generated.

If you prefer to have [separate Acknowledgement page](#) for each client, please [file for only one client per submission](#).

Year of Assessment (YA)\*

2020
  2021
  2022

Client Tax Ref No.\* 

UEN-LOCAL CO

ADD

Maximum of 4 clients per submission

| Tax Ref No. | Name        | Financial Year End | Actions                               |
|-------------|-------------|--------------------|---------------------------------------|
| 202012345A  | ABC PTE LTD | 30 Jun             | <input type="button" value="DELETE"/> |
| 202112345A  | DEF PTE LTD | 31 Dec             | <input type="button" value="DELETE"/> |

PROCEED

Step

Action/ Note

**Client Selection  
(File New ECI)**

1

Select the **Year of Assessment (YA)**, enter the **Client Tax Ref No.** and click on **Add**.

2

Click on **Proceed**.

Notes:

1. You can e-File for one back YA, current YA and one advance YA.
2. Click on **Delete** for the specific record if you wish to remove an entry.
3. If you wish to e-File for multiple clients in one submission, you may add up to a maximum of 4 clients before clicking on **Proceed**.

# User Guide (Tax Agent): File Estimated Chargeable Income (ECI)

## File ECI

### 1. Main Form

### 2. Confirmation

### 3. Filing Outcome

Please note that the Tax Exemption Scheme for New Start-Up Companies/ Partial Tax Exemption will be given automatically. Do **not** exclude it from the ECI amount.

Year of Assessment 2022

Revenue refers to a company's main source of income, excluding separate source income such as interest. For an investment holding company, it would be its investment income (e.g. interest and dividend income).

ABC PTE LTD

Tax Ref No. 202012345A

Financial Year End 30 Jun ⓘ

The company satisfies all conditions to qualify for tax Exemption Scheme for New Start-Up Companies\*

Yes  No

The company's first Year of Assessment after incorporation\*

2020  2021  2022

Revenue\*

S\$

### Estimated Chargeable Income

Tax Rate (%)

ECI (S\$)\*

17.00

10.00

Total ECI

S\$ 0

Estimated Tax Payable

S\$ 0.00

### Step

### Action/ Note

#### Main Form

(continue to next page)

1

If the financial year end displayed is incorrect, please:

- Update it with the Accounting & Corporate Regulatory Authority (ACRA) at BizFile+ if the company is registered with ACRA.
- Update it via the **Update Corporate Profile/ Contact Details** e-Service if the company is a foreign company that is not registered with ACRA.

2

Click on **Yes** to confirm that the company satisfies all conditions and select the **first Year of Assessment after incorporation** if the company qualifies for Tax Exemption Scheme for New Start-Up Companies.

3

Enter the **Revenue** amount. This field is compulsory with effect from Jan 2017. Do not leave the Revenue field blank.

4

Enter the appropriate tax rate if the ECI is to be taxed at a rate other than the current corporate tax rate or the concessionary tax rate of 10%. You may leave the boxes empty if there is no incentive income that is taxed at 10% or the incentive income is fully exempt from tax.

# User Guide (Tax Agent): File Estimated Chargeable Income (ECI)

DEF PTE LTD

Tax Ref No. 202112345A

Financial Year End 31 Dec ⓘ

The company satisfies all conditions to qualify for tax Exemption Scheme for New Start-Up Companies\*

The company's first Year of Assessment after incorporation\*

Revenue\*

Yes     No  
 2020     2021     2022  
 S\$

**Estimated Chargeable Income**

| Tax Rate (%)         | ECI (S\$)*           |
|----------------------|----------------------|
| 17.00                | <input type="text"/> |
| 10.00                | <input type="text"/> |
| <input type="text"/> | <input type="text"/> |
| <input type="text"/> | <input type="text"/> |

Total ECI S\$ 0

Estimated Tax Payable S\$ 0.00

**Next Step**

Discard changes and return to previous page.

OR

Proceed to Confirmation Page to verify filing details.

| Step | Action/ Note  |
|------|---|
|      | <b>Main Form</b>  |
| 1    | If you are filing for more than one client, repeat Steps 1 to 4 in the previous slide for the subsequent clients.                                     |
| 2    | Click on <b>Confirmation Page</b> .   |
|      | <u>Note:</u><br>The form will be populated with the information entered by the Preparer if this is a retrieval from <b>Records Pending Approval</b> . |

# User Guide (Tax Agent): File Estimated Chargeable Income (ECI)

File ECI

SAVE AS PDF/PRINT

1. Main Form

2. Confirmation

3. Filing Outcome

## Confirmation

### ABC PTE LTD

|                    |              |
|--------------------|--------------|
| Tax Ref No.        | 202012345A   |
| Year of Assessment | 2022         |
| Revenue            | SS 1,234,567 |

| Tax Rate (%) | ECI (SS) |
|--------------|----------|
| 17.00        | 10,000   |

**Total ECI** SS 10,000

**Estimated Tax Payable** SS 425.00

### DEF PTE LTD

|                    |              |
|--------------------|--------------|
| Tax Ref No.        | 202112345A   |
| Year of Assessment | 2022         |
| Revenue            | SS 1,234,567 |

| Tax Rate (%) | ECI (SS) |
|--------------|----------|
| 17.00        | 10,000   |
| 10.00        | 2,000    |

**Total ECI** SS 12,000

**Estimated Tax Payable** SS 625.00

| Step | Action/ Note   |
|------|--|
|      | <b>Confirmation Page</b><br>(continue to next page)  |
| 1    | Check the information entered.   |
|      | <u>Note:</u><br>You can click on <b>Save As Pdf/ Print</b> to print or save a copy of the confirmation page. |



# User Guide (Tax Agent): File Estimated Chargeable Income (ECI)

Details of Filer & Contact Person

|                         |                                       |              |                      |
|-------------------------|---------------------------------------|--------------|----------------------|
| Name of Filer           | TINA LIM                              | Designation* | <input type="text"/> |
| Tax Agent Firm          | XYZ AGENCY                            |              |                      |
| Name of Contact Person* | <input type="text" value="TINA LIM"/> | Designation* | <input type="text"/> |
| Contact No.*            | +65 <input type="text"/>              |              |                      |

**Next Step**

Return to filing page to make changes.  OR

| Step | Action/ Note   |
|------|--|
|      | <b>Confirmation Page</b>   |
| 1    | Complete the <b>Details of Filer &amp; Contact Person</b> section.   |
| 2    | Click on <b>Submit</b> if you are authorised as Approver.<br>or<br>Click on <b>Submit to Approver</b> if you are authorised as Preparer. |
| 3    | Click <b>Yes</b> to confirm your submission to IRAS or Approver in the pop up message box.   |
|      | <u>Note:</u><br>You can click on <b>Amend</b> to edit the information entered.   |

**Next Step**

Return to filing page to make changes.  OR

Confirm Submission

Submit to Approver?

Confirm Submission

Submit to IRAS?

# User Guide (Tax Agent): File Estimated Chargeable Income (ECI)

File ECI

SAVE AS PDF/ PRINT

1. Main Form    2. Confirmation    3. Filing Outcome

## Acknowledgement

### Successful Submission

We have received your ECI filing.

|                     |        |            |                     |
|---------------------|--------|------------|---------------------|
| Acknowledgement No. | 243750 | Date/ Time | 22 Aug 2021 1:10 AM |
| Year of Assessment  | 2022   |            |                     |

### Notice of Assessment

The Notice of Assessment for the ECI you have just filed would be sent to the company's registered address in a week's time.

No Notice of Assessment would be issued if you have filed "0" ECI.

### GST Registration

Companies with revenue of more than S\$1 million (excluding dividends and interest) may need to register for GST. For details, refer to [GST Registration](#).

### Details of Filer & Contact Person

|               |          |             |           |
|---------------|----------|-------------|-----------|
| Name of Filer | TINA LIM | Designation | TAX AGENT |
|---------------|----------|-------------|-----------|

|                |            |
|----------------|------------|
| Tax Agent Firm | XYZ AGENCY |
|----------------|------------|

|                        |          |             |           |
|------------------------|----------|-------------|-----------|
| Name of Contact Person | TINA LIM | Designation | TAX AGENT |
|------------------------|----------|-------------|-----------|

|             |              |
|-------------|--------------|
| Contact No. | +65 61234567 |
|-------------|--------------|

Step

Action/ Note

**Filing Outcome**  
(continue to next page)

1

You will receive an acknowledgement upon successful submission.

### Notes:

1. Acknowledgement number will only be provided for successful submission to IRAS. No Acknowledgement number will be provided for submission pending Approver's action.
2. You can click on **Save As Pdf/ Print** to print or save a copy of the Acknowledgement.

# User Guide (Tax Agent): File Estimated Chargeable Income (ECI)

## Submission Details

| ABC PTE LTD                  |                   |
|------------------------------|-------------------|
| Tax Ref No.                  | 202012345A        |
| Year of Assessment           | 2022              |
| Revenue                      | S\$ 1,234,567     |
| Tax Rate (%)                 | ECI (S\$)         |
| 17.00                        | 10,000            |
| <b>Total ECI</b>             | <b>S\$ 10,000</b> |
| <b>Estimated Tax Payable</b> | <b>S\$ 425.00</b> |
| DEF PTE LTD                  |                   |
| Tax Ref No.                  | 202112345A        |
| Year of Assessment           | 2022              |
| Revenue                      | S\$ 1,234,567     |
| Tax Rate (%)                 | ECI (S\$)         |
| 17.00                        | 10,000            |
| 10.00                        | 2,000             |
| <b>Total ECI</b>             | <b>S\$ 12,000</b> |
| <b>Estimated Tax Payable</b> | <b>S\$ 625.00</b> |

[FILE FOR NEXT CLIENT](#)

| Step | Action/ Note  |
|------|---|
|      | <b>Filing Outcome</b>   |
| 1    | You can click on <b>File for Next Client</b> to continue filing for another client. |

## Contact Information

For enquiries on this user guide, please call 1800 356 8622 or email at [myTax Mail](#).

Published by  
Inland Revenue Authority of Singapore

Published on 3 Sep 2021

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