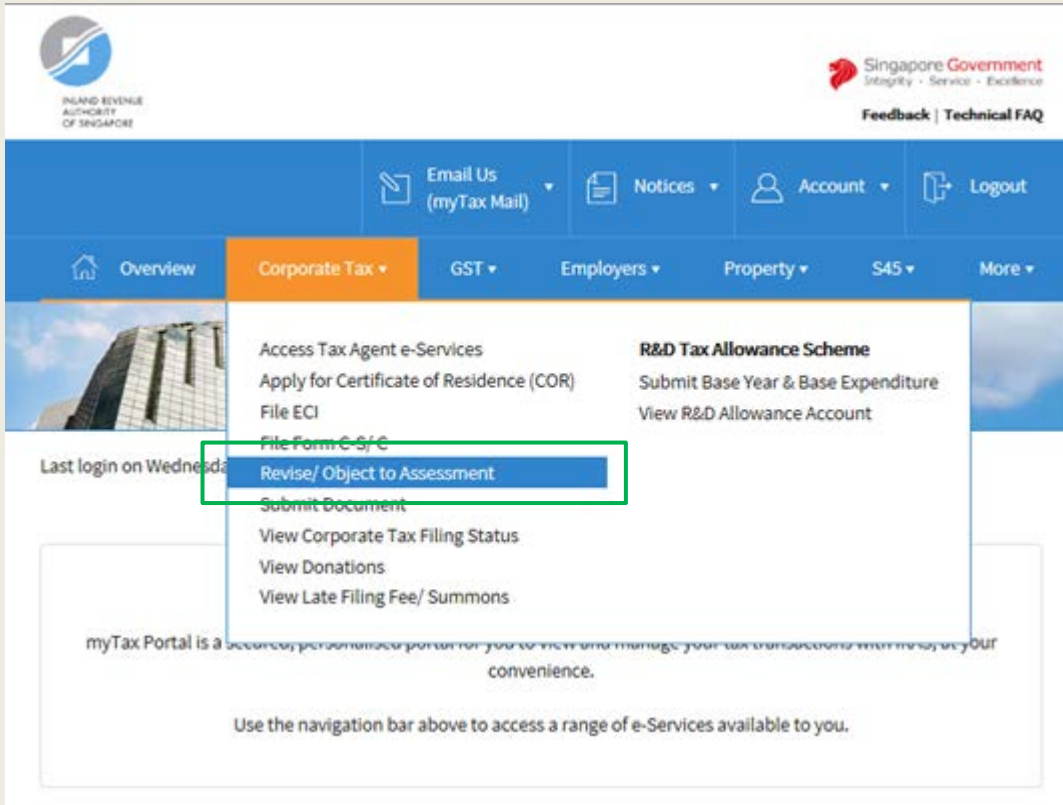


User Guide for Tax Agent

Revise/ Object to Assessment

User Guide (Tax Agent): Revise/ Object to Assessment



| Step | Action/ Note |
|------|---|
| | Main Menu |
| 1 | Upon login to myTax Portal, select the e-Service from the menu: Corporate Tax > Revise/ Object to Assessment. |
| | Note: For steps on logging in to myTax Portal, you may refer to our Guide on How to Log In to myTax Portal. |

User Guide (Tax Agent): Revise/ Object to Assessment

Revise/ Object to Assessment

File New Revision/ Objection

Client Tax Ref No. UEN-LOCAL CO

Year of Assessment 2018

Revise/ Object to Estimated Chargeable Income (ECI)
 Revise Form C-S/ C Filing (Status of Form C-S/ C is Under Review)
 Object to Notice of Assessment (NOA) for Form C-S/ C

PROCEED

Records Pending Approval

1 - 6 of 6 Record(s)

| Tax Ref No. | Name | Revise/ Object to | Year of Assessment | Actions |
|-------------|-------------|-------------------|--------------------|--|
| 20120353D | ABC PTE LTD | NOA | 2016 | <input type="button" value="DELETE"/> <input type="button" value="PROCEED"/> |

Updated by DERIK HO on 13 Jul 2017 02:32 PM

| Step | Action/ Note |
|------|---|
| | Revise/ Object to Assessment (Preparer's view) |
| 1 | Enter the Client Tax Ref No. and select the relevant Year of Assessment . |
| 2. | Select one of the indicated radio buttons before clicking on Proceed to file a new application. <ul style="list-style-type: none"> Revise/ object to ECI—continue on pages 5 to 12 Revise Form C-S/ C Filing—continue on pages 13 to 17 Object to NOA for Form C-S/ C—continue on pages 18 to 23 |
| | <p><u>Notes:</u></p> <ol style="list-style-type: none"> Find out which radio button to choose for your scenario in our FAQs. You will be prompted with the relevant error message if the objection is not applicable for the selected item. Please re-select based on the message. Objection records which you have previously submitted to Approver will appear under Records Pending Approval. Records pending Approver's action can only be deleted or submitted to IRAS by Approver. |

User Guide (Tax Agent): Revise/ Object to Assessment

Revise/ Object to Assessment

File New Revision/ Objection

Client Tax Ref No.

Year of Assessment

Revise/ Object to Estimated Chargeable Income (ECI)
 Revise Form C-S/ C Filing (Status of Form C-S/ C is Under Review)
 Object to Notice of Assessment (NOA) for Form C-S/ C

PROCEED

Records Pending Approval

1 - 6 of 6 Record(s)

| Tax Ref No. | Name | Revise/ Object to | Year of Assessment | Actions |
|-------------|-------------|-------------------|--------------------|--|
| 20120353D | ABC PTE LTD | NOA | 2016 | <input type="button" value="DELETE"/> <input type="button" value="PROCEED"/> |

Updated by DERIK HO on 13 Jul 2017 02:32 PM

| Step | Action/ Note |
|------|---|
| | Revise/ Object to Assessment (Approver's view) |
| 1 | <p>Enter the Client Tax Ref No. and select the relevant Year of Assessment. Select one of the indicated radio buttons before clicking on Proceed to file a new application.</p> <p>Or</p> <p>Click on Proceed to retrieve information for the respective record under Records Pending Approval if you wish to approve the objection.</p> <ul style="list-style-type: none"> Revise/ object to ECI—continue on pages 5 to 12 Revise Form C-S/ C Filing—continue on pages 13 to 17 Object to NOA for Form C-S/ C—continue on pages 18 to 23 |
| | <p><u>Notes:</u></p> <ol style="list-style-type: none"> Find out which radio button to choose for your scenario in our FAQs. You will be prompted with the relevant error message if the objection is not applicable for the selected item. Please re-select based on the message. You will be able to view objection records which are submitted by Preparer under Records Pending Approval. Click on Delete if you wish to cancel the objection record. |

User Guide (Tax Agent): Revise/ Object to ECI

Revise/ Object to Assessment

1. Main Form

2. Confirmation

3. Acknowledgement

Revise/ Object to ECI

Year of Assessment 2017

Financial Year End 31 Dec

Note

Should the revenue amount be different from that declared in the ECI Form, and there is no change in your ECI, you are not required to revise the revenue amount. You can revise the revenue amount when filing the income Tax Return (Form C-S/C).

The company qualifies for the tax exemption scheme for new start-up companies

Yes No

First YA after incorporation

Estimated Chargeable Income ⓘ

The Corporate Income Tax (CIT) Rebate will be given automatically. Please do not exclude CIT Rebate from the ECI amount.

Tax Rate(%)

ECI(\$\$)

17.00

34,534,345

10.00

44,230

0

0

Step

Action/ Note

Revise/ Object Estimated Chargeable Income (ECI)

(continue to next page)

1

Click on **Yes** and select the **First YA after incorporation** if the company qualifies for Tax Exemption Scheme for New Start-Up Companies.

2

Enter the revised ECI amounts that correspond to the appropriate tax rate.

User Guide (Tax Agent): Revise/ Object to ECI

| | |
|---|------------------|
| Total ECI | S\$ 34,578,575 |
| Estimated Tax Payable | S\$ 5,829,336.65 |
| Less: Tax Previously Assessed | S\$ 5,829,336.65 |
| Additional Tax Payable/(Tax to be Discharged) | S\$ 0.00 |

Reasons for Revision/ Objection to Assessment*

Revise ECI

240 characters

Next Step

Discard changes and return to Revision/ Objection Summary

CANCEL FILING

OR

Proceed to Confirmation Page to verify filing details

CONFIRMATION PAGE

CLEAR ALL

| Step | Action/ Note |
|------|--|
| | Revise Estimated Chargeable Income (ECI) |
| 1 | Enter the Reasons for Revision/ Objection to Assessment . |
| 2 | Click on Confirmation Page . (continue on page 9) |
| | <p><u>Note:</u></p> <p>The information entered by the Preparer will be populated if the Approver is retrieving the record under Records Pending Approval.</p> |

User Guide (Tax Agent): Revise/ Object to ECI

Revise/ Object to Assessment

1. Main Form

2. Confirmation

3. Acknowledgement

Revise/ Object to ECI

Year of Assessment 2017

Financial Year End 31 Dec

Note

Should the revenue amount be different from that declared in the ECI Form, and there is no change in your ECI, you are not required to revise the revenue amount. You can revise the revenue amount when filing the income Tax Return (Form C-S/C).

The company qualifies for the tax exemption scheme for new start-up companies

Yes No

First YA after incorporation

Estimated Chargeable Income ⓘ

The Corporate Income Tax (CIT) Rebate will be given automatically. Please do not exclude CIT Rebate from the ECI amount.

Tax Rate (%)

ECI (S\$)

17.00

216,170

10.00

0

0

0

Total ECI

S\$216,170

Step

Action/ Note

Revision to ECI is disallowed.
(continue to next page)

User Guide (Tax Agent): Revise/ Object to ECI

Estimated Tax Payable

SS12,564.61

Revision to ECI is not allowed. Please state the reasons for the objection.

Reasons for Revision/ Objection to Assessment*

Revise ECI

240 characters

Next Step

Discard changes and return to Revision/ Objection Summary.

CANCEL FILING

OR

Proceed to Confirmation Page to verify filing details.

CONFIRMATION PAGE

CLEAR ALL

| Step | Action/ Note |
|------|--|
| | Revision to ECI is disallowed. |
| 1 | Enter the Reasons for Revision/ Objection to Assessment , if online revision to ECI is not allowed. |
| 2 | Click on Confirmation Page . |

User Guide (Tax Agent): Revise/ Object to ECI

Revise/ Object to Assessment

 PRINT

1. Main Form

2. Confirmation

3. Acknowledgement

Revise/ Object to ECI

Confirmation

Name ABC PTE LTD
Tax Ref No. 201601234A
Year of Assessment 2017
Financial Year End 31 Dec

| Tax Rate (%) | ECI (\$\$) |
|---|--------------------------|
| 17.00 | 34,534,345 |
| 10.00 | 44,200 |
| Total ECI | S\$ 34,578,545.00 |
| Estimated Tax Payable | S\$ 5,829,333.65 |
| Less: Tax Previously Assessed | S\$ 5,829,336.65 |
| Additional Tax Payable/ (Tax to be Discharged) | S\$ 5,829,333.65 |
| Reasons for Revision/ Objection to Assessment | |
| > Revise ECI | |

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

User Guide (Tax Agent): Revise/ Object to ECI

Declaration

The company declares that the information given is true and complete.*

Details of Filer & Contact Person

Name of Filer: TINA LIM Designation*

Tax Agent Firm: XYZ AGENCY

Name of Contact Person*: TINA LIM Designation*

Contact No.*: +65

Next Step

Return to filing page to make changes Submit Revision/ Objection to IRAS

Confirm Submission

Submit to IRAS?

Next Step

Return to filing page to make changes Submit Revision/ Objection to Approver for review

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

Confirm Submission

Submit to Approver?

User Guide (Tax Agent): Revise/ Object to ECI

Revise/ Object to Assessment

 PRINT

1. Main Form

2. Confirmation

3. Acknowledgement

Revise/ Object to ECI

Acknowledgement

Successful Submission

We have received your revision/ objection. The company will be informed of the status in due course.

| | | | |
|---------------------|-------------|--------------------|---------------------|
| Name | ABC PTE LTD | Tax Ref No. | 201601234A |
| Acknowledgement No. | 229224 | Date/ Time | 13 Jul 2017 6:33 PM |
| Year of Assessment | 2017 | Financial Year End | 31-Dec |

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. | 61234567 | | |

| Step | Action/ Note |
|------|--|
| | Acknowledgment Page (continue to next page) |
| 1 | You will receive an acknowledgement upon successful submission. |
| 2 | Click on Print to print or save a copy of the Acknowledgement. |
| | <u>Note:</u> Acknowledgement number will only be provided for successful submission to IRAS. No Acknowledgement number will be provided for submission pending Approver's action. |

User Guide (Tax Agent): Revise/ Object to ECI

Summary

The company declares that it qualifies for the tax exemption scheme for new start-up companies and its first YA after incorporation is 2015

| Tax Rate (%) | ECI (S\$) |
|--------------|------------|
| 17.00 | 34,534,345 |
| 10.00 | 44,230 |

Total ECI S\$ 34,578,575.00

Estimated Tax Payable S\$ 5,829,336.65

Less: Tax Previously Assessed S\$ 0.25

Additional Tax Payable/ (Tax to be Discharged) S\$ 5,829,336.40

Reasons for Revision/ Objection to Assessment

> Revise ECI

[FILE FOR NEXT CLIENT](#)

| Step | Action/ Note |
|------|---|
| | Acknowledgement Page |
| 1 | You can click on File for Next Client to continue filing for another client. |

User Guide (Tax Agent): Revise Form C-S/ C Filing

Revise/ Object to Assessment

1. Main Form

2. Confirmation

3. Acknowledgement

Revise Form C-S/ C Filing

Year of Assessment 2016

Financial Year End 31 Dec

Reasons for Revision*

Error in figures filed in Form C-S/ C

213 characters

| Step | Action/ Note |
|------|--|
| | Revise Form C-S/ C Filing (continue to next page) |
| 1 | Enter the Reasons for Revision . |
| | <u>Note:</u> The information entered by the Preparer will be populated if the Approver is retrieving the record under Records Pending Approval . |

User Guide (Tax Agent): Revise Form C-S/ C Filing

File Attachment

| SN | Document | Filename | Actions |
|----|-------------------------|-------------------|-------------|
| 1 | Revised Tax Computation | Test.pdf (80 KB) | X REMOVE |
| 2 | Other Attachment | (0 KB) | SELECT FILE |

+ Add another document Maximum 10 documents

Next Step

Discard changes and return to Revision/ Objection Summary

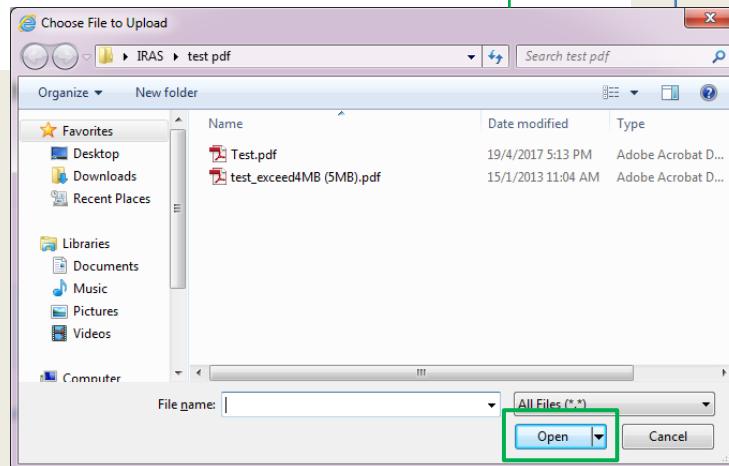
CANCEL FILING

OR

Proceed to Confirmation Page to verify filing details

CONFIRMATION PAGE

| Step | Action/ Note |
|------|---|
| | Revise Form C-S/ C Filing |
| 1 | Click on Select File . |
| 2 | Select the file to be submitted and click on Open . |
| 3 | A Remove button will appear after a file is selected. You can remove the file and re-select a correct file again by clicking on Select File . |
| 4 | Click on Confirmation Page . |
| | <p><u>Notes:</u></p> <ol style="list-style-type: none"> The file attachment can only be done by Approver. Additional files can be attached via Add another document hyperlink. Document attached has to be within the maximum file size of 2MB and in PDF format. |



User Guide (Tax Agent): Revise Form C-S/ C Filing

Revise/ Object to Assessment

 PRINT

1. Main Form

2. Confirmation

3. Acknowledgement

Revise Form C-S/ C Filing

Confirmation

| | |
|--------------------|-------------|
| Name | ABC PTE LTD |
| Tax Ref No. | 201601234A |
| Year of Assessment | 2017 |
| Financial Year End | 31 Dec |

Reasons for Revision

> Error in figures filed in Form C-S/ C

File Attachment

| S/N | Document | Filename |
|-----|-------------------------|---|
| 1 | Revised Tax Computation | Test.pdf (80 KB) |
| 2 | Other Attachment | Supported File Type(s) pdf Maximum File Size 2.00 MB |

Step

Action/ Note

Confirmation Page
(continue to next page)

1

Verify the information entered

Note:

You can click on **Print** to print or save a copy of the confirmation page.

User Guide (Tax Agent): Revise Form C-S/ C Filing

Declaration

The company declares that the information given is true and complete.*

Details of Filer & Contact Person

Name of Filer TINA LIM **Designation***

Tax Agent Firm XYZ AGENCY

Name of Contact Person* **Designation***

Contact No.* +65

Next Step

Return to filing page to make changes **OR** Submit Revision/ Objection to IRAS

Confirm Submission

Submit to IRAS?

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

Next Step

Return to filing page to make changes **OR** Submit Revision/ Objection to Approver for review

Confirm Submission

Submit to Approver?

User Guide (Tax Agent): Revise Form C-S/ C Filing

Revise/ Object to Assessment PRINT

1. Main Form 2. Confirmation **3. Acknowledgement**

Acknowledgement for Revise Form C-S/ C Filing

Successful Submission

We have received your revision/ objection. The company will be informed of the status in due course.

| | | | |
|---------------------|-------------|-------------|---------------------|
| Name | ABC PTE LTD | Tax Ref No. | 201601234A |
| Acknowledgement No. | 230772 | Date/ Time | 08 Aug 2017 4:17 PM |
| Year of Assessment | 2017 | | |

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 | | |

Reasons for Revision

> Error in figures filed in Form C-S/ C

File Attachment

| S/N | Document | Filename |
|-----|-------------------------|---|
| 1 | Revised Tax Computation | Test.pdf (80 KB) |
| 2 | Other Attachment | Supported File Type(s) pdf Maximum File Size 2.00 MB |

FILE FOR NEXT CLIENT

| Step | Action/ Note |
|------|--|
| | Acknowledgement Page |
| 1 | You will receive an acknowledgement upon successful submission. |
| 2 | You can click on File for Next Client to continue filing for another client. |
| | <p><u>Notes:</u></p> <ol style="list-style-type: none"> Acknowledgement number will only be provided for successful submission to IRAS. No Acknowledgement number will be provided for submission pending Approver's action. You can click on Print to print or save a copy of the Acknowledgement. |

User Guide (Tax Agent): Object to NOA

Revise/ Object to Assessment

1. Main Form

2. Confirmation

3. Acknowledgement

Object to NOA

Year of Assessment 2016

Date of Notice of Assessment *

Objection Details

Is the objection in relation to a tax adjustment that has been finalised previously?*

Yes No

Are you objecting to more than 4 items?*

Yes No

| Category | Item under Objection (100 characters) | Amount under Objection |
|----------------------|---------------------------------------|--------------------------|
| <input type="text"/> | <input type="text"/> | S\$ <input type="text"/> |
| <input type="text"/> | <input type="text"/> | S\$ <input type="text"/> |
| <input type="text"/> | <input type="text"/> | S\$ <input type="text"/> |
| <input type="text"/> | <input type="text"/> | S\$ <input type="text"/> |

Grounds of objection for all items listed above*

3000 character(s)

| Step | Action/ Note |
|------|---|
| | Object to Notice of Assessment (NOA) (continue to next page) |
| 1 | Enter the Date of Notice of Assessment. |
| 2 | If the objection is lodged after two months from the date of NOA, please complete the Reason for late objection. |

Reason for late objection *

You have missed the deadline to file the Notice of Objection. Please state your reason for late objection.

- Absence from Singapore
 Sickness
 Other reasonable causes,

| | |
|---|--|
| 3 | Enter the Objection Details by selecting the respective radio buttons and completing: <ul style="list-style-type: none"> - Category - Item under Objection - Amount under Objection - Grounds of objection |
| | Note: Submit details via file attachment(s) if you are objecting to 5 or more items. |

User Guide (Tax Agent): Object to NOA

File Attachment

Please provide details such as Year of Assessment, description, amount of the disputed items and detailed grounds of objection in the attachment(s).

Please ensure the attached documents are free of virus and active contents. [i](#)

| SN | Document | Filename | Actions |
|----|-------------------------|--|--|
| 1 | Revised Tax Computation | Test.pdf (80 KB) | <input type="button" value="X REMOVE"/> |
| 2 | Other Attachment | Supported File Type(s) pdf Maximum File Size 2 MB | <input type="button" value="SELECT FILE"/> |

[+ Add another document](#)

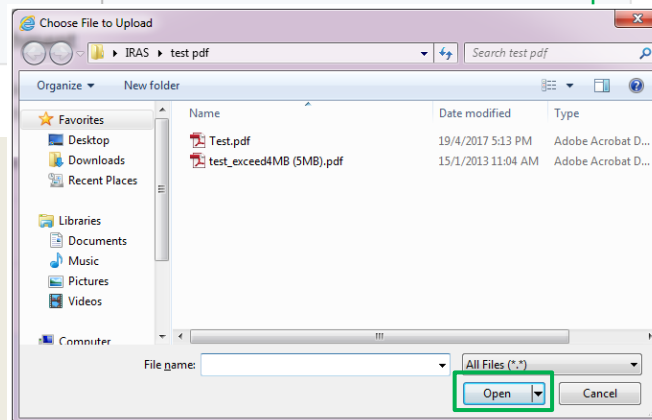
Maximum 10 documents

Next Step

Discard changes and return to Revision/ Objection Summary

OR

Proceed to Confirmation Page to verify filing details



| Step | Action/ Note |
|------|--|
| | Object to Notice of Assessment (NOA) |
| 1 | Click on Select File . |
| 2 | Select the file to be submitted and click on Open . |
| 3 | A Remove button will appear after a file is selected. You can remove the file and re-select a correct file again by clicking on Select File . |
| 4 | Click on Confirmation Page . |
| | <p><u>Notes:</u></p> <ol style="list-style-type: none"> 1. The file attachment can only be done by Approver. 2. Additional files can be attached via Add another document hyperlink. 3. The information entered by the Preparer will be populated if the Approver is retrieving the record under Records Pending Approval. 4. Document attached has to be within the maximum file size of 2MB and in PDF format. |

User Guide (Tax Agent): Object to NOA

Revise/ Object to Assessment

 PRINT

1. Main Form

2. Confirmation

3. Acknowledgement

Object to NOA

Confirmation

| | |
|------------------------------|-------------|
| Name | ABC PTE LTD |
| Tax Ref No. | 201601234A |
| Year of Assessment | 2017 |
| Date of Notice of Assessment | 01 Jul 2017 |

The company confirms that:

1. The objection is filed within 2 months from the date of the Notice of Assessment.
2. The objection is not in relation to a tax adjustment that has been finalised previously.
3. The details of the objection and reasons/ grounds of the objection have been provided as follows:

| Category | Item under Objection | Amount under Objection (S\$) |
|----------------------|---------------------------|------------------------------|
| ALLOWANCES/DONATIONS | Capital allowance claimed | 10,000 |

Grounds of Objection

> Fixed assets written off over one-year instead of three-years as they are low value assets.

File Attachment

| SN | Document | Filename |
|----|-------------------------|--------------------|
| 1 | Revised Tax Computation | Test.pdf (80 KB) |
| 2 | Other Attachment | |

Step

Action/ Note

Confirmation Page
(continue to next page)

1

Verify the information entered.

Note:

You can click on **Print** to print or save a copy of the confirmation page.

User Guide (Tax Agent): Object to NOA

Declaration

The company declares that the information given is true and complete.*

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 Submit Revision/ Objection to IRAS

OR

Next Step

Return to filing page to make changes Submit Revision/ Objection to Approver for review

OR

Confirm Submission

Submit to IRAS?

Confirm Submission

Submit to Approver?

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

User Guide (Tax Agent): Object to NOA

Revise/ Object to Assessment

 PRINT

1. Main Form

2. Confirmation

3. Acknowledgement

Object to NOA

Acknowledgement

Successful Submission

The Notice of Objection has been accepted as a valid objection based on the company's declaration. In the event that the company's declaration is incorrect, the Comptroller of Income Tax has the right to regard the Notice of Objection as invalid.

The tax issues in the Notice of Objection will be reviewed. The company will be informed of the outcome within 6 months.

| | | | |
|---------------------|-------------|-------------|---------------------|
| Name | ABC PTE LTD | Tax Ref No. | 201601234A |
| Acknowledgement No. | 23476 | Date/Time | 13 Jul 2017 5:01 PM |
| Year of Assessment | 2017 | | |

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. | 61234567 | | |

Step

Action/ Note

Acknowledgement Page
(continue to next page)

1

You will receive an acknowledgement upon successful submission.

2

Click **Print** to print or save a copy of the Acknowledgement.

Note:

Acknowledgement number will only be provided for successful submission to IRAS. No Acknowledgement number will be provided for submission pending Approver's action.

User Guide (Tax Agent): Object to NOA

Date of Notice of Assessment 01 Jul 2017

The company confirms that:

1. The objection is filed within 2 months from the date of the Notice of Assessment.
2. The objection is not in relation to a tax adjustment that has been finalised previously.
3. The details of the objection and reason/ ground for the objection have been provided as follows:

| Category | Item under Objection | Amount under Objection (\$\$) |
|----------------------|---------------------------|-------------------------------|
| ALLOWANCES/DONATIONS | Capital allowance claimed | 10,000 |

Grounds of Objection

> Fixed assets written off over one-year instead of three-years as they are low value assets.

File Attachment

| S/N | Document | Filename |
|-----|-------------------------|---|
| 1 | Revised Tax Computation | Test.pdf (80 KB) |
| 2 | Other Attachment | Supported File Type(s) pdf Maximum File Size 2.00 MB |

[FILE FOR NEXT CLIENT](#)

| Step | Action/ Note |
|------|---|
| | Acknowledgement Page |
| 1 | You can click on File for Next Client 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 1 Sep 2018

The information provided is intended for better general understanding and is not intended to comprehensively address all possible issues that may arise. The contents are correct as at 01/09/2018 and are provided on an “as is” basis without warranties of any kind. IRAS shall not be liable for any damages, expenses, costs or loss of any kind however caused as a result of, or in connection with your use of this user guide.

While every effort has been made to ensure that the above information is consistent with existing policies and practice, should there be any changes, IRAS reserves the right to vary its position accordingly.

© Inland Revenue Authority of Singapore