

Frequently Asked Questions –Apply for Waiver/ File last Form C-S/ C (Dormant/ Striking Off)

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1. What are the qualifying conditions that a company must satisfy in order to use the “Apply for Waiver/ File last Form C-S/ C (Dormant/ Striking Off)” digital service?

A company that satisfies the following conditions will qualify for the waiver:

- i. must be dormant and has submitted its Form C-S/ Form C-S (Lite)/ Form C, financial statements and tax computation(s) up to the date of cessation of business;
- ii. 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;
- iii. 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
- iv. must not have the intention to recommence business within the next 2 years.

2. Can a foreign company or a foreign company’s Singapore branch apply for this waiver?

The waiver is not applicable to a Singapore branch of a foreign company which is registered with the Accounting and Corporate Regulatory Authority (ACRA). In accordance with Section 377(1) of the Companies Act 1967, such Singapore branches are required to notify ACRA within 7 days after it ceased to carry on business in Singapore. The Singapore branch should also notify IRAS in writing at the same time so that its tax matters and tax liabilities could be settled. The written notification shall include:

- i. Subject header “Cessation of business in Singapore”;
- ii. Date of cessation of business in Singapore in dd/mm/yyyy format;
- iii. Name and contact details of a person whom IRAS can liaise with on tax matters; and
- iv. All outstanding Corporate Income Tax Returns (Form C), financial statements and tax computations up to the date of cessation of business.

Once the Singapore branch’s cessation of business in Singapore is recorded in ACRA’s register, IRAS will not send any more Form C to the entity.

On the other hand, if a foreign company had been filing Form C but was not registered with ACRA and had ceased business, it may apply for a waiver in writing with the following information:

- i. Subject heading “Cessation of business in Singapore”;
- ii. Date of cessation of business in Singapore;
- iii. Name and contact details of a person whom IRAS can liaise with on tax matters;
- iv. Confirmation that the company does not hold any property and has not been in receipt of any other income in Singapore since the above mentioned date;
- v. Confirmation that the company does not have intention to carry out future business activities in Singapore;
- vi. Outstanding Corporate Income Tax Returns (Form C), financial statements and tax computation; and
- vii. For the advance YAs where the File Form C digital service is not available yet, financial statements and tax computations up to the date of cessation of business.

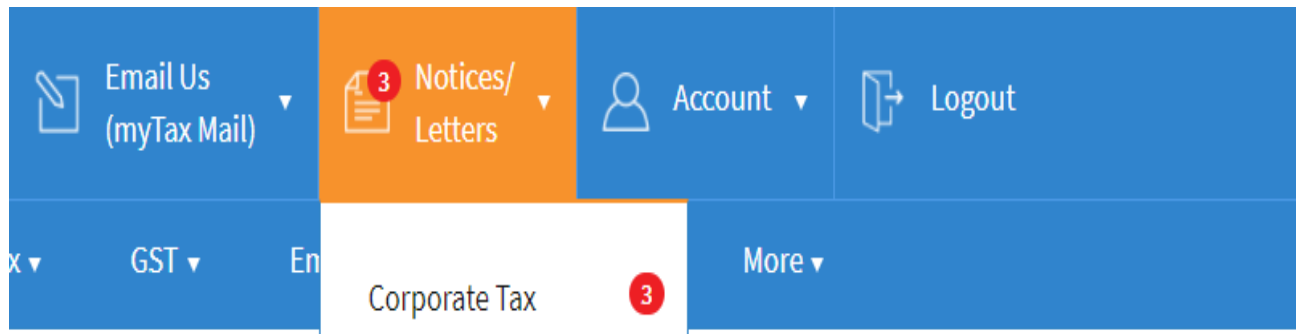
3. Do I need to be authorised before I can make an online application for this waiver?

Yes. The company's employee or a third party (e.g. company's appointed tax agent firm) has to be authorised in Corppass to be able to apply for waiver. Please refer to our [user guides](#) if you need assistance on Corppass setup.

If the employee/ third party is authorised as a "Preparer" for "Corporate Tax (Filing and Applications)" in Corppass, he can complete the waiver application for submission to the "Approver". He will not be able to submit the application directly to IRAS.

Only an employee/ third party authorised as an "Approver" for "Corporate Tax (Filing and Applications)" in Corppass can complete, approve and submit the waiver application to IRAS.

Upon successful transmission of your waiver application to IRAS, you may view a copy of the filing acknowledgement page at [myTax Portal](#) by selecting Notices > Corporate Tax (see screenshot below).



4. When can I know the outcome of my application?

IRAS will process your application within 2 months of receiving the application. The processing time may take longer if the case is complex.

If your company's notice preference in the [Update Notice Preferences](#) digital service is **paper notices**, you will receive the letter at your company's registered address.

If your company's notice preference in the [Update Notice Preferences](#) digital service is **email notifications**, please allow up to **1-3 working days** to receive the email notification that the digital letter is available in [mytax.iras.gov.sg](#). No paper notice will be sent if your company is on email notifications. Please refer to [Digital Notices](#) for more information.

Once the application is approved, the company will not be issued with a Form C-S/ Form C-S (Lite)/ Form C in future.

5. How many waiver applications can I make for a company?

Each company may apply just once for the waiver. If the company has been granted the waiver previously and remained dormant, there is no need to submit the application again.

6. What should I do if the company recommences business or starts to receive any income after the waiver has been approved?

Once a dormant company recommences business, or starts to receive any income, the company has to notify IRAS within one month from the date of commencement of business or earning/ receiving the income by emailing us via [myTax Mail](#) to request for a Corporate Income Tax Return with all the following details (indicate "N/A" if not applicable):

- a) Subject header: "Recommencement of business and request for Corporate Income Tax Return"
- b) Name and Unique Entity Number (UEN) of the company;
- c) Date of recommencement of business in dd/mm/yyyy format;
- d) Date of receipt of other source(s) of income (e.g. interest, dividend, rent, etc.) in dd/mm/yyyy format; and
- e) New principal activity and the effective date of change in dd/mm/yyyy format together with a copy of BizFile extracted from ACRA showing the principal activity of the company.

7. What should I do if the company's sole director is deceased/ bankrupt?

The company may write to IRAS with the following details:

- a) Name and Unique Entity Number (UEN) of the company;
- b) Reason(s) for requesting the waiver of Corporate Income Tax Returns in writing instead of applying via myTax Portal;
- c) Business cessation date in dd/mm/yyyy format;
- d) Confirmation that the company has not been carrying on business; does not have trade income; and has not been deriving or receiving income from any investments owned by the company (e.g. dividend, rental, interest income) since the business cessation date in (c);
- e) Confirmation that the company does not have any intention to recommence business within the next 2 years; and
- f) Name, identification number and designation of applicant.

8. What should I do if I encounter an error while filing the waiver via myTax Portal?

We encourage you to clear the cache and close active applications before you file. For instructions on clearing 'cache', please refer to Question 2 of the [Technical FAQ](#).

If you still encounter an error, please email us at [myTax Mail](#) with the following details:

- a) Date and time that you encountered the error
- b) The company's Unique Entity Number (UEN)/ Entity ID and the login person
- c) Description of the error (e.g. after clicking "Submit" at Confirmation Statement)
- d) The operating system you are using (e.g. Windows XP, Vista)
- e) The browser type and version number (e.g. Firefox 2.0)
- f) The error message(s) or the screenshot of the error(s)

Alternatively, please call 1800-3568622 for assistance.