

# FREQUENTLY ASKED QUESTIONS

## (FAQs) ON FILING OF FORM C-S/ FORM C-S (LITE)

(Updated on 2 May 2023)

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## A. Before Filing Form C-S/ Form C-S (Lite)

### 1. Who can file Form C-S/ Form C-S (Lite)?

All companies carrying on a trade or business in Singapore must report their income to IRAS annually by filing their Corporate Income Tax Return (Form C-S/ Form C-S (Lite)/ Form C). Form C-S is a simplified Corporate Income Tax Return for qualifying small companies to report their income to IRAS. There are fewer fields in Form C-S than Form C.

The qualifying conditions for filing Form C-S are:

Company:	Does not claim any of the following:
<ul style="list-style-type: none"><li>Is incorporated in Singapore</li></ul>	<ul style="list-style-type: none"><li><a href="#">Carry-back of Current Year Capital Allowances/ Losses</a></li></ul>
<ul style="list-style-type: none"><li>Has an annual revenue of \$5 million or below</li></ul>	<ul style="list-style-type: none"><li><a href="#">Group Relief</a></li></ul>
<ul style="list-style-type: none"><li>Derives only income taxable at 17%</li></ul>	<ul style="list-style-type: none"><li>Investment Allowance</li></ul>
	<ul style="list-style-type: none"><li><a href="#">Foreign Tax Credit</a> and Tax Deducted at Source</li></ul>

From YA 2020, companies that meet the above conditions and have an annual revenue of \$200,000 or below have the option to file Form C-S (Lite), a simplified version of Form C-S.

All companies that **do not** meet the above qualifying conditions are required to file Form C.

### 2. What documents do I need to prepare before I start filing Form C-S/ Form C-S (Lite)?

You may refer to the write-up under the Documents to Prepare for Filing Form C-S/ Form C-S (Lite) at [Guidance on Filing Form C-S/ Form C-S \(Lite\)/ Form C](#).

### 3. Do I need to be authorised before I can file Form C-S/ Form C-S (Lite)?

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 file Form C-S/ Form C-S (Lite).

If the employee/ a third party is authorised as a "Preparer" for "Corporate Tax (Filing and Applications)" in Corppass, he can complete the Form C-S/ Form C-S (Lite) for submission to the "Approver". Only an employee/ a third party authorised as an "Approver" for "Corporate Tax (Filing and Applications)" in Corppass can complete, approve and submit the Form C-S/ Form C-S (Lite) to IRAS.

### 4. My company filed Form C-S in YA 2022. If my company's revenue for YA 2023 exceeds \$5 million, can my company continue to file Form C-S for YA 2023?

Yes, you can continue to file Form C-S for YA 2023 if you meet all the other qualifying conditions for filing Form C-S. This is an administrative concession given so that

companies need not switch from one Form to the other in the event of temporary fluctuations in their annual revenue. However, your company will need to file Form C for YA 2024 if its YA 2024 revenue also exceeds \$5 million.

**5. When is the filing due date?**

The annual filing due date for Form C-S/ Form C-S (Lite)/ Form C is 30 Nov.

**6. My company qualifies to file Form C-S (Lite). Can I choose to file Form C-S or Form C instead?**

Yes. Companies that qualify to file Form C-S (Lite) can still choose to file Form C-S or Form C.

**7. Where can I find Form C-S (Lite) in myTax Portal?**

To file Form C-S (Lite), company staff or tax agents must first be authorised for “Corporate Tax (Filing and Applications)” in [Corppass](#). For assistance on Corppass setup, please refer to the relevant [step-by-step guides](#).

You will be presented with the option to select Form C-S (Lite) when you input the company’s revenue to be S\$200,000 or below under Form C-S at the “Form Type Selection” in myTax Portal. You may refer to our [step-by-step guide](#) (PDF, 1.69MB) for further guidance on how to file Form C-S (Lite).

**B. When Filing Form C-S/ Form C-S (Lite)**

**8. My company incurred expenses before the commencement of business. How can I claim deduction on these expenses?**

If your company incurred expenses prior to the commencement of business, only the revenue expenses incurred within one year prior to the deemed date of commencement of business can qualify for deduction. The qualifying deductions shall be entered into Box 7 under “Part B” of Form C-S. For Form C-S (Lite), do ensure that the qualifying deductions has already been taken into account when completing Box 2.

For more information on claiming deductions on expenses incurred before commencement of business, please refer to the section [Expenses Incurred before Commencement of Business](#) on IRAS’ website.

**9. Can I file Form C-S/ Form C-S (Lite) if my company is newly incorporated and its first set of financial statements covers a period of more than 12 months from the date of incorporation?**

Yes, you can file Form C-S/ Form C-S (Lite). Under “Part A” of the Form C-S/ Form C-S (Lite), please indicate the financial period for the return based on the company’s financial statements.

Please do the following:

Sections	Filing in myTax Portal
Part B	Enter the values for YAs 2022 and 2023
Part C	Enter the values for the company's whole financial period and declare if applicable

When completing "Part B" of Form C-S/ Form C-S (Lite), you will need to:

- a. [Attribute](#) the company's adjusted profit/ losses before other deductions to the two relevant YAs\* (for example, if the financial period is 1 Apr 2021 to 31 Dec 2022, please attribute the adjusted profit/ losses to YA 2022 and YA 2023); and
- b. Complete the fields required for the two YAs in Form C-S/ Form C-S (Lite). This is because the basis period for each YA should generally not exceed 12 months.

*\*Time apportionment basis may be used if the company is unable to directly identify the adjusted profit/ losses before other deductions to the corresponding basis period for each YA.*

**10. I have not filed Form C-S/ Form C-S (Lite) this year. Why does the "Filing Summary" page show that I have no outstanding filing for YA 2023?**

For newly incorporated companies (i.e. companies incorporated in the year 2022)

A newly incorporated company is due to file its first tax return 2 years after the year of its incorporation i.e. YA 2024. Hence, there is no outstanding filing record for YA 2023 at the "Filing Summary" page.

However, if your company closed its first set of financial statements in the year of incorporation and commenced business or was in receipt of any income in the financial year 2022, please proceed to file a Corporate Income Tax Return for YA 2023 via the [File Form C-S/ C](#) digital service. The digital service for a particular YA will usually be made available in May of that year. You may start to file the YA 2023 Form C-S/ Form C-S (Lite) from May 2023.

Visit our [Basic Guide to Corporate Income Tax for Companies](#) page where you can get help with filing your company's tax returns for the first time.

For non-newly incorporated companies

The company might have been granted a waiver to file its Corporate Income Tax Return (Form C-S/ Form C-S (Lite)/ Form C). Please log in to myTax Portal and check the company's status via the [Update Corporate Profile/ Contact Details](#) digital service by clicking on **Account > Update Corporate Profile/ Contact Details**.

If the status is "No business done", there will not be any outstanding filing record for YA 2023.

If your company has recommenced its business or has started to receive any income in the financial year 2022, please email us via [myTax Mail](#) to request for a Corporate Income Tax Return for YA 2023 with the following details:

- 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) 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 the Accounting and Corporate Regulatory Authority (ACRA) showing the principal activity of the company.

If the income received is a one-off transaction and the company will continue to remain dormant, you may submit a letter to IRAS explaining as such and attach the company’s accounts and tax computation for that relevant YA with the letter. There is no need to request for a Corporate Income Tax Return for YA 2023.

**11. I am at the “Form Type Selection” page. Why is the “E-FILE” button under Form Type – Form C-S disabled?**

Non-Singapore incorporated companies and Singapore branches of foreign companies are not eligible to file Form C-S. Please file a Form C instead.

**12. Why is IRAS asking if the company’s Corporate Income Tax Return (Form C-S/ Form C-S (Lite)) is reviewed by a Singapore Chartered Tax Professionals Limited (SCTP) Accredited Tax Advisor or Accredited Tax Practitioner for Income Tax and the relevant reviewer’s particulars from YA 2021? How will such information be used by IRAS?**

IRAS is asking for such information for statistical analysis purpose. The information provided will not affect IRAS’ assessment of the company’s tax returns or our Corporate Income Tax compliance programmes on companies. All returns, whether or not they are reviewed by SCTP accredited professionals, will be processed similarly by IRAS in accordance with our [Tax Assessment Process](#).

**13. Who should I indicate as the “Reviewer” in the “Particulars of Person who Reviewed the Return” field in Form C-S/ Form C-S (Lite) if the return is reviewed by a SCTP Accredited Tax Advisor or Accredited Tax Practitioner for Income Tax?**

A reviewer can include a tax agent, or an in-house tax professional. Please refer to the table below for guidance in ascertaining the reviewer(s) to be disclosed in Form C-S/ Form C-S (Lite).

Scenario	Reviewer
<b><i>Company prepares its Corporate Income Tax Return in-house</i></b>	
a) The Director of the Company prepares, completes and reviews the Corporate Income Tax Return for submission to IRAS.	Company Director

b) A Company's accounts officer prepares and completes the Corporate Income Tax Return. The corporate income tax treatment in the Return is reviewed by the Director of the Company for submission to IRAS.	Company Director
<b>Scenario</b>	<b>Reviewer</b>
c) A Company's accounts officer prepares and completes the Corporate Income Tax Return. The corporate income tax treatment in the Return is reviewed by the Finance Manager of the Company. The reviewed Return is thereafter endorsed by the Director of the Company for submission to IRAS.	Company Finance Manager or Company Director
<b><i>Company engages a third party (e.g. tax agent firm) to prepare its Corporate Income Tax Return</i></b>	
d) A tax agent firm's staff prepares the Company's Corporate Income Tax Return based on the information provided and representation made by the Company, of which the corporate income tax treatment in the Return is reviewed by the tax manager of the tax agent firm. Thereafter, the Company's Director endorses the reviewed Return and submits it to IRAS.	Tax Manager of the tax agent firm
e) A tax agent firm's staff prepares the Company's Corporate Income Tax Return based on the information provided and representation made by the Company, of which the corporate income tax treatment in the Return is reviewed by the tax manager of the tax agent firm. Thereafter, the partner of the tax agent firm endorses the reviewed Return for submission to IRAS.	Tax Manager of the tax agent firm
f) A tax agent firm's staff prepares the Company's Corporate Income Tax Return, based on the information provided and representation made by the Company, of which the corporate income tax treatment in the Return is reviewed by the tax manager of the tax agent firm. The Company handles the submission of the Corporate Income Tax Return to IRAS.	Tax Manager of the tax agent firm, if the Return is completed and filed by the company in accordance with the tax agent firm's review outcome. Otherwise, the company's personnel that reviewed the corporate income tax treatment and position in the Return submission should be indicated as the reviewer.

Where there are multiple SCTP accredited professionals who are reviewers, please provide the details (i.e. full name and SCTP membership number) of any one reviewer.

**14. How do I know if the Reviewer of the Return is a SCTP Accredited Tax Advisor or Accredited Tax Practitioner for Income Tax?**

If the reviewer is a SCTP Accredited Tax Advisor or Accredited Tax Practitioner for Income Tax, he/ she should provide his/ her full name and SCTP membership number for the purpose of completing this field.

Where the reviewer's information including his/ her full name and/ or SCTP membership number is not readily available, please complete the "Particulars of Person who Reviewed the Return" field with "No".

**15. What are the fields that will be pre-filled with effect from YA 2018?**

- i. Unutilised Capital Allowances brought forward
- ii. Unutilised Losses brought forward
- iii. Unutilised Donations brought forward
- iv. Current year Approved Donations

**16. How does IRAS derive its pre-filled data?**

The brought forward unutilised amounts in the current YA are pre-filled based on the carried forward amounts in the last assessment raised by IRAS for the immediate preceding YA. This would apply even if the assessment for the immediate preceding YA is under objection or review.

On the other hand, if the assessment for the immediate preceding YA is not finalised (i.e. the return is under review), the brought forward unutilised amounts in the current YA will be pre-filled with the carried forward amounts declared in the Form C-S/ Form C-S (Lite)/ Form C of the immediate preceding YA.

**17. If the company's unutilised amounts brought forward is different from the pre-filled amounts, can I make changes?**

Yes, the brought forward unutilised amounts are pre-filled for taxpayers' and tax agents' reference. If the company's amounts are different, you can update the company's amounts in the "Company's Declaration" field.

If the company adopted a non-Singapore Dollar functional currency for the financial period, please ensure that the "Functional Currency" field in the [Update Corporate Profile/ Contact Details](#) digital service is updated with the appropriate non-Singapore Dollar currency.

**18. If the company's assessment for the immediate preceding YA is under objection and its unutilised amounts brought forward are different from IRAS' record, which figure should I update under "Company's Declaration" field?**

You may update the unutilised brought forward amounts based on the company's records.

**19. The company's current year Approved Donations figure is different from IRAS' figure. Why am I not able to input a higher value under the "Company's Declaration" field?**



The deduction for donations is granted based on the company's financial period and information obtained from the Institutions of a Public Characters (IPCs). You can view details of the current year approved donation amounts in the [View Donations](#) digital service.

If the company has made an Approved Donation, but it is not reflected in the [View Donations](#) digital service in [myTax Portal](#), it may be due to:

- a. Differences in receipting date – The IPC may have recorded your donation in a later financial period and a deduction would be accorded in the corresponding YA.
- b. You did not provide your company's Unique Entity Number (UEN) to the IPC. Please update your donation record with the IPC and IRAS will amend your assessment when we receive the updated record.

If the Approved Donations made by the company are reflected in the [View Donations](#) digital service in [myTax Portal](#), please ensure that the following is updated at the [Update Corporate Profile/ Contact Details](#) digital service **before** you file:

- (i) Financial year end – This is because the current year approved donation amount is pre-filled based on IRAS' record of your company's financial period.
- (ii) Functional Currency – This applies if the company adopted a non-Singapore Dollar functional currency for the financial period. Once the non-Singapore dollar functional currency is updated in the [Update Corporate Profile/ Contact Details](#) digital service, you will be allowed to input a higher Singapore dollar equivalent amount of your current year donation in the "Company's Declaration" box.

**20. What happens if I saved a draft copy of Form C-S/ Form C-S (Lite) before I update the new financial year end with the Accounting and Corporate Regulatory Authority (ACRA) in [BizFile+](#) via the Change of Financial Year End digital service? Why is the Approved Donations figure not updated based on the new financial year end that I updated in the page?**

The Approved Donations amount in the draft copy of Form C-S/ Form C-S (Lite) is pre-filled based on the old financial year end. To refresh the Approved Donations amount based on the new financial year end, you will need to delete the draft copy and work on a new copy after IRAS records have been updated with the new financial year end filed with ACRA.

**21. Can I save a draft copy of Form C-S/ Form C-S (Lite) during filing?**

Yes, you can save a draft of your Form C-S/ Form C-S (Lite) at any point of filing before submission. To do so, click the "Save Draft" button located at the bottom of Form C-S/ Form C-S (Lite).

**22. What will happen to Form C-S/ Form C-S (Lite) that is saved as "Draft" or with status "Pending Approval" by an Approver and not submitted to IRAS?**

The draft version of Form C-S/ Form C-S (Lite) will be saved in myTax Portal for 21 days or until the filing due date of 30 Nov, whichever is later. Please ensure that Form C-S/ Form C-S (Lite) is submitted to IRAS by the filing due date of 30 Nov.

**23. What should I do if I encounter an error while trying to submit Form C-S/ Form C-S (Lite) in myTax Portal?**

Please check the status of your filing in myTax Portal via the [View Corporate Tax Filing Status](#) digital service by selecting **Corporate Tax > View Corporate Tax Filing Status**. If the status of the Corporate Income Tax Return is “Ready to File”, please clear cache (temporary internet files) and close active applications before you retry. For instructions on clearing “cache”, please refer to Question 2 of the [Technical FAQ](#).

If you still encounter an error, please send us an email via [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)

**24. I am at the confirmation page of Form C-S/ Form C-S (Lite). I (as an Approver) encountered an error when I clicked on the “Submit” button located at the bottom of this page and I cannot submit Form C-S/ Form C-S (Lite) to IRAS. What should I do?**

Before clicking on the “Submit” button, please ensure that you have completed the Declaration section by:

- Checking the box before the sentence: “The company declares that this return give a full and true account of the whole of the company’s income for the financial period ending in the preceding year”;
- Entering your designation; and
- Entering a contact person’s name, designation and contact number.

Upon completion of the Declaration section, you can proceed to submit Form C-S/ Form C-S (Lite) to IRAS.

**25. How long is the time-out period before I get logged out due to inactivity?**

If you remain inactive on your local machine for more than 15 minutes, the system will prompt you to respond within 2 minutes. If there is still no activity within 2 minutes, you will be logged out of myTax Portal automatically.

## **C. After Filing Form C-S/ Form C-S (Lite)**

**26. I am a Preparer and need to make some amendments to Form C-S/ Form C-S (Lite) after my submission to the Approver. What should I do?**

You can approach the Approver to retrieve the tax return which is under “Pending approval” status and save it as a draft again. You will then have the edit rights to amend the tax return. Alternatively, the Approver can amend the Form C-S/ Form C-S (Lite) directly.

**27. Will the Approver be alerted after the Preparer has submitted Form C-S/ Form C-S (Lite) to the Approver for approval?**

No, there will be no alerts sent and the Preparer will need to inform the Approver.

**28. How do I know whether my Form C-S/ Form C-S (Lite) has been transmitted to IRAS successfully?**

The Approver will be able to see an acknowledgement page upon successful filing of Form C-S/ Form C-S (Lite). Please save/ print a copy of this acknowledgement page for your records.

If you do not see the acknowledgement page, please check the status of filing via the [View Corporate Tax Filing Status](#) digital service in myTax Portal by clicking on **Corporate Tax > View Corporate Tax Filing Status**.

The filing status will be available for viewing at **Corporate Tax > View Corporate Tax Filing Status** in myTax Portal 3 working days after the Form C-S/ Form C-S (Lite) submission.

**29. How do I save a copy of the confirmation/ acknowledgement page?**

Click on the “Save as PDF/ Print” at the top of the page to save a copy of the confirmation/ acknowledgement page.

**30. How do I convert the confirmation/ acknowledgement page to PDF format?**

If you require a software to convert the confirmation/ acknowledgement page to PDF format, you may download a free software at <http://www.primopdf.com>.

**31. I have forgotten to save/ print the acknowledgement page. Am I able to retrieve a copy of the acknowledgement page in myTax Portal?**

Yes, you can do so via the [View Corporate Tax Letters/ Notices](#) digital service in myTax Portal by selecting **Notices/ Letters > Corporate Tax**. You may retrieve a copy of the acknowledgement page in myTax Portal after 3 working days from your submission.

**32. I have filed Form C-S/ Form C-S (Lite) successfully but would like to correct an error in the submission. How do I correct the error?**

You may do so via the [Revise/ Object to Assessment](#) digital service in myTax Portal. When submitting your revision(s) to Form C-S/ Form C-S (Lite), please attach the financial statements, tax computation and supporting schedules.

Please refer to the IRAS website for more information on [objecting to the Notice of Assessment](#).