

Frequently Asked Questions (FAQs) on Revise/ Object to Assessment digital service (Updated as at 16 Jun 2023)

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A. General Information

1. Do I need to be authorised before I can use the Revise/ Object to Assessment digital service?

Yes, the company's employee or a third party must be authorised in Corppass.

If the employee/ a third party is authorised as a Preparer for "Corporate Tax (Filing and Applications)" in Corppass, he can complete the revision/ objection 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 file the revision/ objection to IRAS.

2. What documents do I need to prepare before I use the Revise/ Object to Assessment digital service?

Depending on the type of revision/ objection, you will need these documents.

Scenarios	Type of documents
Estimated Chargeable Income (ECI)	Not applicable. Only the revised ECI amount is required.
Form C-S/ Form C-S (Lite) was last filed	<ol style="list-style-type: none"> i. Original copy of Tax Computation & supporting schedules ii. Original copy of Audited/ Unaudited Accounts, with detailed Profit & Loss Statement iii. Revised copy of Tax Computation & supporting schedules iv. Revised copy of Audited/ Unaudited Accounts, with detailed Profit & Loss Statement (if applicable)
Form C was last filed	<ol style="list-style-type: none"> i. Revised copy of Tax Computation & supporting schedules <ul style="list-style-type: none"> • To include these documents together with the revised Tax Computation & supporting schedules (if applicable) <ul style="list-style-type: none"> - Revised Declaration Form for S19B Allowances on IPR - Revised R&D Claim Form - Revised Form for Reporting of Related Party Transactions ii. Revised copy of Audited/ Unaudited Accounts, with detailed Profit & Loss Statement (if applicable)

Voluntary Disclosure (VD) of Errors	Upload any supporting documents relating to VD with the revised Tax computation & supporting schedules
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The documents must be in PDF format and each document must not exceed a file size limit of **4MB**. The total file size limit in each submission for a YA must not exceed **10MB**.

3. How can I reduce the size of my files?

You can reduce the size of your files by:

- Scanning the document in black and white from its hard copy;
- Lowering the resolution of the soft copy document; or
- Converting the soft copy document to PDF format with low resolution. Please refer to Question 4 on how to convert documents to PDF format.

When reducing the size, please ensure that the document is readable. The recommended resolution is 100dpi black and white.

4. What is the acceptable file type?

Only non-fillable PDF files are accepted in myTax Portal.

To convert Microsoft Excel/ Word or fillable PDF files into a PDF file that is acceptable in myTax Portal, please **print** the file using the free Primo software, which can be downloaded at <https://www.primopdf.com>.

Please do **NOT** convert a Microsoft Excel/ Word file into a PDF file by saving the file in PDF format.

5. Which option do I choose in the Revise/ Object to Assessment digital service if I would like to correct errors in the Estimated Chargeable Income (ECI), Form C-S, Form C-S (Lite), Form C or any of the attachments submitted?

You can log in to myTax Portal and select **Corporate Tax > Revise/ Object to Assessment** to make amendments. Depending on the Year of Assessment selected, and the type of return last filed to IRAS, the digital service will automatically display the relevant form.

Scenarios	What will be displayed
Only Estimated Chargeable Income (ECI) was filed to-date	Revise/ Object to ECI
Form C-S/ Form C-S (Lite)/ Form C was filed (<i>Status of Form is Under Review</i>)	Revise/ Object to Assessment > Revise Form Filing

Object to Notice of Assessment (NOA) for Form C-S/ Form C-S (Lite)/ Form C <i>(Status of Form is Finalised)</i>	Revise/ Object to Assessment > Object to NOA
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6. As a tax agent, can I revise the Estimated Chargeable Income (ECI), Form C-S, Form C-S (Lite), Form C or object to Notice of Assessment (NOA) for multiple clients in 1 submission?

No. Revision or objection for multiple clients in 1 submission is not available as this is uncommon. Please submit the revision or objection separately for each client.

Upon completing a transaction (e.g. Revise ECI) for Client A, you can click on **File for Next Client** to perform the similar transaction for Client B.

B. Estimated Chargeable Income (ECI)

7. Is there a limit to the number of times that I can revise/ object to the ECI?

No, there is no limit. However, under certain circumstances, the company/ tax agent will not be able to revise the ECI amount but will be asked to furnish the reasons for revision/ objection to the ECI instead.

8. Which Years of Assessment (YAs) can I revise/ object?

You can revise/ object the ECI for the current YA, 1 advance YA, and 4 back YAs (i.e. up to time-bar YA).

9. Will there be a time limit for the Approver to approve the ECI submission from the Preparer?

Yes, the Approver needs to approve the preparer's submission within **14 days**. Otherwise, the record will be deleted, and a new revision/ objection must be prepared.

C. Form C-S, Form C-S (Lite) & Form C*

** Collectively known as Forms in this section.*

10. Is there a limit to the number of times that I can revise the Forms?

No, there is no limit.

11. Which Years of Assessment (YAs) can I revise/ object?

You can revise the Forms or object to the Notice of Assessment for the current YA, 1 advance YA and 4 back YAs (i.e. up to time-bar YA).

12. What will happen to the Form that was saved as “Draft” or with status “Pending Approval” but not submitted to IRAS?

The draft record will be retained in myTax Portal and will be deleted after **21 days**.

13. Will there be a time limit for the Approver to approve the submission from the Preparer?

Yes, the Approver needs to approve the preparer’s submission within **21 days**. Otherwise, the record will be deleted, and a new revision/ objection must be prepared.

14. What is the allowable file type and maximum file size for uploading the documents?

The document must be in PDF format and each document must not exceed a file size limit of **4MB**. The total file size limit in each submission for a YA must not exceed **10MB**.

15. Why are some fields not editable (or disabled)? Is there an error?

There is no error. A field is editable only if the company is required to complete that field. If a field is editable (or enabled), please complete the field where applicable. If the field is not editable (or disabled), please move on to the next editable field.

16. Why does the filing process and information requested differ between the YAs?

IRAS adopts a risk-based approach in managing the taxpayer base and this similarly applies to the assessment of revision/ objection cases. Hence, the difference in the filing process and information requested between YAs.

17. If the company first used Form C-S/ Form C-S (Lite) to file, can I revise/ object with a Form C instead?

The type of Form displayed will be based on the Form that the company first filed with. If

the company first filed with the Form C-S/ Form C-S (Lite) but would like to revise the form/ object to the assessment by claiming items that are only available to Form C, please select “No” when prompted to confirm all the qualifying conditions for revising/ objecting Form C-S/ Form C-S (Lite).

18. Why are the Form C-S/ Form C-S (Lite) from Company A preloaded with figures while those from Company B are not?

IRAS’ internal system was enhanced to enable the preloading of figures for this enhanced Revision/ Objection digital service with effect from **23 Sep 2020**. In other words, the company’s Form C-S/ Form C-S (Lite) will be preloaded with past filing figures if the Form was filed on or after 23 Sep 2020. For Form C-S/ Form C-S (Lite) filed before 23 Sep 2020, the figures will be preloaded as “0” except for Unutilised Capital Allowances b/f, Unutilised Losses b/f, Unutilised Donations b/f and Current Year Donations.

The form will be preloaded with figures if a Form C was last filed, regardless if it was filed before or after 23 Sep 2020.

19. The basis period is not editable. How should I proceed?

Please select “Change in basis period/ Claiming Loss Carry-Back Relief” under Reasons for Revision or Grounds of Objection in “Getting Started” page.

20. Why do the figures in the first 4 fields of Part B not add up to the “Adjusted Profit/ Loss before Other Deductions”?

This happens when a newly incorporated company first filed the Form with basis period exceeding 12 months. As this revision/ objection to assessment is on a per YA basis, please use either direct identification basis or time apportionment basis to apportion the figures for the YA under revision/ objection.

21. Can the company revise the Group Relief data?

The application for Group Relief is final and irrevocable. The company is not allowed to make changes to its application once it is submitted. However, the Group Relief data may be revised when there is a change in the company’s tax position from a taxable to loss position or vice versa. IRAS may reject the amendment if there is no change in the company’s tax position.

22. Can the company claim Loss Carry-Back relief via this digital service?

Yes. Please indicate “Change in basis period/ Claiming Loss Carry-Back Relief” under Reasons for Revision or Grounds of Objection in “Getting Started” page. Please prepare a softcopy of the “Revised Tax Computation and supporting schedules for the YA” in PDF format, which will

be submitted to IRAS.

Please note that election for Loss Carry-Back Relief must be made no later than the filing due date and the election for Loss Carry-Back Relief is irrevocable. A company may elect to claim Loss Carry-Back Relief when there is a change in the company's tax position from a taxable to loss position. IRAS may reject the amendment if there is no change in the company's tax position or the election to claim Loss Carry-Back Relief is made after 2 months from the date of service of the NOA that reflects the change of tax position.

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

Yes, you can do so at myTax Portal by selecting **Notices > Corporate Tax**. The acknowledgement page will be made available for retrieval within 3 working days from the date of filing.

24. Can I click the browser's back button to go back to the previous page when accessing myTax Portal?

Do **NOT** use your browser's back button when you file. Where necessary, please use the "Back" button at the bottom of every screen to go back to the previous screens.

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.

26. What should I do if I encounter an error while using the Revise/ Object to Assessment digital service via myTax Portal?

Please clear the browser's 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](#) in myTax Portal with the following details:

- a) Date and time of the error
- b) The company's tax reference number
- c) The filer's tax reference number
- d) Description of the error and the point at which the error occurred (e.g. after clicking

"Submit" at Confirmation Statement)

- e) The error message(s) you encountered or the screenshot of the error
- f) The operating system you are using (e.g. Windows 10, 11)
- g) The browser type and version number (e.g. Mozilla Firefox 83.0, Google Chrome 91.0, Internet Explorer 11)