

User Guide (Company)

File Form C-S/ Form C-S (Lite)

User Guide (Company): File Form C-S/ Form C-S (Lite)

A Singapore Government Agency Website

INLAND REVENUE AUTHORITY OF SINGAPORE

TEST_CTD_TEST NEW COMPANY27
Tax Ref No. 202099027C

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

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

Last login on Tuesday, [Date]

Note
The company/ business is not yet registered for Corporate Tax. Email notification: Corporate Tax e-notices

- Access Company Dashboard
- Apply for Certificate of Residence (COR)
- Apply for Waiver/ File last Form C-S/ C (Dormant/ Striking Off)
- 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

VIEW DETAILS

Tax Filing Status

Corporate Tax

1 - 4 of 4 Record(s)

Show more years

Form	Year of Assessment	Status	Date Due	Date Received	Actions
Form C	2024	Ready to File	30 Nov 2024		E-FILE
Additional Information	2024	Ready to File	30 Nov 2024		
Financial Statements	2024	Ready to File	30 Nov 2024		
Tax Computation	2024	Ready to File	30 Nov 2024		

Step	Action/ Note
	Main Menu
1	Upon login to myTax Portal, select the digital service from the menu: Corporate Tax > File Form C-S/ C.
	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 (Company): File Form C-S/ Form C-S (Lite)

File Form C-S/ C

Filing Summary

Year of Assessment	Date Due	Status	Actions
20X3	30 Nov 20X3	NEW	E-FILE

*The Year of Assessment (YA) and financial period displayed in the screenshots are for illustration purpose only. Filer should ensure that the relevant YA is selected for filing.

Step	Action/ Note
	Filing Summary
1	Click on E-File to begin filing.
	<p>Legend for 'Status':</p> <p>New: Form C-S is not completed yet.</p> <p>Draft: A draft copy of Form C-S/ Form C-S (Lite) is saved on the Portal.</p> <p>Pending Approval: A Form C-S/ Form C-S (Lite) has been submitted to Approver, pending submission to IRAS. Confirmation Page of the Form C-S/ Form C-S (Lite) will be displayed when the Approver selects the Form C-S/ Form C-S (Lite) with 'Pending Approval' status.</p> <p>Form C-S/ Form C-S (Lite) with Draft or Pending Approval status will be retained in the Portal for 21 days or until the filing due date of 30 Nov, whichever is later.</p>

User Guide (Company): File Form C-S/ Form C-S (Lite)

Verify Details

Please check that the company's contact details and functional currency information are correct before e-Filing the Income Tax Return.

OK

Update Corporate Profile/ Contact Details

Functional Currency

Financial Statements prepared in

SINGAPORE DOLLAR

Contact Information

Note

Please read the [Terms and Conditions](#) on the use of mobile number and email address.

Contact Person

TOM TAN

Designation

DIRECTOR

Email Address

TOM_TAN@GMAIL.COM

Mobile No.

+65 91234567

Office No.

+65 91234567

NO CHANGE

SAVE

Step	Action/ Note
	Functional Currency & Contact Information (continue to next page)
1	Verify and update company's Functional Currency and Contact Information .
2	Click on Save . A pop-up message will prompt you to confirm the entry.
3	Click on Yes to save.
	<p><u>Notes:</u></p> <ol style="list-style-type: none"> 1. This page will only be displayed for 'Company Approver' login. 2. If the functional currency and contact details are correct and there is no update required, click on No Change.

Save

Confirm Save?

NO

YES

User Guide (Company): File Form C-S/ Form C-S (Lite)

Update Corporate Profile/ Contact Details

 SAVE AS PDF/ PRINT

Acknowledgement

Successful Submission

Your request to change the company's corporate profile/ contact details has been submitted.

Name	TEST_CTD_TEST NEW COMPANY27	Tax Ref No.	202099028M
Acknowledgement No.	417484	Date/ Time	14 Mar 20X3 4:01 PM
Updated by	TESTER01 - COAP		

You requested to update the following details:

Financial Statements prepared in	SINGAPORE DOLLAR
Contact Person	TOM TAN
Designation	DIRECTOR
Email Address	TOM_TAN@GMAIL.COM
Mobile No.	+65 91234567
Office No.	+65 91234567

PROCEED TO E-FILE

Step	Action/ Note
	Functional Currency & Contact Information
	An acknowledgement will be displayed upon successful submission.
1	Click on SAVE AS PDF/ PRINT to save a copy of the Acknowledgement Page.
2	Click on Proceed to E-File .

User Guide (Company): File Form C-S/ Form C-S (Lite)

File Form C-S/ C

Form Type Selection

Year of Assessment **20X3**

Choose only one form type to begin filing.

Form Type	Description	
Form C-S	<p>Simplified Income Tax Return for Singapore-incorporated companies that meet all the following conditions:</p> <p>Note: Please input the company's revenue below. If the company's revenue is S\$200,000 or below, you will be presented with the option to e-file Form C-S (Lite).</p> <p>1. Have revenue of S\$5 million or below; Revenue* (as stated in the financial statements for period ending in 20X2)</p> <p>S\$ <input type="text"/></p> <p>2. Derive only income taxable at normal corporate tax rate; and 3. Not making certain claims/ allowances.</p>	E-FILE
Form C	Income Tax Return for all other companies that are not eligible to file Form C-S.	E-FILE
Form for Dormant Company	<p>Income Tax Return for companies that:</p> <p>1. Did not carry out any business activities; and 2. Had no income in the Year of Assessment.</p>	E-FILE

[BACK TO FILING SUMMARY](#)

Step	Action/ Note
	Form Type Selection
1	Enter the revenue for the period.
2	Click on E-File to complete Form C-S/ Form C-S (Lite) .
	<p><u>Note:</u></p> <ol style="list-style-type: none"> It is compulsory to enter the company's revenue. If the company's revenue is \$200,000 or below, you will be given an option to file Form C-S (Lite) or Form C-S. Refer to page 7. If the company's revenue exceeds \$200,000 and is \$5 million or below, Part A of Form C-S will be displayed. Refer to page 9.

User Guide (Company): File Form C-S/ Form C-S (Lite)

File Form C-S/ C

Form Type Selection

Year of Assessment

Choose only one form to file

Form Type

Form C-S

Option to file Form C-S or Form C-S (Lite) CLOSE X

The company has the option to file Form C-S (Lite) as its revenue is \$200,000 or below.

There are fewer fields to complete in Form C-S (Lite) compared to Form C-S.

Please choose a form to proceed with filing.

FORM C-S **FORM C-S (LITE)**

1. Have revenue of S\$5 million or below;
Revenue* (as stated in the financial statements for period ending in 2021)
S\$

2. Derive only income taxable at normal corporate tax rate; and
3. Not making **certain claims/ allowances**.

E-FILE

Step	Action/ Note
	Form Type Selection (applicable only if the company's revenue is \$200,000 or below)
1	Click ' FORM C-S (LITE) ' to proceed with the filing. Refer to pages 25 to 40 on how to complete Form C-S (Lite).
2	Alternatively, click ' FORM C-S ' to proceed with the filing. Refer to pages 8 to 24 on how to complete Form C-S.

File Form C-S

User Guide (Company): File Form C-S/ Form C-S (Lite)

File Form C-S/ C

Form C-S

Year of Assessment 20X3

Part A

Qualifying Conditions for filing Form C-S

1. Company's revenue for the financial period is S\$5 million or below; ⓘ
2. Company derives only income subject to tax at 17%; and ⓘ
3. Company is not claiming/ utilising any of the following items:
 - a. Carry-back of Current Year Capital Allowances/ Losses ⓘ
 - b. Group Relief ⓘ
 - c. Investment Allowance ⓘ
 - d. Foreign Tax Credit and Tax Deducted at Source ⓘ

The company has met all the qualifying conditions for filing Form C-S.

Yes No

Return to Form Type Selection to choose a different Form Type.

CANCEL FILING

Step	Action/ Note
	Part A [Form C-S] (continue to next page)
1	Qualifying Conditions for filing Form C-S Please complete the declaration of the 3 conditions.
2	Select 'Yes' or 'No', where applicable.

User Guide (Company): File Form C-S/ Form C-S (Lite)

1. Part A 2. Part B 3. Part C 4. Confirmation 5. Acknowledgement

Form C-S

Year of Assessment 20X3

Part A

Qualifying Conditions for filing Form C-S

1. Company's revenue for the financial period is S\$5 million or below; ⓘ
2. Company derives only income subject to tax at 17%; and ⓘ
3. Company is not claiming/ utilising any of the following items:
 - a. Carry-back of Current Year Capital Allowances/ Losses ⓘ
 - b. Group Relief ⓘ
 - c. Investment Allowance ⓘ
 - d. Foreign Tax Credit and Tax Deducted at Source ⓘ

The company has met all the qualifying conditions for filing Form C-S. Yes No

Particulars of Person who Reviewed the Return

The return has been reviewed by a person who is a Singapore Chartered Tax Professionals Limited (SCTP) Accredited Tax Advisor or Accredited Tax Practitioner for Income Tax. * ⓘ

Name of person

SCTP membership number

Yes No

Step	Action/ Note
	Part A [Form C-S] (continue to next page)
1	<p>Particulars of Person who Reviewed the Return:</p> <p>Please complete the declaration on whether the return has been reviewed by a person who is a Singapore Chartered Tax Professionals Limited (SCTP) Accredited Tax Advisor or Accredited Tax Practitioner for Income Tax.</p>
2	Select 'Yes' or 'No', where applicable.
	<p><u>Notes:</u></p> <ol style="list-style-type: none"> 1. If the reviewer is a SCTP Accredited Tax Advisor or Accredited Tax Practitioner for Income Tax, please obtain the reviewer's name and SCTP membership number to complete the fields. 2. If the reviewer's name or SCTP membership number is not readily available, please leave it blank. 3. Where there are multiple accredited reviewers, please provide the details (name and membership number) of any one reviewer.

User Guide (Company): File Form C-S/ Form C-S (Lite)

The Company declares the following:

The financial period for this return based on the company's financial statements is* ⓘ

From
01/01/20X1

To
31/12/20X2

Next Step

Return to Form Type Selection to choose a different Form Type. Save and proceed to Part B.

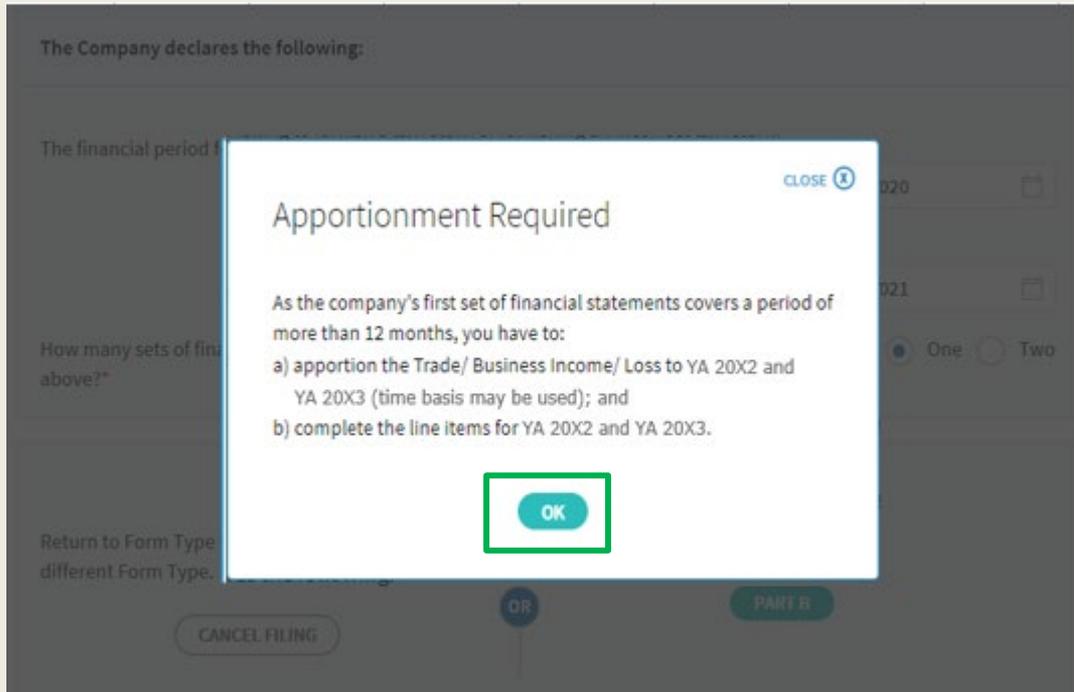
OR

PART B

CANCEL FILING
SAVE DRAFT

Step	Action/ Note
	Part A [Form C-S]
1	The company declares the following: Amend the pre-filled financial period if it is incorrect. The financial period is displayed based on the information available with IRAS.
2	Click on Part B .
	<p><u>Notes:</u></p> <ol style="list-style-type: none"> You can click on Save Draft to save a copy of the Form C-S on the Portal and continue e-Filing anytime before the filing due date. You can click on the ' ⓘ ' icon to read the explanatory notes. Please file Form C, if the company does not satisfy the conditions to file Form C-S. An auto-save feature will save the filing information as Draft when you move to next page. You can click on Cancel Filing to return to Form Type Selection.

User Guide (Company): File Form C-S/ Form C-S (Lite)



Step	Action/ Note
	Part B [Form C-S] – Tax Adjustments (continue to next page)
1	<p>A message box will be displayed if:</p> <ol style="list-style-type: none"> 1. The company’s first set of financial statements covers a period of more than 12 months; or 2. There is a change in the company’s financial year end. <p>Please take note of the message.</p>
2	Click on OK to continue.
	<p><u>Note:</u></p> <p>You may be required to complete the line items for 2 Years of Assessment if the company’s first set of financial statements covers a period of more than 12 months or if there’s a change in the company’s financial year end.</p>

User Guide (Company): File Form C-S/ Form C-S (Lite)

1. Part A **2. Part B** 3. Part C 4. Confirmation 5. Acknowledgement

Form C-S

Year of Assessment 20X3

Notes

1. For investment holding company or company that derives only rental and/or interest income, declare the investment income by completing Items 13a to 15.

2. For service company taxable on a cost plus mark-up basis, declare your trade income by completing Item 1 with the deemed mark-up or mark-up amount.

Part B S\$

Tax Adjustments

1.	Net Profit/ Loss before Tax as per Financial Statements ⓘ (Enter negative sign for Net Loss, e.g. '-12345')	<input type="text" value="0"/>
2.	Less: Separate Source Income ⓘ	<input type="text" value="0"/>
3.	Non-Taxable Income ⓘ	<input type="text" value="0"/>
4.	Add: Non-Tax Deductible Expenses ⓘ	<input type="text" value="0"/>
5a.	Adjusted Profit/ Loss before Other Deductions (for a period of more than 12 months) ⓘ	<input type="text" value="0"/>

YA 20X2 01 Jan 20X1 to 31 Dec 20X1 S\$	YA 20X3 01 Jan 20X2 to 31 Dec 20X2 S\$
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5b.	Adjusted Profit/ Loss before Other Deductions	<input type="text" value="0"/>	<input type="text" value="0"/>
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Step	Action/ Note
	Part B [Form C-S] – Tax Adjustments (continue to next page)
1	All amount fields in Part B of Form C-S are pre-filled with '0'. Please enter the correct amount if it is not '0'.
	<p><u>Note:</u> The following line items will be computed automatically:</p> <ul style="list-style-type: none"> Adjusted Profit/ Loss before Other Deductions (for a period of more than 12 months) Adjusted Profit/ Loss before Capital Allowances Net Rental Income Total Income/ Losses (before Donations) Total Income/ Losses (after Donations) Unutilised Capital Allowances carried forward Unutilised Losses carried forward Unutilised Donations carried forward

User Guide (Company): File Form C-S/ Form C-S (Lite)

6.	Less: Deduction for Renovation or Refurbishment Works under Section 14N ⓘ	<input type="text" value="0"/>	<input type="text" value="0"/>
7.	Enhanced Deductions under Enterprise Innovation Scheme (EIS) for Training; Innovation Projects carried out with Partner Institutions; Licensing of Intellectual Property Rights; Registration of Intellectual Property; Qualifying R&D undertaken in Singapore ⓘ	<input type="text" value="0"/>	<input type="text" value="0"/>
8.	Further Deductions/ Other Deductions including revenue expenses capitalised or expenses incurred under Section 14R ⓘ	<input type="text" value="0"/>	<input type="text" value="0"/>
9.	Adjusted Profit/ Loss before Capital Allowances ⓘ	0	0
10.	Add: Balancing Charge ⓘ	<input type="text" value="0"/>	<input type="text" value="0"/>
11.	Less: Unutilised Capital Allowances brought forward (IRAS' record) ⓘ Company's Declaration	<input type="text" value="0"/>	<input type="text" value="0"/>
12.	Current Year Capital Allowances ⓘ	<input type="text" value="0"/>	<input type="text" value="0"/>
13.	Unutilised Losses brought forward (IRAS' record) ⓘ Company's Declaration	<input type="text" value="0"/>	<input type="text" value="0"/>
Add: Separate Source Income			
14a.	Gross Rental Income ⓘ	<input type="text" value="0"/>	<input type="text" value="0"/>
14b.	Less: Deductible Expenses ⓘ	<input type="text" value="0"/>	<input type="text" value="0"/>
14c.	Net Rental Income ⓘ	0	0
15.	Interest Income ⓘ	<input type="text" value="0"/>	<input type="text" value="0"/>
16.	Other Taxable Income ⓘ	<input type="text" value="0"/>	<input type="text" value="0"/>
17.	Total Income/ Losses (before Donations) ⓘ	0	0

Step	Action/ Note
	Part B [Form C-S] – Tax Adjustments (continue to next page)
1	Enterprise Innovation Scheme With effect from YA 2024, please complete this section only if the company is making a claim and has met the qualifying conditions.
2	The following fields will be pre-filled based on information available with IRAS: <ul style="list-style-type: none"> • Unutilised Capital Allowances b/f • Unutilised Losses b/f
	If any of the pre-filled amounts differs from the company's record, you can revise the amount in the corresponding Company's Declaration box.
	<u>Note:</u> You can click on the ' ⓘ ' icon to read the explanatory notes.

User Guide (Company): File Form C-S/ Form C-S (Lite)

18. Less: Unutilised Donations brought forward (IRAS' record) ⓘ	0	0
Company's Declaration	<input type="text" value="0"/>	<input type="text" value="0"/>
19a. Less: Current Year Donations (IRAS' record) ⓘ	250	250
Company's Declaration	<input type="text" value="0"/>	<input type="text" value="0"/>
19b. Is the company an approved qualifying donor making qualifying overseas donations under the Philanthropy Tax Incentive Scheme for Family Offices (PTIS)?*	N.A.	<input type="text"/>
20. Total Income/ Losses (after Donations) ⓘ	0	0

Current Year Donations CLOSE X

Only donations that are auto-included from the Institutions of a Public Character (IPCs) can be deducted. Please access the [View Donations](#) digital service to view the current year approved donations.

If there are donations not in the list, it may be due to:

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

If a company made qualifying overseas donations under the Philanthropy Tax Incentive Scheme for Family Offices (PTIS donations), please include the tax deduction for PTIS donations in the company's declaration. A 100% tax deduction is granted for PTIS donations, capped at 40% of the company's statutory income.

View Donations SAVE AS PDF/ PRINT

Calendar Year: 20X2 | 20X1 | 20X0

1 - 1 of 1 Record(s)

Date of Donation	Approved Donations (\$S)	Amount of Deduction (\$S)	Name of IPC ⓘ
30 Jun 20X2	100.00	250.00	TEST_COMPANY1

Total amount of deduction for calendar year 20X2 is **S\$250.00**

The donations are allowable on a financial year basis.
Learn more about donations and their deductibility. ⓘ

Step	Action/ Note
	Part B [Form C-S] – Tax Adjustments (continue to next page)
1	The following fields will be pre-filled based on information available with IRAS: <ul style="list-style-type: none"> Unutilised Donations b/f Current Year Donations
	If any of the pre-filled amounts differs from the company's record, you can revise the amount in the corresponding Company's Declaration box (with the exception of current year donations).
	The amount of Current Year Donations is based on auto-included information from Institutions of a Public Character (IPCs). Upward adjustments are permitted only for companies that use a non-Singapore dollar functional currency. With effect from YA 2025, tax deductions for PTIS donations may be included in the Company's Declaration , and select 'Yes' for Item 19b.
2	You can click on the View Donations hyperlink to view the details of donations made to approved IPCs.
3	To continue with Form C-S filing after viewing the donations details, click on 'X' to close the View Donations tab.

User Guide (Company): File Form C-S/ Form C-S (Lite)

21.	Unutilised Capital Allowances carried forward	0	0
22.	Unutilised Losses carried forward	0	0
23.	Unutilised Donations carried forward	0	0

Next Step

Save and return to Part A. Save and proceed to Part C.

OR

Step	Action/ Note
	Part B [Form C-S] – Tax Adjustments
1	At the bottom of Part B, click on Part C .
	<u>Notes:</u> <ol style="list-style-type: none">1. An auto-save feature will save the filing information as Draft when you move to next page.2. You can click on Part A to return to previous page.

User Guide (Company): File Form C-S/ Form C-S (Lite)

1. Part A | 2. Part B | **3. Part C** | 4. Confirmation | 5. Acknowledgement

Form C-S

Year of Assessment 20X3

Part C - Information from Financial Statements S\$

Information from Financial Statements

24. Revenue ⓘ (Enter the revenue as per the financial statements for period ending in 2023)	111
25. Gross Profit/ Loss ⓘ (Enter negative sign for Gross Loss, e.g. '-123456')	0
26. Directors' Fees and Remuneration ⓘ	0
27. Total Remuneration excluding Directors' Fees ⓘ	0
28. Medical Expenses ⓘ (Enter the deductible amount)	0
29. Transport/ Travelling Expenses ⓘ	0
30. Entertainment Expenses ⓘ	0
31. Inventories ⓘ	0
32. Trade Receivables ⓘ	0

Step	Action/ Note
	Part C [Form C-S] – Information from Financial Statements (continue to next page)
1	With effect from YA 2021, the 'Revenue' field will be pre-filled based on amount entered at the 'Form Type Selection' page. You can revise the amount in this box.
	Note: Other amount fields in Part C of Form C-S are pre-filled with '0'. Please enter the correct amount if it is not '0'.

User Guide (Company): File Form C-S/ Form C-S (Lite)

	YA 20X2 01 Jan 20X1 to 31 Dec 20X1	YA 20X3 01 Jan 20X2 to 31 Dec 20X2
Deduction of Unutilised Capital Allowances/ Losses/ Donations Brought Forward		
Select "N.A." if unutilised amounts are not claimed against the income of the current Year of Assessment.		
33. Is there a change in the principal activities of the company during the basis period? ⓘ	---- Select ---- ▾	---- Select ---- ▾
34. Is there a substantial change in the company's ultimate shareholders and their shareholdings as at the relevant dates? ⓘ	---- Select ---- ▾	---- Select ---- ▾
35. Unutilised Capital Allowances/ Losses/ Donations claimed where waiver of the shareholding test has been/ will be granted by IRAS ⓘ (To complete only if answer in Box 34 is "Yes")	<input type="text" value="0"/>	<input type="text" value="0"/>
Tax Exemption Scheme for New Start-up Companies ⓘ		
36. Has the company satisfied all conditions to qualify for the tax exemption scheme for new start-up companies? ⓘ	<input type="text"/>	<input type="text"/>
Deduction for Expenditure on Research and Development (R&D)		
37. Deduction for expenditure incurred on R&D (undertaken in Singapore and Overseas) - Total deduction under Section 14C ⓘ	<input type="text" value="0"/>	<input type="text" value="0"/>
38. Section 14C deduction for expenditure incurred on R&D activities undertaken in Singapore ⓘ	<input type="text" value="0"/>	<input type="text" value="0"/>
39. Staff costs and consumables for R&D activities undertaken in Singapore qualifying for the additional 150% tax deduction under Section 14D(1) in excess of the \$400,000 cap under the Enterprise Innovation Scheme ⓘ	<input type="text" value="0"/>	<input type="text" value="0"/>
Appropriation of Trading Stock or Conversion of Non-Trade/ Capital Asset		
40. Has the company appropriated any trading stock for non-trade or capital purposes under Section 10J and/ or converted any non-trade or capital asset to trading stock under Section 32A? ⓘ (If yes, submit the AC Reporting Form via the "Submit Document" digital service)	<input type="text"/>	<input type="text"/>
Gain or Losses from the Sale or Disposal of Foreign Assets - Section 10L ⓘ		
41a. Amount of gains/ losses from the sale or disposal of foreign assets during the basis period for the current YA.	<input type="text" value="0"/>	<input type="text" value="0"/>
41b. Amount of the foreign-sourced sale or disposal gains remitted to Singapore during the basis period for the current YA.	<input type="text" value="0"/>	<input type="text" value="0"/>
41c. Do the foreign-sourced sale or disposal gains/ losses fall under any of the scenarios where the sale or disposal of foreign assets (excluding foreign IPRs) is not subject to tax under Section 10L(8) of the ITA?*	N.A. ▾	<input type="text"/>

Step	Action/ Note
	Part C [Form C-S] – Information from Financial Statements
1	With effect from YA 2023, the company needs to declare if it has appropriated any trading stock for non-trade or capital purposes and/ or converted any non-trade or capital asset to trading stock. If yes, please submit the AC Reporting Form via the 'Submit Document' digital service.
2	With effect from YA 2025, the company needs to declare any realised gains or losses incurred from the sale or disposal of foreign assets.

User Guide (Company): File Form C-S/ Form C-S (Lite)

Enterprise Innovation Scheme (EIS) ⓘ

42. Is the company claiming cash payout under the EIS in this current YA?*

43. Is the company claiming enhanced deductions/ allowances under the EIS in this current YA?* (If yes, complete Boxes 44 to 48, whichever is applicable)

44. Training ⓘ

Total Qualifying Cost Incurred ⓘ

Enhanced Deductions/ Allowances Claimed/ To Be Claimed ⓘ

45. Innovation Projects Carried Out with Partner Institutions ⓘ

Total Qualifying Cost Incurred ⓘ (Capped at \$50,000)

Enhanced Deductions/ Allowances Claimed/ To Be Claimed ⓘ

46a. Acquisition of Intellectual Property Rights (IPRs) ⓘ

Total Qualifying Cost Incurred ⓘ

Enhanced Deductions/ Allowances Claimed/ To Be Claimed ⓘ

46b. Licensing of Intellectual Property Rights (IPRs) ⓘ

Total Qualifying Cost Incurred ⓘ

Enhanced Deductions/ Allowances Claimed/ To Be Claimed ⓘ

47. Registration of Intellectual Property (IPs) ⓘ

Total Qualifying Cost Incurred ⓘ

Enhanced Deductions/ Allowances Claimed/ To Be Claimed ⓘ

48. Qualifying Research and Development (R&D) undertaken in Singapore ⓘ

Total Qualifying Cost Incurred ⓘ

Enhanced Deductions/ Allowances Claimed/ To Be Claimed ⓘ

Next Step

Save and return to Part B. OR

Save and proceed to Confirmation Page to verify filing details.

Step	Action/ Note
	Part C [Form C-S] – Information from Financial Statements
1	Enterprise Innovation Scheme With effect from YA 2024, please complete this section only if the company is making a claim and has met the qualifying conditions.
2	At the bottom of Part C, click on Confirmation Page .
	<u>Notes:</u> 1. An auto-save feature will save the filing information as Draft when you move to next page. 2. You can click on Part B to return to previous page.

User Guide (Company): File Form C-S/ Form C-S (Lite)

File Form C-S/ C SAVE AS PDF/ PRINT

1. Part A 2. Part B 3. Part C **4. Confirmation** 5. Acknowledgement

Confirmation for Form C-S

Year of Assessment 20X2 20X3

Name TEST_CTD_TEST NEW COMPANY27

Tax Ref No. 202099027C

Part A

Qualifying Conditions for filing Form C-S

- Company's revenue for the financial period is \$55 million or below;
- Company derives only income subject to tax at 17%; and
- Company is not claiming/ utilising any of the following items:
 - Carry-back of Current Year Capital Allowances/ Losses
 - Group Relief
 - Investment Allowance
 - Foreign Tax Credit and Tax Deducted at Source

The company has met all the qualifying conditions for filing Form C-S. Yes

Particulars of Person who Reviewed the Return

The return has been reviewed by a person who is a Singapore Chartered Tax Professionals Limited (SCTP) Accredited Tax Advisor or Accredited Tax Practitioner for Income Tax. Yes

Name of person MR TOM TAN

SCTP membership number

The Company declares the following:

The financial period for this return based on the company's financial statements is 01 Jan 20X1 to 31 Dec 20X2

Part B S\$

Tax Adjustments

1. Net Profit/ Loss before Tax as per Financial Statements	0
2. Less: Separate Source Income	0
3. Non-Taxable Income	0
4. Add: Non-Tax Deductible Expenses	0
5a. Adjusted Profit/ Loss before Other Deductions (for a period of more than 12 months)	0

Step	Action/ Note
	Confirmation Page [Form C-S] (continue to next page)
1	Verify that the information you have entered is correct.
	<u>Note:</u> You can click on SAVE AS PDF/ PRINT to save a copy of the Confirmation Page.

User Guide (Company): File Form C-S/ Form C-S (Lite)

	YA 20X2 01 Jan 20X1 to 31 Dec 20X1 S\$	YA 20X3 01 Jan 20X2 to 31 Dec 20X2 S\$
Deduction of Unused Capital Allowances/ Losses/ Donations Brought Forward		
33. Is there a change in the principal activities of the company during the basis period?	N.A.	N.A.
34. Is there a substantial change in the company's ultimate shareholders and their shareholdings as at the relevant dates?	N.A.	N.A.
35. Unused Capital Allowances/ Losses/ Donations claimed where waiver of the shareholding test has been/ will be granted by IRAS (To complete only if answer in Box 34 is "Yes")	0	0
Tax Exemption Scheme for New Start-up Companies		
36. Has the company satisfied all conditions to qualify for the tax exemption scheme for new start-up companies?	N.A.	N.A.
Deduction for Expenditure on Research and Development (R&D)		
37. Deduction for expenditure incurred on R&D (undertaken in Singapore and Overseas) - Total deduction under Section 14C	0	0
38. Section 14C deduction for expenditure incurred on R&D activities undertaken in Singapore	0	0
39. Staff costs and consumables for R&D activities undertaken in Singapore qualifying for the additional 150% tax deduction under Section 14D(1) in excess of the \$400,000 cap under the Enterprise Innovation Scheme	0	0
Appropriation of Trading Stock or Conversion of Non-Trade/ Capital Asset		
40. Has the company appropriated any trading stock for non-trade or capital purposes under Section 10J and/ or converted any non-trade or capital asset to trading stock under Section 32A? (If yes, submit the AC Reporting Form via the 'Submit Document' digital service)	No	Yes
Gain or Losses from the Sale or Disposal of Foreign Assets - Section 10L		
41a. Amount of gains/ losses from the sale or disposal of foreign assets during the basis period for the current YA.	0	0
41b. Amount of the foreign-sourced sale or disposal gains remitted to Singapore during the basis period for the current YA.	0	0
41c. Do the foreign-sourced sale or disposal gains/ losses fall under any of the scenarios where the sale or disposal of foreign assets (excluding foreign IPRs) is not subject to tax under Section 10L(8) of the ITA?	N.A.	N.A.
Enterprise Innovation Scheme (EIS)		
42. Is the company claiming cash payout under the EIS in this current YA?	No	No
43. Is the company claiming enhanced deductions/ allowances under the EIS in this current YA? (If yes, complete Boxes 44 to 48, whichever is applicable)	No	Yes
44. Training		
Total Qualifying Cost Incurred	0	100
Enhanced Deductions/ Allowances Claimed/ To Be Claimed	0	300
Total Income/ Loss (before Donations)	S\$0	S\$0
Total Income/ Loss (after Donations)	S\$0	S\$0

Estimated Tax Payable	S\$0.00	S\$0.00
The estimated tax payable is computed based on the declaration in this return. This amount takes into account the Exempt Amount, Tax Set-Offs, Tax Deducted at Source and Corporate Income Tax (CIT) Rebate, where applicable.		
Please note that the computed CIT Rebate does not reflect any reduction from the CIT Rebate Cash Grant, which is disbursed separately to eligible companies.		

Step	Action/ Note
	Confirmation Page [Form C-S] (continue to next page)
1	Verify that the information you have entered is correct.
	Note: The amount of Estimated Tax Payable is computed based on declaration in the return. Please refer to the Notice of Assessment for the actual tax payable.

Note: The CIT Rebate Cash Grant will not be reflected in the Estimated Tax Payable at the acknowledgement page for Form C-S/ Form C-S (Lite). If applicable, it will automatically be accounted for in your final tax payable and reflected in your Notice of Assessment.

User Guide (Company): File Form C-S/ Form C-S (Lite)

Declaration

The company declares that this return gives a full and true account of the whole of the company's income for the financial period ending in the preceding year.*

Details of Filer & Contact Person

Name of Filer: TESTER Designation*

Name of Contact Person*: TESTER Designation*

Contact No.*: +65

Next Step

Return to Part A to make changes. Submit Form C-S to IRAS.

AMEND OR SUBMIT

CANCEL FILING

Confirm Submission

Submit to IRAS?

NO YES

Next Step

Return to Part A to make changes. Submit Form C-S to Approver for review.

AMEND OR SUBMIT TO APPROVER

CANCEL FILING

Confirm Submission

Submit to Approver?

NO YES

Step	Action/ Note
	Confirmation Page [Form C-S]
1	At the bottom of Confirmation Page, complete the Declaration checkbox.
2	Complete the Details of Filer & Contact Person .
3	Click on Submit if you are authorised as Approver. Or Click on Submit to Approver if you are authorised as Preparer.
4	Click on Yes in the pop-up message box to confirm your submission to IRAS or Approver.
	<p><u>Notes:</u></p> <ol style="list-style-type: none"> Submission by Preparer will be retained in the Portal (pending submission to IRAS by Approver) for 21 days or until the filing due date of 30 Nov, whichever is later. You can click on Amend to edit any line items entered.

User Guide (Company): File Form C-S/ Form C-S (Lite)

File Form C-S/ C SAVE AS PDF/ PRINT

1. Part A → 2. Part B → 3. Part C → 4. Confirmation → 5. Acknowledgement

Acknowledgement for Form C-S

Successful Submission

We have received your filing.

Name	TEST_CTD_TEST NEW COMPANY28	Tax Ref No.	202099028M
Acknowledgement No.	421783	Date/ Time	14 Mar 20X3 4:01 PM
Year of Assessment	20X2 and 20X3		

Documents to be Submitted to IRAS via the 'Submit Document' digital service

- Declaration Form for S19B Allowances on IPR if this is the first YA of the writing-down allowances claim.
- AC Reporting Form if the company had appropriated trading stock for non-trade or capital purposes under Section 10J and/ or converted non-trade or capital asset to trading stock under Section 32A of the Income Tax Act 1947.

The relevant Form for completion is available on IRAS' website.

Document Retention
The company does not need to submit its financial statements, tax computation and supporting schedules with the Form C-S. Please retain the documents and submit them to IRAS only upon request.

Late Filing
Penalties may be imposed if this return is filed late.

GST Registration
Companies with revenue of more than \$51 million (excluding dividends and interest) may need to register for GST. For details, refer to [GST Registration](#) on IRAS' website.

Details of Filer & Contact Person

Name of Filer	TESTER01 - COAP	Designation	FILER
Name of Contact Person	TESTER01 - COAP	Designation	DIRECTOR
Contact No.	+65 91234567		

Step	Action/ Note
	Acknowledgement Page [Form C-S] (continue to next page)
1	You will receive an acknowledgement upon successful submission.
	<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 SAVE AS PDF/ PRINT to save a copy of the Acknowledgement Page. Please do not submit the Acknowledgement Page to IRAS.

User Guide (Company): File Form C-S/ Form C-S (Lite)

Revenue		111
Gross Profit/ Loss		222
	YA 20X2 01 Jan 20X1 to 31 Dec 20X1 S\$	YA 20X3 01 Jan 20X2 to 31 Dec 20X2 S\$
Deduction of Unused Capital Allowances/ Losses/ Donations Brought Forward		
Is there a change in the principal activities of the company during the basis period?	N.A.	N.A.
Is there a substantial change in the company's ultimate shareholders and their shareholdings as at the relevant dates?	N.A.	N.A.
Unused Capital Allowances/ Losses/ Donations claimed where waiver of the shareholding test has been/ will be granted by IRAS	0	0
Tax Exemption Scheme for New Start-up Companies		
Has the company satisfied all conditions to qualify for the tax exemption scheme for new start-up companies?	N.A.	N.A.
Deduction for Expenditure on Research and Development (R&D)		
Deduction for expenditure incurred on R&D (undertaken in Singapore and Overseas) - Total deduction under Section 14C	222	333
Appropriation of Trading Stock or Conversion of Non-Trade/ Capital Asset		
Has the company appropriated any trading stock for non-trade or capital purposes under Section 10J and/ or converted any non-trade or capital asset to trading stock under Section 32A?	No	Yes
Gain or Losses from the Sale or Disposal of Foreign Assets - Section 10L		
Amount of gains/ losses from the sale or disposal of foreign assets during the basis period for the current YA.	0	0
Amount of the foreign-sourced sale or disposal gains remitted to Singapore during the basis period for the current YA.	0	0
Do the foreign-sourced sale or disposal gains/ losses fall under any of the scenarios where the sale or disposal of foreign assets (excluding foreign IPRs) is not subject to tax under Section 10L(8) of the ITA?	N.A.	N.A.
Enterprise Innovation Scheme (EIS)		
Is the company claiming cash payout under the EIS in this current YA?	No	No
Is the company claiming enhanced deductions/ allowances under the EIS in this current YA?	No	Yes
Training		
Total Qualifying Cost Incurred	0	100
Enhanced Deductions/ Allowances Claimed/ To Be Claimed	0	300

Estimated Tax Payable

S\$0.00

S\$0.00

The estimated tax payable is computed based on the declaration in this return. This amount takes into account the Exempt Amount, Tax Set-Offs, Tax Deducted at Source and Corporate Income Tax (CIT) Rebate, where applicable.

Please note that the computed CIT Rebate does not reflect any reduction from the CIT Rebate Cash Grant, which is disbursed separately to eligible companies.

Step	Action/ Note
	Acknowledgement Page [Form C-S]
	Note: The Acknowledgement Page can also be retrieved from myTax Portal via View Notices/ Letters - Corporate Tax .

Note: The CIT Rebate Cash Grant will not be reflected in the Estimated Tax Payable at the acknowledgement page for Form C-S/ Form C-S (Lite). If applicable, it will automatically be accounted for in your final tax payable and reflected in your Notice of Assessment.

File Form C-S (Lite)

User Guide (Company): File Form C-S/ Form C-S (Lite)

File Form C-S/ C

Form C-S (Lite)

Year of Assessment 20x3

Part A

Qualifying Conditions for filing Form C-S (Lite)

1. Company's revenue for the financial period is \$5200,000 or below; ⓘ
2. Company derives only income subject to tax at 17%; and ⓘ
3. Company is not claiming/ utilising any of the following items:
 - a. Carry-back of Current Year Capital Allowances/ Losses ⓘ
 - b. Group Relief ⓘ
 - c. Investment Allowance ⓘ
 - d. Foreign Tax Credit and Tax Deducted at Source ⓘ

The company has met all the qualifying conditions for filing Form C-S (Lite).

Yes No

Return to Form Type Selection to choose a different Form Type.

CANCEL FILING

Step	Action/ Note
	Part A [Form C-S (Lite)] (continue to next page)
1	Qualifying Conditions for filing Form C-S (Lite) Please complete the declaration of the 3 conditions.
2	Select 'Yes' or 'No', where applicable.

User Guide (Company): File Form C-S/ Form C-S (Lite)

1. Part A 2. Part B 3. Part C 4. Confirmation 5. Acknowledgement

Form C-S (Lite)

Year of Assessment 20X3

Part A

Qualifying Conditions for filing Form C-S (Lite)

1. Company's revenue for the financial period is S\$200,000 or below; ⓘ

2. Company derives only income subject to tax at 17%; and ⓘ

3. Company is not claiming/ utilising any of the following items:

a. Carry-back of Current Year Capital Allowances/ Losses ⓘ

b. Group Relief ⓘ

c. Investment Allowance ⓘ

d. Foreign Tax Credit and Tax Deducted at Source ⓘ

The company has met all the qualifying conditions for filing Form C-S (Lite). Yes No

Particulars of Person who Reviewed the Return

The return has been reviewed by a person who is a Singapore Chartered Tax Professionals Limited (SCTP) Accredited Tax Advisor or Accredited Tax Practitioner for Income Tax. * ⓘ

Name of person

SCTP membership number

Yes No

Step	Action/ Note
	Part A [Form C-S (Lite)] (continue to next page)
1	Particulars of Person who Reviewed the Return: Please complete the declaration on whether the return has been reviewed by a person who is a Singapore Chartered Tax Professionals Limited (SCTP) Accredited Tax Advisor or Accredited Tax Practitioner for Income Tax.
2	Select 'Yes' or 'No', where applicable.
	Notes: 1. If the reviewer is a SCTP Accredited Tax Advisor or Accredited Tax Practitioner for Income Tax, please obtain the reviewer's name and SCTP membership number to complete the fields. 2. If the reviewer's name or SCTP membership number is not readily available, please leave it blank. 3. Where there are multiple accredited reviewers, please provide the details (name and membership number) of any one reviewer.

User Guide (Company): File Form C-S/ Form C-S (Lite)

The Company declares the following:

The financial period for this return based on the company's financial statements is* ⓘ

From
01/01/20X1

To
31/12/20X2

Next Step

Return to Form Type Selection to choose a different Form Type.

CANCEL FILING

OR

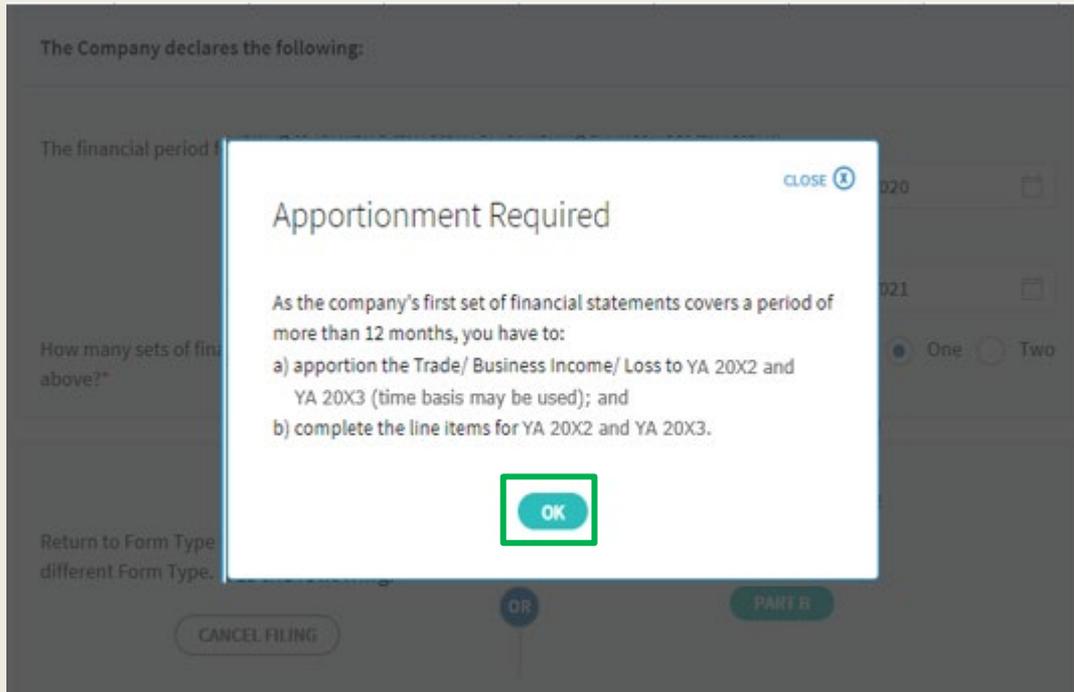
Save and proceed to Part B.

PART B

SAVE DRAFT

Step	Action/ Note
	Part A [Form C-S (Lite)]
1	The company declares the following: Amend the pre-filled financial period if it is incorrect. The financial period is displayed based on the information available with IRAS.
2	Click on Part B .
	<u>Notes:</u> <ol style="list-style-type: none">1. You can click on Save Draft to save a copy of the Form C-S (Lite) on the Portal and continue e-Filing anytime before the filing due date.2. You can click on the ' ⓘ ' icon to read the explanatory notes.3. Please file Form C, if the company does not satisfy the conditions to file Form C-S/ Form C-S (Lite).4. An auto-save feature will save the filing information as Draft when you move to next page.5. You can click on Cancel Filing to return to Form Type Selection.

User Guide (Company): File Form C-S/ Form C-S (Lite)



Step	Action/ Note
	Part B [Form C-S (Lite)] – Tax Adjustments (continue to next page)
1	A message box will be displayed if: <ol style="list-style-type: none"> 1. The company’s first set of financial statements covers a period of more than 12 months; or 2. There is a change in the company’s financial year end. <p>Please take note of the message.</p>
2	Click on OK to continue.
	<u>Note:</u> You may be required to complete the line items for 2 Years of Assessment if the company’s first set of financial statements covers a period of more than 12 months or if there’s a change in the company’s financial year end.

User Guide (Company): File Form C-S/ Form C-S (Lite)

1. Part A **2. Part B** 3. Part C 4. Confirmation 5. Acknowledgement

Form C-S (Lite)

Year of Assessment 20X3

Notes

- For investment holding company or company that derives only rental and/or interest income, declare the investment income by completing Items 7 to 9.
- For service company taxable on a cost plus mark-up basis, declare your trade income by completing Item 1 with the deemed mark-up or mark-up amount.

Part B S\$

Tax Adjustments

1. **Net Profit/ Loss before Tax as per Financial Statements** ⓘ
 (Enter negative sign for Net Loss, e.g. '-12345')

YA 20X2	YA 20X3
01 Jan 20X1 to 31 Dec 20X1	01 Jan 20X2 to 31 Dec 20X2
S\$	S\$

2. **Adjusted Profit/ Loss before Capital Allowances** ⓘ
 (Enter amount if Adjusted Profit/ Loss before Capital Allowances is not \$0 and enter negative sign for Adjusted Loss, e.g. '-12345')

Step	Action/ Note
	Part B [Form C-S (Lite)] – Tax Adjustments (continue to next page)
1	All amount fields in Part B of Form C-S (Lite) are pre-filled with '0'. Please enter the correct amount if it is not '0'.
	<u>Note:</u> The following line items will be computed automatically: <ul style="list-style-type: none"> • Total Income/ Losses (before Donations) • Total Income/ Losses (after Donations) • Unutilised Capital Allowances carried forward • Unutilised Losses carried forward • Unutilised Donations carried forward

User Guide (Company): File Form C-S/ Form C-S (Lite)

3.	Add: Balancing Charge 	<input type="text" value="0"/>	<input type="text" value="0"/>
4.	Less: Unutilised Capital Allowances brought forward (IRAS' record) 	<input type="text" value="0"/>	<input type="text" value="0"/>
	Company's Declaration	<input type="text" value="0"/>	<input type="text" value="0"/>
5.	Current Year Capital Allowances 	<input type="text" value="0"/>	<input type="text" value="0"/>
6.	Unutilised Losses brought forward (IRAS' record) 	<input type="text" value="0"/>	<input type="text" value="0"/>
	Company's Declaration	<input type="text" value="0"/>	<input type="text" value="0"/>
Add: Separate Source Income 			
7.	Net Rental Income 	<input type="text" value="0"/>	<input type="text" value="0"/>
8.	Interest Income 	<input type="text" value="0"/>	<input type="text" value="0"/>
9.	Other Taxable Income 	<input type="text" value="0"/>	<input type="text" value="0"/>
10.	Total Income/ Losses (before Donations) 	<input type="text" value="0"/>	<input type="text" value="0"/>

Step	Action/ Note
	Part B [Form C-S (Lite)] – Tax Adjustments (continue to next page)
1	The following fields will be pre-filled based on information available with IRAS: <ul style="list-style-type: none"> • Unutilised Capital Allowances b/f • Unutilised Losses b/f
	If any of the pre-filled amounts differs from the company's record, you can revise the amount in the corresponding Company's Declaration box.
	<u>Note:</u> You can click on the '  ' icon to read the explanatory notes.

User Guide (Company): File Form C-S/ Form C-S (Lite)

11. Less: Unutilised Donations brought forward (IRAS' record) ⓘ	0	0
Company's Declaration	<input type="text" value="0"/>	<input type="text" value="0"/>
12a. Less: Current Year Donations (IRAS' record) ⓘ	250	250
Company's Declaration	<input type="text" value="0"/>	<input type="text" value="0"/>
12b. Is the company an approved qualifying donor making qualifying overseas donations under the Philanthropy Tax Incentive Scheme for Family Offices (PTIS)?*	N.A.	<input type="text"/>
13. Total Income/ Losses (after Donations) ⓘ	0	0

Current Year Donations CLOSE X

Only donations that are auto-included from the Institutions of a Public Character (IPCs) can be deducted. Please access the [View Donations](#) digital service to view the current year approved donations.

If there are donations not in the list, it may be due to:

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

If a company made qualifying overseas donations under the Philanthropy Tax Incentive Scheme for Family Offices (PTIS donations), please include the tax deduction for PTIS donations in the company's declaration. A 100% tax deduction is granted for PTIS donations, capped at 40% of the company's statutory income.

View Donations SAVE AS PDF/ PRINT

Calendar Year: 20X2 | 20X1 | 20X0

1 - 1 of 1 Record(s)

Date of Donation	Approved Donations (S\$)	Amount of Deduction (S\$)	Name of IPC ⓘ
30 Jun 20X2	100.00	250.00	TEST_COMPANY1

Total amount of deduction for calendar year 20X2 is **S\$250.00**

The donations are allowable on a financial year basis.
Learn more about donations and their deductibility. ⓘ

Step	Action/ Note
	Part B [Form C-S (Lite)] – Tax Adjustments (continue to next page)
1	The following fields will be pre-filled based on information available with IRAS: <ul style="list-style-type: none"> • Unutilised Donations b/f • Current Year Donations <p>If any of the pre-filled amounts differs from the company's record, you can revise the amount in the corresponding Company's Declaration box (with the exception of current year donations).</p> <p>The amount of Current Year Donations is based on auto-included information from Institutions of a Public Character (IPCs). Upward adjustments are permitted only for companies that use a non-Singapore dollar functional currency. With effect from YA 2025, tax deductions for PTIS donations may be included in the Company's Declaration, and select 'Yes' for Item 12b.</p>
2	You can click on the View Donations hyperlink to view the details of donations made to approved IPCs.
3	To continue with Form C-S (Lite) filing after viewing the donations details, click on 'X' to close the View Donations tab.

User Guide (Company): File Form C-S/ Form C-S (Lite)

14.	Unutilised Capital Allowances carried forward	0	0
15.	Unutilised Losses carried forward	0	0
16.	Unutilised Donations carried forward	0	0

Next Step

Save and return to Part A.

PART A

OR

Save and proceed to Part C.

PART C

SAVE DRAFT

Step	Action/ Note
	Part B [Form C-S (Lite)] – Tax Adjustments
1	At the bottom of Part B, click on Part C .
	<p><u>Notes:</u></p> <ol style="list-style-type: none"> 1. An auto-save feature will save the filing information as Draft when you move to next page. 2. You can click on Part A to return to previous page.

User Guide (Company): File Form C-S/ Form C-S (Lite)

1. Part A → 2. Part B → **3. Part C** → 4. Confirmation → 5. Acknowledgment

Form C-S (Lite)
Year of Assessment: 2024

Part C - Information from Financial Statements S\$

Information from Financial Statements

17. Revenue ⁽ⁱ⁾ (Enter the revenue as per the financial statements for period ending in 2023)	<input type="text" value="100"/>	
18. Non-Taxable Income ⁽ⁱ⁾	<input type="text" value="0"/>	

YA 20X2
01 Jan 20X1
to 31 Dec 20X1
S\$
YA 20X3
01 Jan 20X2
to 31 Dec 20X2
S\$

Other Information
To be completed if the company is claiming Deductions for Renovation or Refurbishment Works or Research and Development Expenditure.

19. Deduction for Renovation or Refurbishment Works under Section 14N ⁽ⁱ⁾	<input type="text" value="0"/>	<input type="text" value="0"/>
20. Deduction for expenditure incurred on R&D (undertaken in Singapore and Overseas) - Total deduction under Section 14C ⁽ⁱ⁾	<input type="text" value="0"/>	<input type="text" value="0"/>
21. Section 14C deduction for expenditure incurred on R&D activities undertaken in Singapore ⁽ⁱ⁾	<input type="text" value="0"/>	<input type="text" value="0"/>
22. Staff costs and consumables for R&D activities undertaken in Singapore qualifying for the additional 150% tax deduction under Section 14D(1) in excess of the \$400,000 cap under the Enterprise Innovation Scheme ⁽ⁱ⁾	<input type="text" value="0"/>	<input type="text" value="0"/>

Deduction of Unutilised Capital Allowances/ Losses/ Donations Brought Forward
Select "N.A." if unutilised amounts are not claimed against the income of the current Year of Assessment.

23. Is there a change in the principal activities of the company during the basis period? ⁽ⁱ⁾	---- Select ---- ⁽ⁱ⁾	---- Select ---- ⁽ⁱ⁾
24. Is there a substantial change in the company's ultimate shareholders and their shareholdings as at the relevant dates? ⁽ⁱ⁾	---- Select ---- ⁽ⁱ⁾	---- Select ---- ⁽ⁱ⁾
25. Unutilised Capital Allowances/ Losses/ Donations claimed where waiver of the shareholding test has been/ will be granted by IRAS ⁽ⁱ⁾ (To complete only if answer in Box 24 is "Yes")	<input type="text" value="0"/>	<input type="text" value="0"/>

Tax Exemption Scheme for New Start-up Companies ⁽ⁱ⁾

26. Has the company satisfied all conditions to qualify for the tax exemption scheme for new start-up companies? ⁽ⁱ⁾	<input type="text" value="0"/>	<input type="text" value="0"/>
---	--------------------------------	--------------------------------

Appropriation of Trading Stock or Conversion of Non-Trade/ Capital Asset

27. Has the company appropriated any trading stock for non-trade or capital purposes under Section 10J and/ or converted any non-trade or capital asset to trading stock under Section 32A? ⁽ⁱ⁾ (If yes, submit the AC Reporting Form via the 'Submit Document' digital service)	<input type="text" value="0"/>	<input type="text" value="0"/>
--	--------------------------------	--------------------------------

Step	Action/ Note
	Part C [Form C-S (Lite)] – Information from Financial Statements (continue to next page)
1	'Revenue' field will be pre-filled based on amount entered at 'Form Type Selection' page. You can revise the amount in this box.
2	With effect from YA 2022, the 'Non-Taxable Income' field is added and pre-filled with '0'. Please enter the correct amount if it is not '0'.
3	With effect from YA 2023, the company needs to declare if it has appropriated any trading stock for non-trade or capital purposes and/ or converted any non-trade or capital asset to trading stock. If yes, please submit the AC Reporting Form via the 'Submit Document' digital service.
	Note: Other amount fields are pre-filled with '0'. Please enter the correct amount if it is not '0'.

User Guide (Company): File Form C-S/ Form C-S (Lite)

Gain or Losses from the Sale or Disposal of Foreign Assets - Section 10L ⓘ

28a. Amount of gains/ losses from the sale or disposal of foreign assets during the basis period for the current YA.

28b. Amount of the foreign-sourced sale or disposal gains remitted to Singapore during the basis period for the current YA.

28c. Do the foreign-sourced sale or disposal gains/ losses fall under any of the scenarios where the sale or disposal of foreign assets (excluding foreign IPRs) is not subject to tax under Section 10L(8) of the ITA?

Enterprise Innovation Scheme (EIS) ⓘ

29. Is the company claiming cash payout under the EIS in this current YA?

30. Is the company claiming enhanced deductions/ allowances under the EIS in this current YA? (If yes, complete Boxes 31 to 35, whichever is applicable)

31. Training ⓘ

Total Qualifying Cost Incurred ⓘ

Enhanced Deductions/ Allowances Claimed/ To Be Claimed ⓘ

32. Innovation Projects Carried Out with Partner Institutions ⓘ

Total Qualifying Cost Incurred ⓘ (Capped at \$50,000)

Enhanced Deductions/ Allowances Claimed/ To Be Claimed ⓘ

33a. Acquisition of Intellectual Property Rights (IPRs) ⓘ

Total Qualifying Cost Incurred ⓘ

Enhanced Deductions/ Allowances Claimed/ To Be Claimed ⓘ

33b. Licensing of Intellectual Property Rights (IPRs) ⓘ

Total Qualifying Cost Incurred ⓘ

Enhanced Deductions/ Allowances Claimed/ To Be Claimed ⓘ

34. Registration of Intellectual Property (IPs) ⓘ

Total Qualifying Cost Incurred ⓘ

Enhanced Deductions/ Allowances Claimed/ To Be Claimed ⓘ

35. Qualifying Research and Development (R&D) undertaken in Singapore ⓘ

Total Qualifying Cost Incurred ⓘ

Enhanced Deductions/ Allowances Claimed/ To Be Claimed ⓘ



Step	Action/ Note
	Part C [Form C-S (Lite)] – Information from Financial Statements
1	With effect from YA 2025, the company needs to declare any realised gains or losses incurred from the sale or disposal of foreign assets.
2	Enterprise Innovation Scheme With effect from YA 2024, please complete this section only if the company is making a claim and has met the qualifying conditions.
3	At the bottom of Part C, click on Confirmation Page .
	<p><u>Notes:</u></p> <ol style="list-style-type: none"> An auto-save feature will save the filing information as Draft when you move to next page. You can click on Part B to return to previous page.

User Guide (Company): File Form C-S/ Form C-S (Lite)

File Form C-S/ C SAVE AS PDF/ PRINT

1. Part A → 2. Part B → 3. Part C → **4. Confirmation** → 5. Acknowledgement

Confirmation for Form C-S (Lite)

Year of Assessment 20X2 20X3

Name TEST_CTD_TEST NEW COMPANY27

Tax Ref No. 202099027C

Part A

Qualifying Conditions for filing Form C-S (Lite)

- Company's revenue for the financial period is S\$200,000 or below;
- Company derives only income subject to tax at 17%; and
- Company is not claiming/ utilising any of the following items:
 - Carry-back of Current Year Capital Allowances/ Losses
 - Group Relief
 - Investment Allowance
 - Foreign Tax Credit and Tax Deducted at Source

The company has met all the qualifying conditions for filing Form C-S (Lite). Yes

Particulars of Person who Reviewed the Return

The return has been reviewed by a person who is a Singapore Chartered Tax Professionals Limited (SCTP) Accredited Tax Advisor or Accredited Tax Practitioner for Income Tax. Yes

Name of person MR TOM TAN

SCTP membership number *****

The Company declares the following:

The financial period for this return based on the company's financial statements is 01 Jan 20X1 to 31 Dec 20X2

Part B 55

Tax Adjustments

	YA 20X2 01 Jan 20X1 to 31 Dec 20X1 S\$	YA 20X3 01 Jan 20X2 to 31 Dec 20X2 S\$
1. Net Profit/ Loss before Tax as per Financial Statements	0	0
2. Adjusted Profit/ Loss before Capital Allowances	0	0

Step	Action/ Note
	Confirmation Page [Form C-S (Lite)] (continue to next page)
1	Verify that the information you have entered is correct.
	<u>Note:</u> You can click on SAVE AS PDF/ PRINT to save a copy of the Confirmation Page.

User Guide (Company): File Form C-S/ Form C-S (Lite)

Deduction of Unutilised Capital Allowances/ Losses/ Donations Brought Forward		
23. Is there a change in the principal activities of the company during the basis period?	N.A.	N.A.
24. Is there a substantial change in the company's ultimate shareholders and their shareholdings as at the relevant dates?	N.A.	N.A.
25. Unutilised Capital Allowances/ Losses/ Donations claimed where waiver of the shareholding test has been/ will be granted by IRAS (To complete only if answer in Box 24 is "Yes")	0	0
Tax Exemption Scheme for New Start-up Companies		
26. Has the company satisfied all conditions to qualify for the tax exemption scheme for new start-up companies?	N.A.	N.A.
Appropriation of Trading Stock or Conversion of Non-Trade/ Capital Asset		
27. Has the company appropriated any trading stock for non-trade or capital purposes under Section 10J and/ or converted any non-trade or capital asset to trading stock under Section 32A? (If yes, submit the AC Reporting Form via the 'Submit Document' digital service)	No	Yes
Gain or Losses from the Sale or Disposal of Foreign Assets - Section 10L		
28a. Amount of gains/ losses from the sale or disposal of foreign assets during the basis period for the current YA.	0	0
28b. Amount of the foreign-sourced sale or disposal gains remitted to Singapore during the basis period for the current YA.	0	0
28c. Do the foreign-sourced sale or disposal gains/ losses fall under any of the scenarios where the sale or disposal of foreign assets (excluding foreign IPRs) is not subject to tax under Section 10L(8) of the ITA?	N.A.	N.A.
Enterprise Innovation Scheme (EIS)		
29. Is the company claiming cash payout under the EIS in this current YA?	No	No
30. Is the company claiming enhanced deductions/ allowances under the EIS in this current YA? (If yes, complete Boxes 31 to 35, whichever is applicable)	No	No
31. Training		
Total Qualifying Cost Incurred	0	0
Enhanced Deductions/ Allowances Claimed/ To Be Claimed	0	0
	YA 20X2 01 Jan 20X1 to 31 Dec 20X1 S\$	YA 20X3 01 Jan 20X2 to 31 Dec 20X2 S\$
Total Income/ Loss (before Donations)	S\$0	S\$0
Total Income/ Loss (after Donations)	S\$0	S\$0

Estimated Tax Payable	S\$0.00	S\$0.00
The estimated tax payable is computed based on the declaration in this return. This amount takes into account the Exempt Amount, Tax Set-Offs, Tax Deducted at Source and Corporate Income Tax (CIT) Rebate, where applicable.		
Please note that the computed CIT Rebate does not reflect any reduction from the CIT Rebate Cash Grant, which is disbursed separately to eligible companies.		

Step	Action/ Note
	Confirmation Page [Form C-S (Lite)] (continue to next page)
1	Verify that the information you have entered is correct.
	<u>Note:</u> The amount of Estimated Tax Payable is computed based on declaration in the return. Please refer to the Notice of Assessment for the actual tax payable.

Note: The CIT Rebate Cash Grant will not be reflected in the Estimated Tax Payable at the acknowledgement page for Form C-S/ Form C-S (Lite). If applicable, it will automatically be accounted for in your final tax payable and reflected in your Notice of Assessment.

User Guide (Company): File Form C-S/ Form C-S (Lite)

Declaration

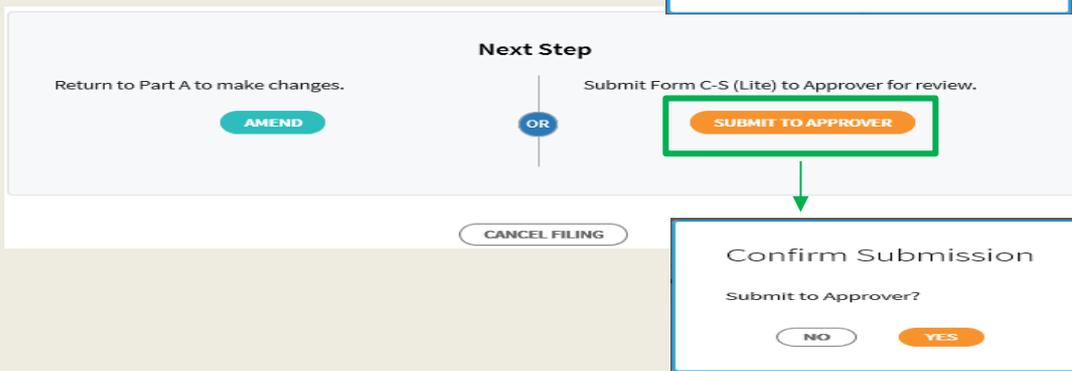
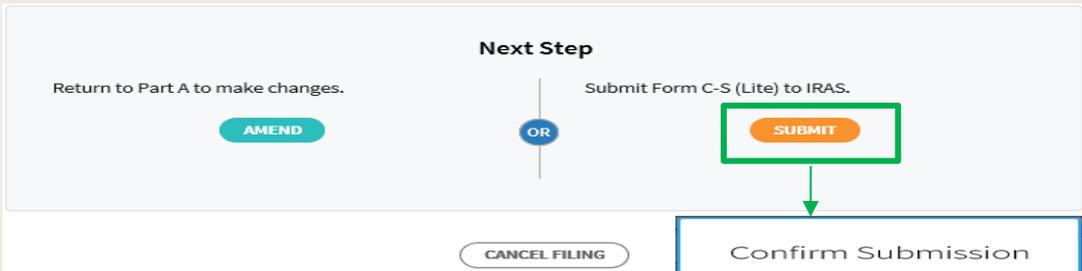
The company declares that this return gives a full and true account of the whole of the company's income for the financial period ending in the preceding year.*

Details of Filer & Contact Person

Name of Filer: TESTER Designation*

Name of Contact Person*: TESTER Designation*

Contact No.*: +65



Step	Action/ Note
	Confirmation Page [Form C-S (Lite)]
1	At the bottom of Confirmation Page, complete the Declaration checkbox.
2	Complete the Details of Filer & Contact Person .
3	Click on Submit if you are authorised as Approver. Or Click on Submit to Approver if you are authorised as Preparer.
4	Click on Yes in the pop-up message box to confirm your submission to IRAS or Approver.
	<p><u>Notes:</u></p> <ol style="list-style-type: none"> Submission by Preparer will be retained in the Portal (pending submission to IRAS by Approver) for 21 days or until the filing due date of 30 Nov, whichever is later. You can click on Amend to edit any line items entered.

User Guide (Company): File Form C-S/ Form C-S (Lite)

File Form C-S/ C SAVE AS PDF/ PRINT

1. Part A → 2. Part B → 3. Part C → 4. Confirmation → 5. Acknowledgement

Acknowledgement for Form C-S (Lite)

Successful Submission

We have received your filing.

Name	TEST_CTD_TEST NEW COMPANYY29	Tax Ref No.	202099029D
Acknowledgement No.	421789	Date/ Time	14 Mar 20X3 4:01 PM
Year of Assessment	20X2 and 20X3		

Documents to be Submitted to IRAS via the 'Submit Document' digital service

- Declaration Form for S19B Allowances on IPR if this is the first YA of the writing-down allowances claim.
- AC Reporting Form if the company had appropriated trading stock for non-trade or capital purposes under Section 10J and/ or converted non-trade or capital asset to trading stock under Section 32A of the Income Tax Act 1947.

The relevant Form for completion is available on IRAS' website.

Document Retention
The company does not need to submit its financial statements, tax computation and supporting schedules with the Form C-S (Lite). Please retain the documents and submit them to IRAS only upon request.

Late Filing
Penalties may be imposed if this return is filed late.

Details of Filer & Contact Person

Name of Filer	TESTER01 - COAP	Designation	FILER
Name of Contact Person	TESTER01 - COAP	Designation	DIRECTOR
Contact No.	+65 91234567		

Step	Action/ Note
	Acknowledgement Page [Form C-S (Lite)] (continue to next page)
1	You will receive an acknowledgement upon successful submission.
	<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 SAVE AS PDF/ PRINT to save a copy of the Acknowledgement Page. Please do not submit the Acknowledgement Page to IRAS.

User Guide (Company): File Form C-S/ Form C-S (Lite)

Revenue	200	
	YA 20X2 01 Jan 20X1 to 31 Dec 20X1 S\$	YA 20X3 01 Jan 20X2 to 31 Dec 20X2 S\$
Deduction of Unutilised Capital Allowances/ Losses/ Donations Brought Forward		
Is there a change in the principal activities of the company during the basis period?	N.A.	N.A.
Is there a substantial change in the company's ultimate shareholders and their shareholdings as at the relevant dates?	N.A.	N.A.
Unutilised Capital Allowances/ Losses/ Donations claimed where waiver of the shareholding test has been/ will be granted by IRAS	0	0
Appropriation of Trading Stock or Conversion of Non-Trade/ Capital Asset		
Has the company appropriated any trading stock for non-trade or capital purposes under Section 10J and/ or converted any non-trade or capital asset to trading stock under Section 32A?	No	Yes
Gain or Losses from the Sale or Disposal of Foreign Assets - Section 10L		
Amount of gains/ losses from the sale or disposal of foreign assets during the basis period for the current YA.	0	0
Amount of the foreign-sourced sale or disposal gains remitted to Singapore during the basis period for the current YA.	0	0
Do the foreign-sourced sale or disposal gains/ losses fall under any of the scenarios where the sale or disposal of foreign assets (excluding foreign IPRs) is not subject to tax under Section 10L(8) of the ITA?	N.A.	N.A.
Enterprise Innovation Scheme (EIS)		
Is the company claiming cash payout under the EIS in this current YA?	No	No
Is the company claiming enhanced deductions/ allowances under the EIS in this current YA?	No	Yes
Training		
Total Qualifying Cost Incurred	0	100
Enhanced Deductions/ Allowances Claimed/ To Be Claimed	0	300
Estimated Tax Payable	S\$0.00	S\$0.00
The estimated tax payable is computed based on the declaration in this return. This amount takes into account the Exempt Amount, Tax Set-Offs, Tax Deducted at Source and Corporate Income Tax (CIT) Rebate, where applicable.		
Please note that the computed CIT Rebate does not reflect any reduction from the CIT Rebate Cash Grant, which is disbursed separately to eligible companies.		

Step	Action/ Note
	Acknowledgement Page [Form C-S (Lite)]
	Note: The Acknowledgement Page can also be retrieved from myTax Portal via View Notices/ Letters - Corporate Tax .

Note: The CIT Rebate Cash Grant will not be reflected in the Estimated Tax Payable at the acknowledgement page for Form C-S/ Form C-S (Lite). If applicable, it will automatically be accounted for in your final tax payable and reflected in your Notice of Assessment.

Contact Information

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

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