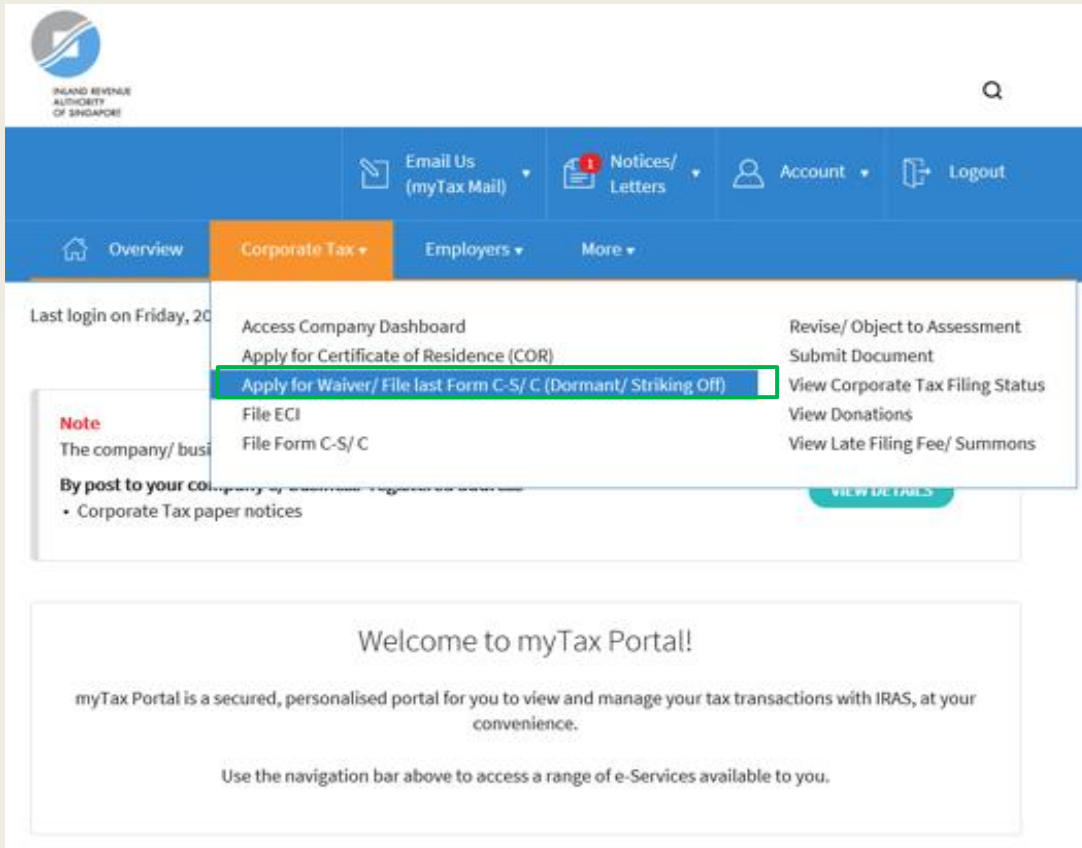


User Guide for Tax Agent

Apply for Waiver/ File last Form C-S/ C
(Dormant/ Striking Off)

User Guide (Tax Agent): Apply for Waiver/ File last Form C-S/ C (Dormant/ Striking Off)



Step	Action/ Note
	Main Menu
1	Upon login to myTax Portal, select the e-Service from the menu: Corporate Tax > Apply for Waiver/ File last Form C-S/ C (Dormant/ Striking Off)
	Note: For steps on logging in to myTax Portal, you may refer to our Guide on How to Log In to myTax Portal .

User Guide (Tax Agent): Apply for Waiver/ File last Form C-S/ C (Dormant/ Striking Off)

Client Selection
for Apply for Waiver/ File last Form C-S/ C (Dormant/ Striking Off)

Continue with

Client Tax Ref No. ⓘ

UEN-LOCAL CO ▼

Legend for Organisation Tax Ref No.

UEN (Unique Entity No.) Format

ID Type	Format ⓘ	Description	Example
UEN-LOCAL CO (previously "ROC")	yyyynnnnX (10 characters)	• Local Companies	200312345A
UEN-BUSINESS (previously "ROB")	nnnnnnnX (9 characters)	• Local Businesses (exclude sole-proprietorships for GST) • Partnerships	52912345A
UEN-OTHERS	TyyPQnnnX (10 characters)	• Foreign Companies • Limited Liability Partnerships • Clubs, Associations, Societies, Government Agencies & Others	T08FC1234A T08LL1234A T08SS1234A

Step	Action/ Note
	Client Selection Page
1	Indicate Client Tax Ref No.
2	Click on Next.

User Guide (Tax Agent): Apply for Waiver/ File last Form C-S/ C (Dormant/ Striking Off)

ABC PTE LTD
Tax Ref No. 202001234A

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

Overview | Corporate Tax | Employers | More

Apply for Waiver/ File last Form C-S/ C (Dormant/ Striking Off)

Who should use this e-Service

1. Companies that are dormant and wish to apply for waiver to submit future tax returns (Form C-S/ C) ⓘ; or
2. Companies that are applying for strike-off with Accounting and Corporate Regulatory Authority (ACRA) and have yet to submit advance Year(s) of Assessment (YA) tax return(s) (Form C-S/ C) up to the date of business cessation. For e-Filing of current and back YA tax return(s), please use File Form C-S/ C e-Service. ⓘ

Apply for Waiver PROCEED

Step	Action/ Note
	Apply For Waiver
1	Click on Proceed .
	<p><u>Notes:</u> For Tax Agent Approver, if there is an application sent for your approval, you may choose to:</p> <ol style="list-style-type: none"> i. Click on Delete if you wish to cancel the application. ii. Click on Proceed if you wish to view and approve the application.

For approvers with application sent for their approval

Waiver Application pending Approver's submission by 30 Sep 2021.

Updated by COY PREPARER on 16 Sep 2021 12:00 AM

DELETE
PROCEED

User Guide (Tax Agent): Apply for Waiver/ File last Form C-S/ C (Dormant/ Striking Off)

Apply for Waiver/ File last Form C-S/ C (Dormant/ Striking Off)

1. Application

2. Confirmation

3. Application Outcome

Waiver Application

Is the company a property developer?* Yes No

Does the company have unsold units or ongoing projects?* Yes No

The company confirms that*:

- a. it has not been carrying on business;
- b. it does not have trade income; and
- c. it has not been deriving or receiving income from any investments owned by the company (e.g. dividend, rental, interest income),

since its incorporation on 26 Feb 2017

since

To note:

Based on the date declared and the company's current financial year end of 31 Dec, the company has to ensure that all Form C-S/ C up to Year of Assessment (YA) 2019 has been filed. If the required Form C-S/ C has not been filed, you will be directed to do so after you have submitted this application.

Does the company have intention to recommence business within the next 2 years?* Yes No

Next Step

Discard changes and return to previous page.

CANCEL APPLICATION

OR

Proceed to Confirmation Page to verify application details.

CONFIRMATION PAGE

Step	Action/ Note
	Main Form
1	Enter the required information.
2	Click on Confirmation Page .

User Guide (Tax Agent): Apply for Waiver/ File last Form C-S/ C (Dormant/ Striking Off)

Apply for Waiver/ File last Form C-S/ C (Dormant/ Striking Off)

SAVE AS PDF/ PRINT

1. Application

2. Confirmation

3. Application Outcome

Confirmation

Name ABC PTE LTD
Tax Ref No. 202001234A

Waiver Application

Is the company a property developer? Yes

Does the company have unsold units or ongoing projects? No

The company confirms that: 31 Dec 2018

- a. it has not been carrying on business;
- b. it does not have trade income; and
- c. it has not been deriving or receiving income from any investments owned by the company (e.g. dividend, rental, interest income), since

To note:

Based on the date declared and the company's current financial year end of 31 Dec, the company has to ensure that all Form C-S/ C up to Year of Assessment (YA) 2019 has been filed. If the required Form C-S/ C has not been filed, you will be directed to do so after you have submitted this application.

Does the company have intention to recommence business within the next 2 years? No

Step	Action/ Note
	Confirmation Page (1/2)
1	Verify that the information entered is correct.

User Guide (Tax Agent): Apply for Waiver/ File last Form C-S/ C (Dormant/ Striking Off)

Declaration and Undertaking

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

The company undertakes to notify the Comptroller of Income Tax should the company resume business, derive or receive any income.*

Under the Singapore Income Tax Act, there are penalties for making a false or incorrect declaration.

Details of Applicant & Contact Person

Name of Applicant	TAX AGENT 1	Designation*	<input type="text"/>
Tax Agent Firm	TEST_TAX AGENT CO1		
Name of Contact Person*	<input type="text" value="TAX AGENT 1"/>	Designation*	<input type="text"/>
Contact No.*	+65 <input type="text"/>		

Next Step

Return to application page to make changes.

AMEND

OR

Submit application to IRAS.

SUBMIT

CANCEL APPLICATION

Confirm Submission

Submit to IRAS?

NO

YES

Step	Action/ Note
	Confirmation Page (2/2)
2	Complete the Declaration and Undertaking section.
3	Complete the Details of Applicant & Contact Person section.
4	Click on Submit . If you are a Preparer, click on Submit to Approver .
5	Click on Yes to confirm your submission to IRAS.
	<u>Notes:</u> You can click on Amend to edit the information entered. You can click on Save As PDF/ Print to print or save a copy of the confirmation page.

User Guide (Tax Agent): Apply for Waiver/ File last Form C-S/ C (Dormant/ Striking Off)

Apply for Waiver/ File last Form C-S/ C (Dormant/ Striking Off) [SAVE AS PDF/ PRINT](#)

1. Application 2. Confirmation 3. Application Outcome

Acknowledgement

Application Approved

We have approved the company's Application for Waiver to Submit Tax Return (Form C-S/ C).
The approval letter will be mailed to the company and its director(s) within 7 working days from the date of this application.

Name	ABC PTE LTD	Tax Ref No.	202001234A
Acknowledgement No.	243662	Date/ Time	07 Aug 2021 10:21 PM

Details of Applicant & Contact Person

Name of Applicant	TAX AGENT 1	Designation	MANAGER
Tax Agent Firm	TEST_TAX AGENT CO1		
Name of Contact Person	TAX AGENT 1	Designation	MANAGER
Contact No.	+65 61234567		

Waiver Application

Is the company a property developer? Yes

Does the company have unsold units or ongoing projects? No

The company confirms that: 31 Dec 2018

- a. it has not been carrying on business;
- b. it does not have trade income; and
- c. it has not been deriving or receiving income from any investments owned by the company (e.g. dividend, rental, interest income), since

To note:

Based on the date declared and the company's current financial year end of 31 Dec, the company has to ensure that all Form C-S/ C up to Year of Assessment (YA) 2018 has been filed. If the required Form C-S/ C has not been filed, you will be directed to do so after you have submitted this application.

Does the company have intention to recommence business within the next 2 years? No

Declaration and Undertaking

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

The company undertakes to notify the Comptroller of Income Tax should the company resume business, derive or receive any income.

Under the Singapore Income Tax Act, there are penalties for making a false or incorrect declaration.

[FILE FOR NEXT CLIENT](#)

Step	Action/ Note
	Application Outcome
1	You will receive an acknowledgement upon successful submission. You can click on Save As PDF/ Print to print or save a copy of the acknowledgement.
2	There are 4 types of application outcome: A. Application Approved B. Application Under Review C. Application Cannot Be Processed D. Application Rejected
3	You can click on File for Next Client to continue filing for another client.

User Guide (Tax Agent): Apply for Waiver/ File last Form C-S/ C (Dormant/ Striking Off)

A. Application Approved

Acknowledgement A

Application Approved

We have approved the company's Application for Waiver to Submit Tax Return (Form C-S/ C).

The approval letter will be mailed to the company and its director(s) within 7 working days from the date of this application.

Name	ABC PTE LTD	Tax Ref No.	202001234A
Acknowledgement No.	244186	Date/ Time	16 Sep 2021 1:01 AM

B. Application Under Review

Acknowledgement B

Application Under Review

We have received the company's Application for Waiver to Submit Tax Return (Form C-S/ C) and will review the application.

Generally, the company and its director(s) will be notified of the application outcome in writing within 2 months from the date of application. The processing time may take longer if the case is complex.

Name	ABC PTE LTD	Tax Ref No.	202001234A
Acknowledgement No.	413607	Date/ Time	28 Aug 2021 4:45 PM

Step	Action/ Note
	A. Application Approved
	No further action from the Tax Agent, as the filing is up to date and completed. The company and its director(s) will receive the approval letter within 7 working days from the date of application.
	B. Application Under Review
	The application is currently pending for review by IRAS. The company and its director(s) will be notified of the application outcome in writing within 2 months from the date of application.

User Guide (Tax Agent): Apply for Waiver/ File last Form C-S/ C (Dormant/ Striking Off)

C. Application Cannot Be Processed

Acknowledgement



Application Cannot Be Processed

This application cannot be processed yet as the company is required to file its Form C-S/ C up to Year of Assessment (YA) 2021.

[File Form C-S/ C](#) by 07 Oct 2021, we will review this application after all Form C-S/ C are filed.

Generally, the company and its director(s) will be notified of the application outcome in writing within 2 months from the date of application. The processing time may take longer if the case is complex.

Name	ABC PTE LTD	Tax Ref No.	202001234A
Acknowledgement No.	244187	Date/ Time	16 Sep 2021 11:39 AM

D. Application Rejected

Acknowledgement



Application Rejected

This application has been rejected as based on the Income Tax Return(s) submitted to-date, the company is in receipt of income after the date of cessation.

Please confirm the actual date of cessation of the company's business activities and re-apply for Waiver to Submit Tax Return.

Name	ABC PTE LTD	Tax Ref No.	202001234A
Acknowledgement No.	243774	Date/ Time	25 Oct 2021 4:53 PM

Step	Action/ Note
	C. Application Cannot be processed
	<p>The company's application is on hold as it is required to file all tax returns (Form C-S/ C) up to date of cessation, within 21 days from date of application.</p> <p>To file tax returns, click on File Form C-S/ C.</p> <p>Alternatively, go to Main Menu > Corporate Tax > File Form C-S/ C.</p> <p>IRAS will process this application after all tax returns are filed by the due date. Otherwise, the application will be rejected.</p>
	D. Application Rejected
	<p>As the company still received income after cessation date, IRAS will not approve the application.</p> <p>The company can reapply the waiver application immediately once they have the correct cessation date.</p>

User Guide (Tax Agent): Apply for Waiver/ File last Form C-S/ C (Dormant/ Striking Off)

Apply for Waiver/ File last Form C-S/ C (Dormant/ Striking Off) [SAVE AS PDF/ PRINT](#)

1. Application 2. Confirmation 3. Application Outcome

Acknowledgement

Successful Submission to Approver

Your Application for Waiver to Submit Tax Return (Form C-S/ C) is saved for your approver's review.
The approver must submit this application by 30 Dec 2021. Otherwise, the information will be deleted.

Name	ABC PTE LTD	Tax Ref No.	202001234A
Date/ Time	16 Dec 2021 4:30 PM		

[FILE FOR NEXT CLIENT](#)

Step	Action/ Note
	Application Outcome for Preparer
1	<p>You will receive an acknowledgement upon successful submission to Approver.</p> <p>You can click on Save As PDF/ Print to print or save a copy of the acknowledgment page.</p>
2	You can click on File for Next Client to continue filing for another client.

Contact Information

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

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Published on 30 Sep 2021

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