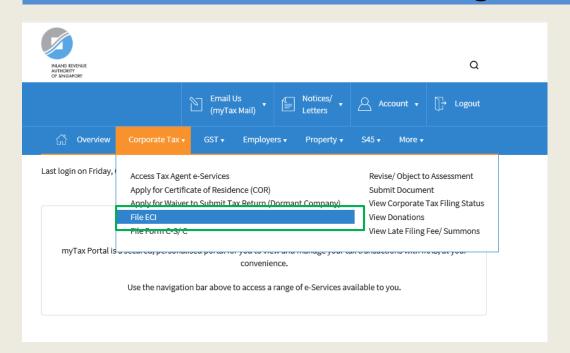
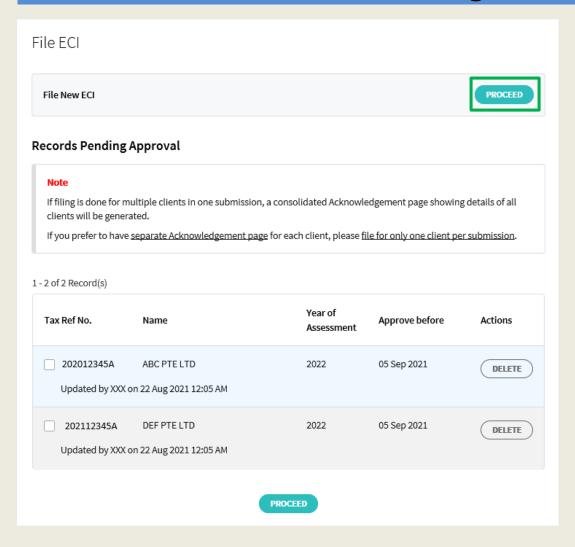


User Guide for Tax Agent

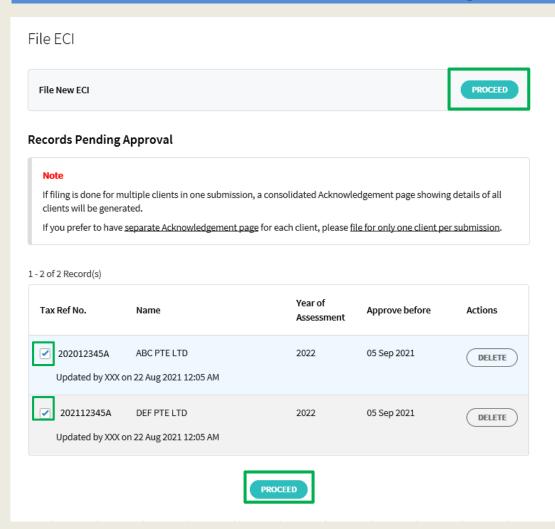
File Estimated Chargeable Income (ECI)



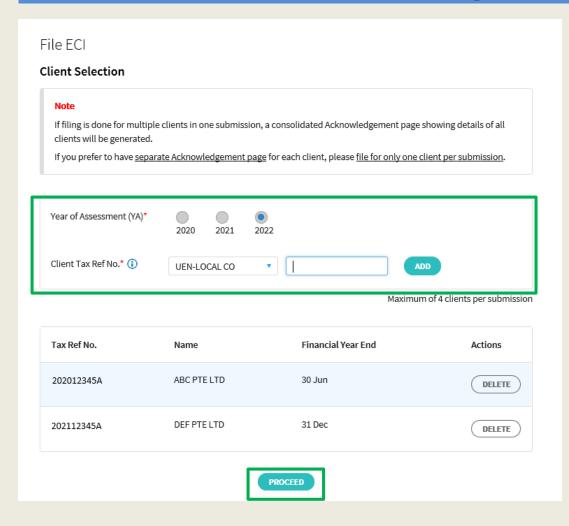
Step	Action/ Note		
	Main Menu		
1	Upon login to myTax Portal, select the e-Service from the menu: Corporate Tax > File ECI.		
	Note: For steps on logging in to myTax Portal, you may refer to our Guide on How to Log In to myTax Portal.		



Step	Action/ Note		
	File ECI (Preparer's view)		
1	Click on Proceed to file ECI. (continue on page 5)		
	Notes: 1. Records which you have previously submitted to Approver will appear under Records Pending Approval. 2. Records pending Approver's action can only be deleted or submitted to IRAS by Approver.		



Step	Action/ Note		
	File ECI (Approver's view)		
1	Click on Proceed to file ECI. (continue on page 5) Or Select the checkbox and click on Proceed to retrieve information for the respective record under Records Pending Approval. You may select up to a maximum of 4 clients per submission. (continue on page 6)		
	 Notes: You will be able to view records which are submitted by Preparer under Records Pending Approval. Click on Delete for the specific record if you wish to remove an entry. 		



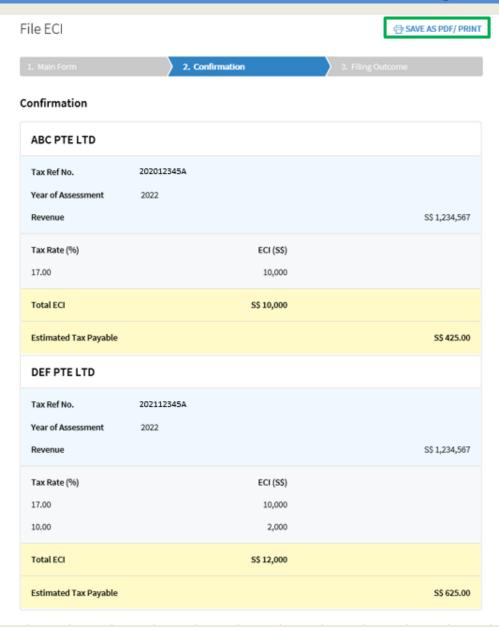
Step	Action/ Note	
	Client Selection (File New ECI)	
1	Select the Year of Assessment (YA), enter the Client Tax Ref No. and click on Add .	
2	Click on Proceed .	
	 Notes: You can e-File for one back YA, current YA and one advance YA. Click on Delete for the specific record if you wish to remove an entry. If you wish to e-File for multiple clients in one submission, you may add up to a maximum of 4 clients before clicking on Proceed. 	

File ECI				
1. Main Form	2. Confirmation	3. Filing Outcome		
Please note that the Tax Exemption Scheme for New Start-Up Companies/ Partial Tax Exemption will be given automatically. <u>Do not</u> exclude it from the ECI amount. Before you begin, you may wish to read our <u>Guidance on Filing ECI</u> . Year of Assessment 2022 Revenue refers to a company's main source of income, excluding separate source income such as interest. For an investment holding company, it would be its investment income (e.g. interest and dividend income).				
ABC PTE LTD				
Tax Ref No. 202012345A Financial Year End 30 Jun (i) The company satisfies all conditions to qualify for tax Exemption Scheme for New Start-Up Companies* The company's first Year of Assessment after incorporation* 2020 2021 2022 Revenue*				
Estimated Chargeable Income				
Tax Rate (%) 17.00 10.00	ECI (S\$)*			
Total ECI	S\$ 0)		
Estimated Tax Payable		S\$ 0.00		

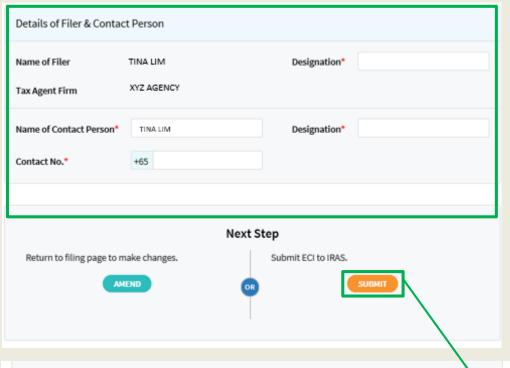
Step	Action/ Note
	Main Form (continue to next page)
1	If the financial year end displayed is incorrect, please:
	 Update it with the Accounting & Corporate Regulatory Authority (ACRA) at BizFile+ if the company is registered with ACRA.
	 Update it via the Update Corporate Profile/ Contact Details e-Service if the company is a foreign company that is not registered with ACRA.
2	Click on Yes to confirm that the company satisfies all conditions and select the first Year of Assessment after incorporation if the company qualifies for Tax Exemption Scheme for New Start-Up Companies.
3	Enter the Revenue amount.
4	Enter the appropriate tax rate if the ECI is to be taxed at a rate other than the current corporate tax rate or the concessionary tax rate of 10%. You may leave the boxes empty if there is no incentive income that is taxed at 10% or the incentive income is fully exempt from tax.

DEF PTE LTD						
Tax Ref No.	202112345A					
The company satisfies all conditions to qualify for tax Exemption Scheme for New Start-Up Companies* The company's first Year of Assessment after incorporation* 2020 Revenue*			2020	○ No ○ 2021	O 2022	
Estimated Chargeable Inc	come					
Tax Rate (%)		ECI (S\$)*				
10.00						
Total ECI			S\$ 0			
Estimated Tax Payable						S\$ 0.00
		Next St	tep			
_	return to previous page	e.	Proceed to Conf details.	CONFIRMATION		8
		CLEAR A	ш			

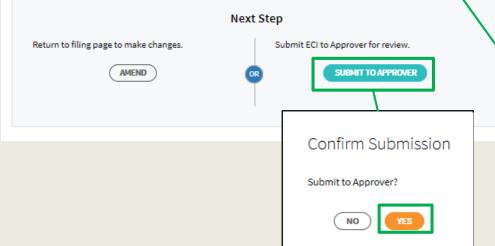
Step	Action/ Note
	Main Form
1	If you are filing for more than one client, repeat Steps 1 to 4 in the previous slide for the subsequent clients.
2	Click on Confirmation Page.
	Note: The form will be populated with the information entered by the Preparer if this is a retrieval from Records Pending Approval.

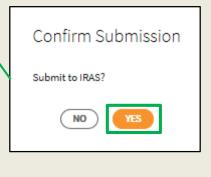


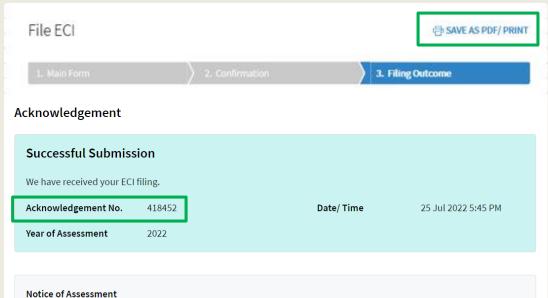
Step	Action/ Note
	Confirmation Page (continue to next page)
1	Check the information entered.
	Note: You can click on Save As PDF/ Print to save a copy of the Confirmation Page.



Step	Action/ Note	
	Confirmation Page	
1	Complete the Details of Filer & Contact Person section.	
2	Click on Submit if you are authorised as Approver. or Click on Submit to Approver if you are authorised as Preparer.	
3	Click Yes to confirm your submission to IRAS or Approver in the pop up message box.	
	Note: You can click on Amend to edit the information entered.	







If there is tax to be paid on the ECI filed, the Notice of Assessment would be issued based on the company's preferred manner to receive notices from IRAS. No Notice of Assessment would be issued if you have filed "0" ECI. You may also view the Notice of Assessment, once issued, at the View Notices/ Letters - Corporate Tax digital service.

GST Registration

Companies with revenue of more than S\$1 million (excluding dividends and interest) may need to register for GST. For details, refer to GST Registration.

Details of Filer & Conta	ct Person		
Name of Filer	TINA LIM	Designation	TAX AGENT
Tax Agent Firm	XYZ AGENCY		
Name of Contact Person	TINA LIM	Designation	TAX AGENT
Contact No.	+65 61234567		

Step	Action/ Note		
	Filing Outcome (continue to next page)		
1	You will receive an acknowledgement upon successful submission.		
	Notes: 1. Acknowledgement number will only be provided for successful submission to IRAS. No Acknowledgement number will be provided for submission pending Approver's action. 2. You can click on Save As PDF/Print to save a copy of the Acknowledgement Page.		

Submission Details			
ABC PTE LTD			
Tax Ref No.	202012345A		
Year of Assessment Revenue	2022		S\$ 1,234,567
Tax Rate (%)		ECI (S\$)	
17.00		10,000	
Total ECI		S\$ 10,000	
Estimated Tax Payable			S\$ 425.00
DEF PTE LTD			
Tax Ref No.	202112345A		
Year of Assessment	2022		
Revenue			S\$ 1,234,567
Tax Rate (%)		ECI (S\$)	
17.00		10,000	
10.00		2,000	
Total ECI		S\$ 12,000	
Estimated Tax Payable			S\$ 625.00

Step	Action/ Note
	Filing Outcome
	Notes: 1. Both the Confirmation Page and Acknowledgement Page can be retrieved from myTax Portal via View Notices/ Letters - Corporate Tax.
	 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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