

User Guide for Tax Agent

File Estimated Chargeable Income (ECI)

User Guide (Tax Agent): File Estimated Chargeable Income (ECI)

INLAND REVENUE AUTHORITY OF SINGAPORE

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Last login on Friday, 11/05/2017 10:58 AM

- Access Tax Agent e-Services
- Apply for Certificate of Residence (COR)
- Apply for Waiver to Submit Tax Return (Dormant Company)
- 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

myTax Portal is a secure, personalised portal for you to view and manage your tax assessments with the help of your convenience.

Use the navigation bar above to access a range of e-Services available to you.

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 .

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File ECI

File New ECI

PROCEED

Records Pending Approval

Note

If filing is done for multiple clients in one submission, a consolidated Acknowledgement page showing details of all clients will be generated.

If you prefer to have separate Acknowledgement page for each client, please file for only one client per submission.

1 - 2 of 2 Record(s)

Tax Ref No.	Name	Year of Assessment	Approve before	Actions
<input type="checkbox"/> 202012345A	ABC PTE LTD	2022	05 Sep 2021	DELETE
Updated by XXX on 22 Aug 2021 12:05 AM				
<input type="checkbox"/> 202112345A	DEF PTE LTD	2022	05 Sep 2021	DELETE
Updated by XXX on 22 Aug 2021 12:05 AM				

PROCEED

Step	Action/ Note
	File ECI (Preparer's view)
1	Click on Proceed to file ECI. (continue on page 5)
	<p><u>Notes:</u></p> <ol style="list-style-type: none"> Records which you have previously submitted to Approver will appear under Records Pending Approval. Records pending Approver's action can only be deleted or submitted to IRAS by Approver.

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File ECI

File New ECI

PROCEED

Records Pending Approval

Note

If filing is done for multiple clients in one submission, a consolidated Acknowledgement page showing details of all clients will be generated.

If you prefer to have separate Acknowledgement page for each client, please file for only one client per submission.

1 - 2 of 2 Record(s)

Tax Ref No.	Name	Year of Assessment	Approve before	Actions
<input checked="" type="checkbox"/> 202012345A	ABC PTE LTD	2022	05 Sep 2021	DELETE
Updated by XXX on 22 Aug 2021 12:05 AM				
<input checked="" type="checkbox"/> 202112345A	DEF PTE LTD	2022	05 Sep 2021	DELETE
Updated by XXX on 22 Aug 2021 12:05 AM				

PROCEED

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:

1. You will be able to view records which are submitted by Preparer under **Records Pending Approval**.
2. Click on **Delete** for the specific record if you wish to remove an entry.

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File ECI

Client Selection

Note

If filing is done for multiple clients in one submission, a consolidated Acknowledgement page showing details of all clients will be generated.

If you prefer to have [separate Acknowledgement page](#) for each client, please [file for only one client per submission](#).

Year of Assessment (YA)*

2020
 2021
 2022

Client Tax Ref No.* 

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ADD

Maximum of 4 clients per submission

Tax Ref No.	Name	Financial Year End	Actions
202012345A	ABC PTE LTD	30 Jun	<input type="button" value="DELETE"/>
202112345A	DEF PTE LTD	31 Dec	<input type="button" value="DELETE"/>

PROCEED

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:

1. You can e-File for one back YA, current YA and one advance YA.
2. Click on **Delete** for the specific record if you wish to remove an entry.
3. 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**.

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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. Do **not** exclude it from the ECI amount.

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 ⓘ

The company satisfies all conditions to qualify for tax Exemption Scheme for New Start-Up Companies*

Yes No

The company's first Year of Assessment after incorporation*

2020 2021 2022

Revenue*

S\$

Estimated Chargeable Income

Tax Rate (%)

ECI (S\$)*

17.00

10.00

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. This field is compulsory with effect from Jan 2017. Do not leave the Revenue field blank.

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.

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DEF PTE LTD

Tax Ref No. 202112345A

Financial Year End 31 Dec ⓘ

The company satisfies all conditions to qualify for tax Exemption Scheme for New Start-Up Companies* Yes No

The company's first Year of Assessment after incorporation* 2020 2021 2022

Revenue* S\$

Estimated Chargeable Income

Tax Rate (%)	ECI (S\$)*
17.00	<input type="text"/>
10.00	<input type="text"/>
<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>

Total ECI S\$ 0

Estimated Tax Payable S\$ 0.00

Next Step

Discard changes and return to previous page.

OR

Proceed to Confirmation Page to verify filing details.

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 .
	<u>Note:</u> The form will be populated with the information entered by the Preparer if this is a retrieval from Records Pending Approval .

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File ECI

SAVE AS PDF/PRINT

1. Main Form

2. Confirmation

3. Filing Outcome

Confirmation

ABC PTE LTD

Tax Ref No.	202012345A
Year of Assessment	2022
Revenue	SS 1,234,567

Tax Rate (%)	ECI (SS)
17.00	10,000

Total ECI SS 10,000

Estimated Tax Payable SS 425.00

DEF PTE LTD

Tax Ref No.	202112345A
Year of Assessment	2022
Revenue	SS 1,234,567

Tax Rate (%)	ECI (SS)
17.00	10,000
10.00	2,000

Total ECI SS 12,000

Estimated Tax Payable SS 625.00

Step	Action/ Note
	Confirmation Page (continue to next page)
1	Check the information entered.
	<u>Note:</u> You can click on Save As Pdf/ Print to print or save a copy of the confirmation page.

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Details of Filer & Contact Person

Name of Filer	TINA LIM	Designation*	<input type="text"/>
Tax Agent Firm	XYZ AGENCY		
Name of Contact Person*	<input type="text" value="TINA LIM"/>	Designation*	<input type="text"/>
Contact No.*	+65 <input type="text"/>		

Next Step

Return to filing page to make changes. OR

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.
	<u>Note:</u> You can click on Amend to edit the information entered.

Next Step

Return to filing page to make changes. OR

Confirm Submission

Submit to Approver?

Confirm Submission

Submit to IRAS?

User Guide (Tax Agent): File Estimated Chargeable Income (ECI)

File ECI

SAVE AS PDF/ PRINT

1. Main Form 2. Confirmation 3. Filing Outcome

Acknowledgement

Successful Submission

We have received your ECI filing.

Acknowledgement No.	243750	Date/ Time	22 Aug 2021 1:10 AM
Year of Assessment	2022		

Notice of Assessment

The Notice of Assessment for the ECI you have just filed would be sent to the company's registered address in a week's time.

No Notice of Assessment would be issued if you have filed "0" ECI.

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 & Contact Person

Name of Filer	TINA LIM	Designation	TAX AGENT
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Tax Agent Firm	XYZ AGENCY
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Name of Contact Person	TINA LIM	Designation	TAX AGENT
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Contact No.	+65 61234567
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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 print or save a copy of the Acknowledgement.

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Submission Details

ABC PTE LTD	
Tax Ref No.	202012345A
Year of Assessment	2022
Revenue	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

[FILE FOR NEXT CLIENT](#)

Step	Action/ Note
	Filing Outcome
1	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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