

User Guide for Tax Agent Revise/ Object to Assessment

Getting Started

The screenshot displays the myTax Portal interface. At the top left is the Inland Revenue Authority of Singapore (IRAS) logo. Below it, the user's session information is shown: 'TEST_CTD_ROC' and 'Tax Ref No. 201399104D'. To the right of this are links for 'Email Us (myTax Mail)', 'Notices/Letters' (with a red notification icon), 'Account', and 'Logout'. A navigation bar below these links contains 'Overview', 'Corporate Tax' (highlighted in orange), 'GST', 'Employers', and 'More'. A dropdown menu is open under 'Corporate Tax', listing several options: 'Access Company Dashboard', 'Apply for Certificate of Residence (COR)', 'Apply for Waiver to Submit Tax Return (Dormant Company)', 'File ECI', 'File Form C-S/ C', 'Submit Document', 'View Corporate Tax Filing Status', 'View Donations', and 'View Late Filing Fee/ Summons'. The option 'Revise/ Object to Assessment' is highlighted with a green box. On the left side of the dropdown, there is a 'Note' section stating: 'The company/ busi... By post to your co... • Corporate Tax paper notices'. At the bottom right of the dropdown is a 'VIEW DETAILS' button.

| Step | Action/ Note |
|------|---------------------------------------------------------------------------------------------------------------------------------------|
| | Main Menu |
| 1 | Upon login to myTax Portal, select the digital service from the menu: Corporate Tax > Revise/ Object to Assessment. |
| | Note: For steps on logging in to myTaxPortal, you may refer to our Guide on How to Log In to myTax Portal . |

Getting Started

Revise/ Object to Assessment

File New Revision/ Objection

Client Tax Ref No.

UEN-LOCAL CO

201399089E

Year of Assessment

20X1

FILE NEW REVISION/ OBJECTION

Draft Records



No Records Found

Records Pending Approval

1 - 1 of 1 Record(s)

| Tax Ref No. | Name | Revise/ Object | Year of Assessment |
|-------------|-------------------------------------------|-----------------------|--------------------|
| 201399089E | TEST_CTD_Enhanced Revision Objection_3 | Form C-S/ C Filing | 20X1 |

Submit the revision/ objection saved by ARCHIE RAMOS CHAWLA on 12 Jul 20X1 5:47 PM to IRAS by 02 Aug 20X1 or it will be deleted.

| Step | Action/ Note |
|------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| | Revise/ Object to Assessment (Preparer's view) |
| 1 | Enter the Client Tax Ref No. and select the relevant Year of Assessment. |
| 2 | Click on File New Revision/ Objection to proceed. <ul style="list-style-type: none">Revise/ object to ECI – continue from pages 5 to 12.Revise/ object to Form C/ C-S/ C-S (Lite) Filing – continue from page 13. |
| | <u>Notes:</u> <ul style="list-style-type: none">a) Revision/ Objection records which you have previously submitted to the Approver will appear under Records Pending Approval.b) Records pending Approver's action can only be deleted or submitted to IRAS by the Approver.c) Find out more information on your scenario in our FAQs. |

Getting Started

Revise/ Object to Assessment

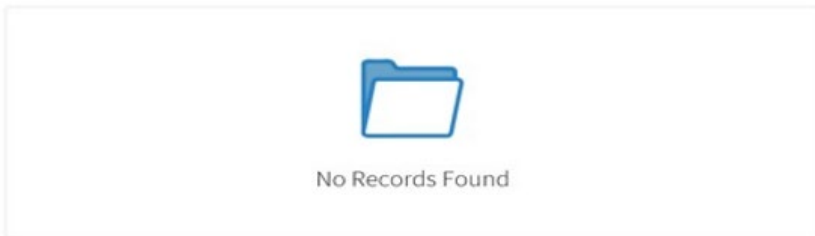
File New Revision/ Objection

Client Tax Ref No. UEN-LOCAL CO

Year of Assessment 20X1

FILE NEW REVISION/ OBJECTION

Draft Records



Records Pending Approval

1 - 1 of 1 Record(s)

| Tax Ref No. | Name | Revise/ Object | Year of Assessment | Actions |
|-------------|-------------------------------------------|-----------------------|-----------------------|--------------------------------------------------|
| 201399089E | TEST_CTD_Enhanced Revision Objection_3 | Form C-S/ C Filing | | <button>DELETE</button> <button>PROCEED</button> |

Submit the revision/ objection saved by ARCHIE RAMOS CHAWLA on 12 Jul 20X1 5:47 PM to IRAS by 02 Aug 20X1 or it will be deleted.

Step

Action/ Note

Revise/ Object to Assessment (Approver's view)

1

Enter the Client Tax Ref No. and select the relevant Year of Assessment before clicking on to File New Revision/ Objection to proceed.

OR

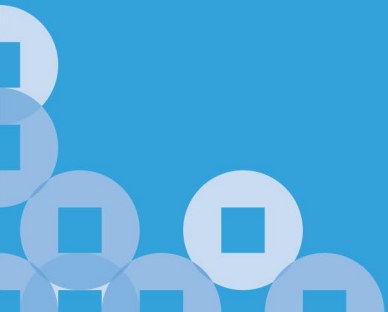
Click on Proceed to retrieve information under Records Pending Approval.

- Revise/ object to ECI – continue from pages 5 to 12.
- Revise/ object to Form C/ C-S/ C-S (Lite) Filing – continue from page 13.

Notes:

- You will be able to view the records which are submitted by the Preparer under Records Pending Approval.
- Click on Delete if you wish to delete the record.
- Find out more information on your scenario in our [FAQs](#).

Revise/ Object to ECI



Revise/ Object to ECI

Revise/ Object to Assessment

1. Main Form

2. Confirmation

3. Acknowledgement

Revise/ Object to ECI

Year of Assessment 20X1

Financial Year End 31 Dec

Note

Should the revenue amount be different from that declared in the ECI Form, and there is no change in your ECI, you are not required to revise the revenue amount. You can revise the revenue amount when filing the income Tax Return (Form C-S/C).

The company qualifies for the tax exemption scheme for new start-up companies

☐ Yes ☒ No

First YA after incorporation

Estimated Chargeable Income ⓘ

The Corporate Income Tax (CIT) Rebate will be given automatically. Please do not exclude CIT Rebate from the ECI amount.

Tax Rate(%)

ECI(\$\$)

17.00

34,534,345

10.00

44,230

0

0

Step

Action/ Note

1

Click on Yes and select the First YA after incorporation if the company qualifies for Tax Exemption Scheme for New Start-Up Companies.

2

Enter the revised ECI amount for the appropriate tax rate.

Revise/ Object to ECI

| | |
|-----------------------------------------------|------------------|
| Total ECI | S\$ 34,578,575 |
| Estimated Tax Payable | S\$ 5,829,336.65 |
| Less: Tax Previously Assessed | S\$ 5,829,336.65 |
| Additional Tax Payable/(Tax to be Discharged) | S\$ 0.00 |

Reasons for Revision/ Objection to Assessment*

Revise ECI

240 characters

Next Step

Discard changes and return to
Revision/ Objection Summary

CANCEL FILING

OR

Proceed to Confirmation Page to verify filing
details

CONFIRMATION PAGE

CLEAR ALL

| Step | Action/ Note |
|------|-------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1 | Enter the Reasons for Revision/ Objection to Assessment. |
| 2 | Click on Confirmation Page. (continue on page 9) |
| | <u>Note:</u> The information entered by the Preparer will be displayed if the Approver is retrieving the record under Records Pending Approval. |

Revise/ Object to ECI

Estimated Tax Payable

SS\$12,564.61

Revision to ECI is not allowed. Please state the reasons for the objection.

Reasons for Revision/ Objection to Assessment*

Revise ECI

240 characters

Next Step

Discard changes and return to Revision/ Objection Summary.

CANCEL FILING

OR

Proceed to Confirmation Page to verify filing details.

CONFIRMATION PAGE

CLEAR ALL

Step

Action/ Note

What if the revision/ objection to ECI is disallowed?

1

You need to enter the reasons under Reasons for Revision/ Objection to Assessment in order to proceed.

2

Click on Confirmation Page.

Revise/ Object to ECI

Revise/ Object to Assessment

 SAVE AS PDF/ PRINT

1. Main Form

2. Confirmation

3. Acknowledgement

Revise/ Object to ECI

Confirmation

Name ABC PTE LTD
Tax Ref No. 201601234A
Year of Assessment 20X1
Financial Year End 31 Dec

| Tax Rate (%) | ECI (\$\$) |
|--------------|------------|
| 17.00 | 34,534,345 |
| 10.00 | 44,200 |

Total ECI S\$ 34,578,545.00

Estimated Tax Payable S\$ 5,829,333.65

Less: Tax Previously Assessed S\$ 5,829,336.65

Additional Tax Payable/ (Tax to be Discharged) S\$ 5,829,333.65

Reasons for Revision/ Objection to Assessment

> Revise ECI

Step

Action/ Note

Confirmation Page
(continue to next page)

1

Verify the information entered.

Note:

You can click on Save as PDF/ Print to save a copy of the Confirmation Page.

Revise/ Object to ECI

Declaration

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

Details of Filer & Contact Person

Name of Filer
Tax Agent Firm

TINA LIM
XYZ AGENCY

Designation*

Name of Contact Person*

TINA LIM

Designation*

Contact No.*

+65

Next Step

Return to filing page to make changes

AMEND

OR

Submit Revision/ Objection to IRAS

SUBMIT

Next Step

Return to filing page to make changes

AMEND

OR

Submit Revision/ Objection to Approver for review

SUBMIT TO APPROVER

| Step | Action/ Note |
|------|--------------------------------------------------------------------------------------------------------------------------------------------|
| | Confirmation Page |
| 1 | Complete the Declaration and Details of Filer & Contact Person sections. |
| 2 | Click on Submit if you are authorised as an Approver. OR Click on Submit to the Approver if you are authorised as a 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. |

Revise/ Object to ECI

Revise/ Object to Assessment

SAVE AS PDF/ PRINT

1. Main Form

2. Confirmation

3. Acknowledgement

Revise/ Object to ECI

Acknowledgement

Successful Submission

We have received your revision/ objection. The company will be informed of the status in due course.

Name ABC PTE LTD

Tax Ref No. 201601234A

Acknowledgement No. 229224

Date/ Time 13 Jul 20X1 6:33 PM

Year of Assessment 20X1

Financial Year End 31-Dec

Details of Filer & Contact Person

Name of Filer
Tax Agent Firm TINA LIM
XYZ AGENCY

Designation TAX AGENT

Name of Contact Person
Contact No. TINA LIM
61234567

Designation TAX AGENT

Step

Action/ Note

Acknowledgment Page

You will receive an acknowledgement upon successful submission.

1

Click on Save as PDF/ Print to save a copy of the Acknowledgement Page.

Note:

An acknowledgement number will only be provided for successful submission to IRAS. No acknowledgement number will be provided if a Preparer submits to an Approver for review and eventual submission.

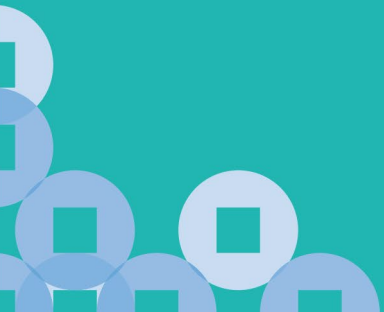
Revise/ Object to ECI

| Summary | |
|---------------------------------------------------------------------------------------------------------------------------------------------|--------------------------|
| The company declares that it qualifies for the tax exemption scheme for new start-up companies and its first YA after incorporation is 2015 | |
| Tax Rate (%) | ECI (\$\$) |
| 17.00 | 34,534,345 |
| 10.00 | 44,230 |
| Total ECI | S\$ 34,578,575.00 |
| Estimated Tax Payable | S\$ 5,829,336.65 |
| Less: Tax Previously Assessed | S\$ 0.25 |
| Additional Tax Payable/ (Tax to be Discharged) | S\$ 5,829,336.40 |
| Reasons for Revision/ Objection to Assessment | |
| > Revise ECI | |

FILE FOR NEXT CLIENT

| Step | Action/ Note |
|------|------------------------------------------------------------------------------|
| | Acknowledgment Page |
| 1 | You can click on File for Next Client to continue filing for another client. |

Revise/ Object to Form C/ C-S/ C-S (Lite) Filing



Revise/ Object to Form C/ C-S/ C-S (Lite) Filing

Revise/ Object to Assessment

File New Revision/ Objection

Client Tax Ref No.

UEN-LOCAL CO

201399089E

Year of Assessment

20X1

Revise Form Filing

You are viewing this page as the company's Income Tax Return is currently under review.

Please confirm the following:

The company derives only income taxable at 17%.*

The 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

PROCEED

Step

Action/ Note

File New Revision/ Objection (Preparer's view)

1

Select the relevant Year of Assessment.

2

Select the respective radio button and click Proceed. These qualifying conditions are applicable to Form C-S/ C-S (Lite) only.

Note:

For companies that has submitted the Form for Dormant Companies previously or was issued with a Notice of Estimated Assessment from IRAS, please select the relevant Form Type first (see image below). If Form C-S or Form C-S (Lite) is selected, the qualifying conditions (image on the left) will be displayed.

Select Form Type:*

- ☐ Form C
- ☐ Form C-S
- ☐ Form C-S Lite

Revise/ Object to Form C/ C-S/ C-S (Lite) Filing

A

Revise/ Object to Assessment

1. Object Details 2. VD (if applicable) 3. Confirmation 4. Submit Document 5. Acknowledgement

Getting Started

Year of Assessment 20X1

Object to Notice of Assessment (NOA)

You are viewing this page as an NOA has been issued.

Date of Notice of Assessment* dd/mm/yyyy

Is the objection in relation to a tax adjustment that has been finalised previously? ⓘ

☐ Yes ☐ No

Grounds of Objection (you may select more than one)*

☐ Change in basis period/ Claiming Loss Carry-Back Relief

☐ Company qualifies for Tax Exemption Scheme for New Start-up Companies

OR

B

Year of Assessment 20X1

Revise Form Filing

You are viewing this page as the company's Income Tax Return is currently under review.

Financial Year End 30 Jun

Reasons for Revision (you may select more than one)*

☐ Change in basis period/ Claiming Loss Carry-Back Relief

☐ Company qualifies for Tax Exemption Scheme for New Start-up Companies

Step

Action/ Note

Getting Started

You will be directed to the Revision or Objection page depending on the status of the assessment (e.g. Finalised/ Under review).

Objection page (refer to A)

1 Enter the Date of Notice of Assessment.

2 Select the relevant radio button.

3 Select the Grounds of Objection.

Revision page (refer to B)

4 Select the Reasons for Revision.

Note:

There are more than two options under Grounds of Objection and Reasons for Revision. Images on the left are a shortened version.

Revise/ Object to Form C/ C-S/ C-S (Lite) Filing

Revise Form Filing

Year of Assessment 20X1

Part A

Please confirm the following:

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

2. 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. ⓘ

☐ Yes ☒ No

The Company declares the following:

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

From

01/01/20X0 ⓘ

To

31/12/20X0 ⓘ

Next Step

Return To Getting Started.

GETTING STARTED

OR

Save and proceed to Part B.

PART B

SAVE DRAFT

Step

Action/ Note

Revise Form Filing (Part A)

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, you can leave the field blank and complete it at a later date.
3. Where there are multiple accredited reviewers, please provide the details (name and membership number) of any one reviewer.

Revise/ Object to Form C/ C-S/ C-S (Lite) Filing

Revise Form Filing

Year of Assessment 20X1

Part A

Please confirm the following:

- 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 ☐ 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. * ⓘ ☐ Yes ☐ No

The Company declares the following:

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

From: 01/01/20X0

To: 31/12/20X0

Next Step

Return To Getting Started.

GETTING STARTED

OR

PART B

Save and proceed to Part B.

SAVE DRAFT

| Step | Action/ Note |
|------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| | Revise Form Filing (Part A) |
| 1 | The financial period will be reflected. Click Part B to proceed. |
| | <p><u>Note:</u></p> <p>a) The basis period is displayed for reference only. For changes in basis period, please select the relevant radio button at “Getting Started” page (see earlier page).</p> <p>b) Pages 16 to 31 are applicable to both revision and objection to assessment.</p> |

Revise/ Object to Form C/ C-S/ C-S (Lite) Filing

Revise/Object to Assessment

1. Revision Details 2. VD (if applicable) 3. Confirmation 4. Submit Document 5. Acknowledgement

Revise Form Filing

Year of Assessment 20X1

Notes

1. For investment holding company, 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

YA 20X1
01 Jan 20X0
to 31 Dec 20X0
SS

Tax Adjustments

| | |
|-------------------------------------------------------------------------------------------------------------------|--------|
| 1. Net Profit/ Loss before Tax as per Financial Statements ⓘ (Enter negative sign for Net Loss, e.g. '-12345') | 20,000 |
| 2. Less: Separate Source Income ⓘ | 2,000 |
| 3. Non-Taxable Income ⓘ | 0 |
| 4. Add: Non-Tax Deductible Expenses ⓘ | 1,000 |
| 5. Adjusted Profit/ Loss before Other Deductions ⓘ | 19,000 |

Next Step

Save and return to Part A.

PART A

OR

Save and proceed to Part C.

PART C

SAVE DRAFT

Step

Action/ Note

Revise Form Filing (Part B)

1 Amend the figures under Tax Adjustments accordingly. Image on the left is a shorten version and there will be more fields.

2 Click Part C to proceed.

Note:

Data is pre-loaded based on IRAS' latest assessment record. Due to technical constraint, data might not be pre-loaded for some YAs and will appear as zero (mainly applies to Form C-S for YA 2020 & prior years). In such a case, please continue to input all the data.

Revise/ Object to Form C/ C-S/ C-S (Lite) Filing

Revise/Object to Assessment

1. Revision Details 2. VD (if applicable) 3. Confirmation 4. Submit Document 5. Acknowledgement

Revise Form Filing

Year of Assessment 20X1

| | |
|------------------------------------------------------------------------------------------------|---------|
| Part C | SS |
| Information from Financial Statement | |
| 24. Revenue ⓘ (Enter the revenue as per the financial statements for period ending in 2018) | 600,000 |
| 25. Gross Profit/ Loss ⓘ (Enter negative sign for Gross Loss, e.g. '-123456') | 50,000 |

Next Step

Save and return to Part B. **PART B** OR Save and proceed to next page. **NEXT**

SAVE DRAFT

| Step | Action/ Note |
|------|------------------------------------|
| | Revise Form Filing (Part C) |
| 1 | Amend the figures accordingly. |
| 2 | Click Next to proceed. |

Revise/ Object to Form C/ C-S/ C-S (Lite) Filing

Revise/ Object to Assessment

1. Revision Details 2. VD (if applicable) 3. Confirmation 4. Submit Document 5. Acknowledgement

Voluntary Disclosure (VD) of Errors

Please complete all fields in this section:

Have you provided the description of errors in an earlier revision/ objection application? ☒ Yes ☐ No

Is the description for this Year of Assessment the same as what you have provided in the earlier application? ☒ Yes ☐ No

The full details of voluntary disclosure have been provided in the following Year of Assessment: *

Year of Assessment 20X0

Next Step

Save and return to Revision Details - Part C

BACK

OR

Save and proceed to Confirmation Page.

CONTINUE

SAVE DRAFT

| Step | Action/ Note |
|------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| | Voluntary Disclosure (VD) of Errors |
| 1 | Select the respective radio buttons. |
| 2 | Click Continue to proceed. |
| | <p><u>Note:</u></p> <p>Where the revision/ objection is lodged for more than one YA and the errors are applicable to all YAs, you can select “Yes” for both questions if the errors have been disclosed in an earlier revision/ objection application for another YA. By doing so, you need not disclose the same errors again for this YA.</p> <p>Please select the YA in which VD details had been provided.</p> |

Revise/ Object to Form C/ C-S/ C-S (Lite) Filing

Revise/ Object to Assessment

1. Objection Details > **2. VD (if applicable)** > 3. Confirmation > 4. Submit Document > 5. Acknowledgement

Voluntary Disclosure (VD) of Errors

Please complete all fields in this section:

Have you provided the description of errors in an earlier revision/ objection application?*

☐ Yes ☒ No

Description of voluntary disclosure:*

Typographical errors

480 character(s) left

| Step | Action/ Note |
|------|-----------------------------------------------------------------|
| | Voluntary Disclosure (VD) of Errors |
| 1 | If "No" has been selected, provide a description of the errors. |

Revise/ Object to Form C/ C-S/ C-S (Lite) Filing

Circumstances under which error(s) voluntarily disclosed was/ were uncovered:*

- ☒ During audit of company's financial statements.
- ☐ During accounts preparation after a change of staff/ management/ tax agent.
- ☐ During accounts preparation for the subsequent financial year(s).
- ☐ Others.

Details of controls that were put in place/ will be put in place to prevent recurrence of similar error(s), including date of implementation of controls [supporting documentation should be provided if available]:*

The company implemented countersigning by supervisor/ senior staff to prevent similar error.

| Step | Action/ Note |
|------|--------------------------------------------------------------------------------------------------------------|
| | Voluntary Disclosure (VD) of Errors |
| 1 | Select the relevant box(es). More than one box can be selected. |
| 2 | Provide description on details of controls put in place to prevent recurrence of similar error(s) in future. |

Revise/ Object to Form C/ C-S/ C-S (Lite) Filing

Declaration



The company declares the following:*

- a. The voluntary disclosure is not directly related to the scope of the ongoing query, audit or investigation;
- b. To the best of the company's knowledge, the voluntary disclosure is complete and accurate;
- c. The company will cooperate fully with IRAS to correct the error(s) made;
- d. Any additional taxes and penalties arising from the voluntary disclosure will be paid; and
- e. The controls (described above) to prevent the recurrence of similar error(s) have been or will be put in place.

Next Step

Save and return to Revision Details - Part C

BACK

OR

Save and proceed to Confirmation Page.

CONTINUE

SAVE DRAFT

Step

Action/ Note

Voluntary Disclosure (VD) of Errors

1

Complete the Declaration and click Continue to proceed.

Revise/ Object to Form C/ C-S/ C-S (Lite) Filing

Revise/ Object to Assessment

 SAVE AS PDF/ PRINT

1. Objection Details > 2. VD (if applicable) > **3. Confirmation** > 4. Submit Document > 5. Acknowledgement

Confirmation for Objection to NOA

Name TEST_CTD_Enhanced Revision Objection_3
Tax Ref No. 201399089E
Year of Assessment 20X1
Date of Notice of Assessment 30 Apr 2021

The company confirms that:

1. The objection is filed within 2 months from the date of the Notice of Assessment.
2. The objection is not in relation to a tax adjustment that has been finalised previously.
3. The details of the objection and reasons/ grounds of the objection have been provided as follows:

| Step | Action/ Note |
|------|---------------------------------------------------------------------------|
| | Confirmation Page |
| 1 | Verify the information entered. |
| 2 | You can click Save as PDF/ Print to save a copy of the Confirmation Page. |

Revise/ Object to Form C/ C-S/ C-S (Lite) Filing

Revise/ Object to Assessment

1. Objection Details → 2. VD (if applicable) → 3. Confirmation → **4. Submit Document** → 5. Acknowledgement

Document Submission

Important

1. Detailed Profit and Loss Statement must be attached, either with the Financial Statements or the Tax Computation (TC).
2. Please ensure file attachments are free from unsafe and active contents. Otherwise, they will not be processed by IRAS. ①

Document Submission

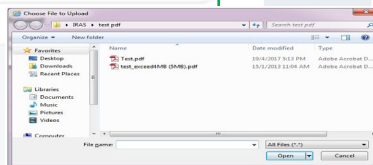
| Type of Document ① | Status ① | Details | Actions |
|----------------------------------------------------------------------------------------------------|----------|-------------------------------|----------------------------------------------------------------|
| Revised TC and supporting schedules for the YA | | | X REMOVE |
| File Attached | | Test doc 1 132KB.pdf (132 KB) | |
| Restated Audited/ Unaudited financial statements | | | SELECT FILE File Type Allowed pdf Maximum File Size 4 MB |
| TC and supporting schedules | | | SELECT FILE File Type Allowed pdf Maximum File Size 4 MB |
| Do not attach Revised Tax Computation. | | | |
| Audited financial statements (Unaudited if company is exempted from audit under the Companies Act) | | | SELECT FILE File Type Allowed pdf Maximum File Size 4 MB |

Total file size should not exceed 10.00 MB per submission.

Next Step

Send Revision/Objection to Approver for review.

SUBMIT TO APPROVER



| Step | Action/ Note |
|------|----------------------------------------------------------------------------------------------------------------------------------------|
| | Document Submission |
| 1 | Click on Select File. |
| 2 | Select the file to be uploaded through your PC's browser. |
| 3 | A Remove button will appear after a file is selected. You can remove the file and re-select a correct file by clicking on Select File. |
| 4 | Click Submit to Approver. |

Note:

Document(s) attached has to be within the maximum file size of **4 MB** for each document and **10 MB** for total file size in PDF format.

Revise/ Object to Form C/ C-S/ C-S (Lite) Filing

Revise/ Object to Assessment

SAVE AS PDF/ PRINT

1. Revision Details > 2. VD (if applicable) > 3. Confirmation > 4. Submit Document > 5. Acknowledgement

Acknowledgement for Revision to Filing

Successful Submission to Approver

Your draft has been saved for your Approver's review. The Approver must retrieve and submit the Revision/ Objection by 02 Aug 20X1 or it will be deleted.

| | | | |
|--------------------|-------------------------------------------|-------------|---------------------|
| Name | TEST_CTD_Enhanced Revision Objection_3 | Tax Ref No. | 201399089E |
| Year of Assessment | 20X1 | Date/ Time | 12 Jul 20X1 5:47 PM |
| Updated by | ARCHIE RAMOS CHAWLA | | |

FILE FOR NEXT CLIENT

| Step | Action/ Note |
|------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| | Acknowledgment Page |
| | You will receive an acknowledgement upon successful submission to the Approver. |
| 1 | You can click Save as PDF/ Print to save a copy of the Acknowledgement Page. |
| 2 | Inform the Approver to review and submit to IRAS by the deadline as stated in the acknowledgement. |
| 3 | You can click on File for Next Client to continue filing for another client. |
| | <u>Note:</u> An acknowledgement number will only be provided for successful submission to IRAS. No Acknowledgement number will be provided for submission to an Approver. |

Revise/ Object to Form C/ C-S/ C-S (Lite) Filing

Revise/ Object to Assessment

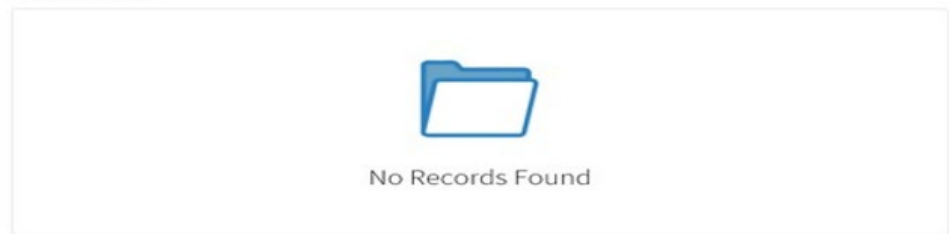
File New Revision/ Objection

Client Tax Ref No.

Year of Assessment

[FILE NEW REVISION/ OBJECTION](#)

Draft Records



Records Pending Approval

1 - 1 of 1 Record(s)

| Tax Ref No. | Name | Revise/ Object | Year of Assessment |
|-------------|-------------------------------------------|-----------------------|--------------------|
| 201399089E | TEST_CTD_Enhanced Revision Objection_3 | Form C-S/ C Filing | 20X1 |

Submit the revision/ objection saved by ARCHIE RAMOS CHAWLA on 12 Jul 20X1 5:47PM to IRAS by [02 Aug 2021](#) or it will be deleted.

| Step | Action/ Note |
|------|-----------------------------------------------------------------------------------------------------|
| | Records Pending Approval (Preparer's view) |
| | The record that was submitted to the Approver will be displayed under the Records Pending Approval. |

Revise/ Object to Form C/ C-S/ C-S (Lite) Filing

Revise/ Object to Assessment

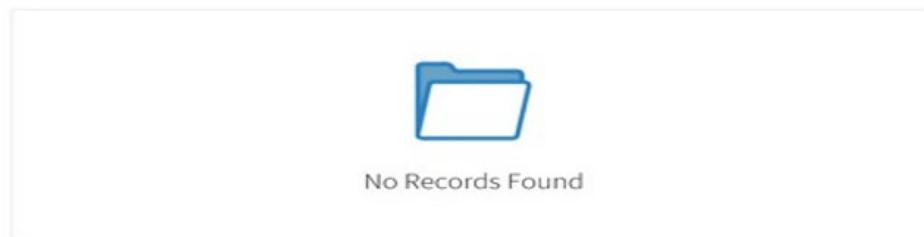
File New Revision/ Objection

Client Tax Ref No.

Year of Assessment

[FILE NEW REVISION/ OBJECTION](#)

Draft Records



Records Pending Approval

1 - 1 of 1 Record(s)

| Tax Ref No. | Name | Revise/ Object | Year of Assessment | Actions |
|-------------|-------------------------------------------|-----------------------|-----------------------|------------------------------------------------|
| 201399089E | TEST_CTD_Enhanced Revision Objection_3 | Form C-S/ C Filing | 20X1 | DELETE PROCEED |

Submit the revision/ objection saved by ARCHIE RAMOS CHAWLA on 12 Jul 20X1 5:47 PM to IRAS by 02 Aug 20X1 or it will be deleted.

| Step | Action/ Note |
|------|--------------------------------------------------------------------------------|
| | Records Pending Approval (Approver's view) |
| 1 | Upon logging in, click Proceed to continue under the Records Pending Approval. |

Revise/ Object to Form C/ C-S/ C-S (Lite) Filing

Revise/ Object to Assessment

 SAVE AS PDF/ PRINT

1. Revision Details 2. VD (if applicable) 3. Confirmation 4. Submit Document 5. Acknowledgement

Confirmation for Revision to Filing

| | |
|--------------------|----------------------------------------|
| Name | TEST_CTD_Enhanced Revision Objection_3 |
| Tax Ref No. | 201399089E |
| Year of Assessment | 20X1 |
| Financial Year End | 31 Dec |

Reasons for Revision

- ☐ Change in basis period/ Claiming Loss Carry-Back Relief
- ☐ Company qualifies for Tax Exemption Scheme for New Start-up Companies
- ☒ Different basis of taxation/ assessment
- ☒ Discrepancies arising from non-S\$ functional currency
- ☒ Over/ under-declaration of income/ expenses
- ☒ Restatement of financial statements
- ☒ Typographical errors
- ☒ Others

| Step | Action/ Note |
|------|----------------------------------------------------------------------------------------------------------------------------------------------|
| | Confirmation for Revision to Filing (Approver's view) |
| 1 | Approver will be directed to the Confirmation page for review. |
| | <u>Note:</u> The information saved by the Preparer will be displayed if the Approver retrieves the record under Records Pending Approval. |

Revise/ Object to Form C/ C-S/ C-S (Lite) Filing

Revise/ Object to Assessment

1. Objection Details → 2. VD (if applicable) → 3. Confirmation → **4. Submit Document** → 5. Acknowledgement

Document Submission

Important

1. Detailed Profit and Loss Statement must be attached, either with the Financial Statements or the Tax Computation (TC).
2. Please ensure file attachments are free from unsafe and active contents. Otherwise, they will not be processed by IRAS. ⓘ

Document Submission

| Type of Document ⓘ | Status ⓘ | Details | Actions |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------|-------------------------------------------------|---------------------------|
| Revised TC and supporting schedules for the YA <input type="checkbox"/> ⓘ Document approved for submission | PENDING APPROVAL | Uploaded by MARTIN HOW SUI KEONG on 30 Apr 20x1 | <button>X REMOVE</button> |
| Restated Audited/ Unaudited financial statements <input type="checkbox"/> ⓘ Document approved for submission | PENDING APPROVAL | Uploaded by MARTIN HOW SUI KEONG on 30 Apr 20x1 | <button>X REMOVE</button> |
| TC and supporting schedules Do not attach Revised Tax Computation. <input type="checkbox"/> ⓘ Document approved for submission | PENDING APPROVAL | Uploaded by MARTIN HOW SUI KEONG on 30 Apr 20x1 | <button>X REMOVE</button> |
| Audited financial statements (Unaudited if company is exempted from audit under the Companies Act) <input type="checkbox"/> ⓘ Document approved for submission | PENDING APPROVAL | Uploaded by MARTIN HOW SUI KEONG on 30 Apr 20x1 | <button>X REMOVE</button> |

Total file size should not exceed 10.00 MB per submission.

Next Step

Submit to IRAS

SUBMIT

Step

Action/ Note

Document Submission (Approver's view)

1

Select the boxes to approve the documents uploaded.

2

Click Submit for submission to IRAS.

Revise/ Object to Form C/ C-S/ C-S (Lite) Filing

Revise/ Object to Assessment

SAVE AS PDF/ PRINT

1. Revision Details 2. VD (if applicable) 3. Confirmation 4. Submit Document 5. Acknowledgement

Acknowledgement for Revision to Form Filing

Successful Submission

We have received your revision/ objection. The company will be informed of the status in due course.

| | | | |
|---------------------|-------------------------------------------|-------------|---------------------|
| Name | TEST_CTD_Enhanced Revision Objection_3 | Tax Ref No. | 201399089E |
| Acknowledgement No. | 412566 | Date/ Time | 13 Jul 20X1 11:44PM |
| Year of Assessment | 20X1 | | |

Details of Filer & Contact Person

| | | | |
|------------------------|-----------------------------------------|-------------|-------------|
| Name of Filer | CARLOS ACOSTA ROQUE | Designation | TA APPROVER |
| Tax Agent Firm | TEST_CTD_Enhanced Revision Objection_13 | | |
| Name of Contact Person | CARLOS ACOSTA ROQUE | Designation | TA APPROVER |
| Contact No. | +65 123456789 | | |

| Step | Action/ Note |
|------|------------------------------------------------------------------------------|
| | Acknowledgement for Revision to Form Filing (Approver's view) |
| | You will receive an acknowledgement upon successful submission. |
| 1 | You can click Save as PDF/ Print to save a copy of the Acknowledgement Page. |

Note:

Under some circumstances*, you will be directed to complete the information stated from pages 33 to 39 when revising or objecting to an assessment.

** Circumstances include having made at least one or more revision/ objection previously to the Year of Assessment (YA), making new claims/ declarations such as foreign tax credit, tax deducted at source, investment allowance and related party transactions, etc whose fields are not available in the Form C-S/ C-S (Lite).*



Object to Notice of Assessment (NOA)

Revise/ Object to Assessment

1. Main Form

2. Confirmation

3. Acknowledgement

Object to NOA

Year of Assessment 20X1

Date of Notice of Assessment* dd/mm/yyyy

Objection Details

Is the objection in relation to a tax adjustment that has been finalised previously?*

☐ Yes ☐ No

Are you objecting to more than 4 items?*

☐ Yes ☒ No

| Category | Item under Objection (100 characters) | Amount under Objection |
|------------------|---------------------------------------|------------------------|
| ---- Select ---- | | S\$ |
| ---- Select ---- | | S\$ |
| ---- Select ---- | | S\$ |
| ---- Select ---- | | S\$ |

Grounds of objection for all items listed above*

3000 characters

Step

Action/ Note

Object to Notice of Assessment (NOA)

1

Enter Date of Notice of Assessment.

2

If the objection is lodged after two months from the date of NOA, please complete the Reason for late objection as follows (see image below).

Reason for late objection *

You have missed the deadline to file the Notice of Objection. Please state your reason for late objection.

- ☐ Absence from Singapore
☐ Sickness
☐ Other reasonable causes,

3

Enter the Objection Details by selecting the respective radio buttons and completing other items under Category, Item under Objection, Amount under Objection and Grounds of objection.

Note:

Submit details via file attachment(s) if you are objecting to five or more items.

Object to Notice of Assessment (NOA)

File Attachment

Please provide details such as Year of Assessment, description, amount of the disputed items and detailed grounds of objection in the attachment(s).

Please ensure the attached documents are free of virus and active contents. ⓘ

| SN | Document | Filename | Actions |
|----|-------------------------|------------------------------------------------------|-------------|
| 1 | Revised Tax Computation | Test.pdf (80 KB) | X REMOVE |
| 2 | Other Attachment | Supported File Type(s) pdf Maximum File Size 2 MB | SELECT FILE |

+ Add another document

Maximum 10 documents

Next Step

Discard changes and return to Revision/ Objection Summary

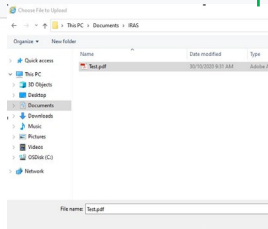
CANCEL FILING

OR

Proceed to Confirmation Page to verify filing details

CONFIRMATION PAGE

CLEAR ALL



Step

Action/ Note

File Attachment

1

Click on Select File.

2

Select the file to be uploaded through your PC's browser.

3

A Remove button will appear after a file is selected. You can remove the uploaded file and re-select another file by clicking on Select File.

4

Click on Confirmation Page.

Notes:

- The file attachment can only be done by the Approver.
- Additional files can be attached via Add another document hyperlink.
- The information saved by the Preparer will be displayed if the Approver retrieves the record under Records Pending Approval.
- Document attached has to be within the maximum file size of **2 MB** for each document and **10 MB** for total file size in PDF format.

Object to Notice of Assessment (NOA)

Revise/ Object to Assessment

SAVE AS PDF/ PRINT

1. Main Form

2. Confirmation

3. Acknowledgement

Confirmation for Object to NOA

Name TEST_CTD_Objection ROC 26
Tax Ref No. 201799347K
Year of Assessment 20X1
Date of Notice of Assessment 01 Jul 20X1

The company confirms that:

1. The objection is filed within 2 months from the date of the Notice of Assessment.
2. The objection is not in relation to a tax adjustment that has been finalised previously.
3. The details of the objection and reasons/ grounds of the objection have been provided as follows:

| Category | Item under Objection | Amount under Objection (\$\$) |
|----------------------|----------------------|-------------------------------|
| ALLOWANCES/DONATIONS | Capital allowances | 10,000 |

Grounds of Objection

> Fixed assets should be written off over one-year instead of three years as they are low value assets

File Attachment

| S/N | Document | Filename |
|-----|-------------------------|---------------------|
| 1 | Revised Tax Computation | Test.pdf (132 KB) |
| 2 | Other Attachment | Test.pdf (132 KB) |

Step

Action/ Note

Confirmation Page

1

Verify the information entered.

Note:

You can click Save as PDF/ Print to save a copy of the Confirmation Page.

Object to Notice of Assessment (NOA)

Declaration

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

Details of Filer & Contact Person

| | | | |
|-------------------------|--------------------------|--------------|-----------|
| Name of Filer | OBJECTION ENTITY 1 | Designation* | TAX AGENT |
| Tax Agent Firm | TEST_CTD_Objection ROC 8 | | |
| Name of Contact Person* | OBJECTION ENTITY 1 | Designation* | TAX AGENT |
| Contact No.* | +65 123456789 | | |

Next Step

Return to filing page to make changes.

Submit Revision/ Objection to IRAS.

AMEND OR SUBMIT

CANCEL FILING

Next Step

Return to filing page to make changes.

Submit Revision/ Objection to Approver for review.

AMEND OR SUBMIT TO APPROVER

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

Object to Notice of Assessment (NOA)

Revise/ Object to Assessment

SAVE AS PDF/ PRINT

1. Main Form

2. Confirmation

3. Acknowledgement

Acknowledgement for Object to NOA

Successful Submission

The Notice of Objection has been accepted as a valid objection based on the company's declaration. In the event that the company's declaration is incorrect, the Comptroller of Income Tax has the right to regard the Notice of Objection as invalid.

The tax issues in the Notice of Objection will be reviewed. The company will be informed of the outcome within 6 months.

| | | | |
|---------------------|---------------------------|-------------|--------------------|
| Name | TEST_CTD_Objection ROC 26 | Tax Ref No. | 201799347K |
| Acknowledgement No. | 412774 | Date/ Time | 22 Jul 20X1 4:00PM |
| Year of Assessment | 20X1 | | |

Details of Filer & Contact Person

| | | | |
|------------------------|--------------------------|-------------|-----------|
| Name of Filer | OBJECTION ENTITY 1 | Designation | TAX AGENT |
| Tax Agent Firm | TEST_CTD_Objection ROC 8 | | |
| Name of Contact Person | OBJECTION ENTITY 1 | Designation | TAX AGENT |
| Contact No. | +65 123456789 | | |

Step

Action/ Note

**Acknowledgement Page
(continue to next page)**

You will receive an acknowledgement upon successful submission.

1

You can click Save as PDF/ Print to save a copy of the Acknowledgement Page.

Note:

An acknowledgement number will only be provided for successful submission to IRAS. No Acknowledgement number will be provided for submission to an Approver.

Object to Notice of Assessment (NOA)

Date of Notice of Assessment 01 Jul 20X1

The company confirms that:

1. The objection is filed within 2 months from the date of the Notice of Assessment.
2. The objection is not in relation to a tax adjustment that has been finalised previously.
3. The details of the objection and reasons/ grounds of the objection have been provided as follows:

| Category | Item under Objection | Amount under Objection (\$\$) |
|----------------------|----------------------|-------------------------------|
| ALLOWANCES/DONATIONS | Capital allowances | 10,000 |

Grounds of Objection

> Fixed assets should be written off over one-year instead of three years they are low value assets

File Attachment

| S/N | Document | Filename |
|-----|-------------------------|---------------------|
| 1 | Revised Tax Computation | Test.pdf (132 KB) |
| 2 | Other Attachment | Test.pdf (132 KB) |

FILE FOR NEXT CLIENT

Step

Action/ Note

Acknowledgement Page

1

You can click on File for Next Client to continue filing for another client.

Revise to Form C/ C-S/ C-S (Lite) Filing

Revise/ Object to Assessment

1. Main Form

2. Confirmation

3. Acknowledgement

Revise Form C-S/ C Filing

Year of Assessment 20X1

Financial Year End 30 Jun

Reasons for Revision*

Errors in figures filed in original submission

250 characters

| Step | Action/ Note |
|------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| | Revise Form C/ C-S/ (C-S (Lite) Filing |
| 1 | Enter the Reasons for Revision. |
| | <u>Note:</u> a) Refer to pages 34 to 38 for the subsequent steps. b) The information saved by the Preparer will be displayed if the Approver retrieves the record under Records Pending Approval. |

Contact Information

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

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