

# User Guide for Company

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

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

The screenshot displays the myTax Portal interface for a company user. At the top left is the Inland Revenue Authority of Singapore logo. The user's name, ABC PTE LTD, and Tax Ref No. 202001234A are shown. The navigation bar includes options for Overview, Corporate Tax (highlighted), Employers, and More. The Corporate Tax dropdown menu is open, showing various options, with 'Apply for Waiver/ File last Form C-S/ C (Dormant/ Striking Off)' highlighted in a green box. Below the menu, there is a 'Welcome to myTax Portal!' message and instructions on how to use the portal.

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

# User Guide (Company): 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
	<b>Apply For Waiver</b>
1	Click on <b>Proceed</b> .
	<p><u>Notes:</u></p> <p>For Company Approver, if there is an application sent for your approval, you may choose to:</p> <ol style="list-style-type: none"> <li>i. Click on <b>Delete</b> if you wish to cancel the application.</li> <li>ii. Click on <b>Proceed</b> if you wish to view and approve the application.</li> </ol>

## 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 (Company): 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
	<b>Main Form</b>
1	Enter the required information.
2	Click on <b>Confirmation Page</b> .

# User Guide (Company): 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
	<b>Confirmation Page (1/2)</b>
1	Verify that the information entered is correct.

# User Guide (Company): 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	TOM TAN	Designation*	<input type="text"/>
Name of Contact Person*	<input type="text" value="TOM TAN"/>	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
	<b>Confirmation Page (2/2)</b>
2	Complete the <b>Declaration and Undertaking</b> section.
3	Complete the <b>Details of Applicant &amp; Contact Person</b> section.
4	Click on <b>Submit</b> .  If you are a Preparer, click on <b>Submit to Approver</b> .
5	Click on <b>Yes</b> to confirm your submission to IRAS.
	<p><u>Notes:</u> You can click on <b>Amend</b> to edit the information entered.</p> <p>You can click on <b>Save As PDF/ Print</b> to print or save a copy of the confirmation page.</p>

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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.

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

### Details of Applicant & Contact Person

<b>Name of Applicant</b>	TOM TAN	<b>Designation</b>	MANAGER
<b>Name of Contact Person</b>	TOM TAN	<b>Designation</b>	MANAGER
<b>Contact No.</b>	+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.

Step	Action/ Note
	<b>Application Outcome</b>
1	You will receive an acknowledgement upon successful submission.  You can click on <b>Save As PDF/ Print</b> 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

# User Guide (Company): 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
	<b>A. Application Approved</b>
	No further action from the company, 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>B. Application Under Review</b>
	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.



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## 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.

<b>Name</b>	ABC PTE LTD	<b>Tax Ref No.</b>	202001234A
<b>Acknowledgement No.</b>	244187	<b>Date/ Time</b>	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.

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

Step	Action/ Note
	<b>C. Application Cannot be processed</b>
	<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 <b>File Form C-S/ C</b>.</p> <p>Alternatively, go to <b>Main Menu &gt; Corporate Tax &gt; File Form C-S/ C</b>.</p> <p>IRAS will process this application after all tax returns are filed by the due date. Otherwise, the application will be rejected.</p>
	<b>D. Application Rejected</b>
	<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>

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[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.

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

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

## Contact Information

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

Published by  
Inland Revenue Authority of Singapore

Published on 30 Sep 2021

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