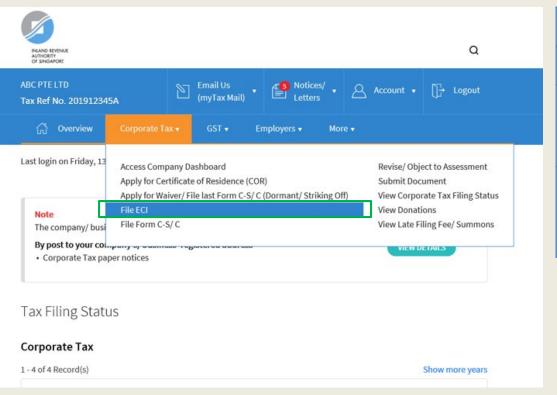


User Guide for Company

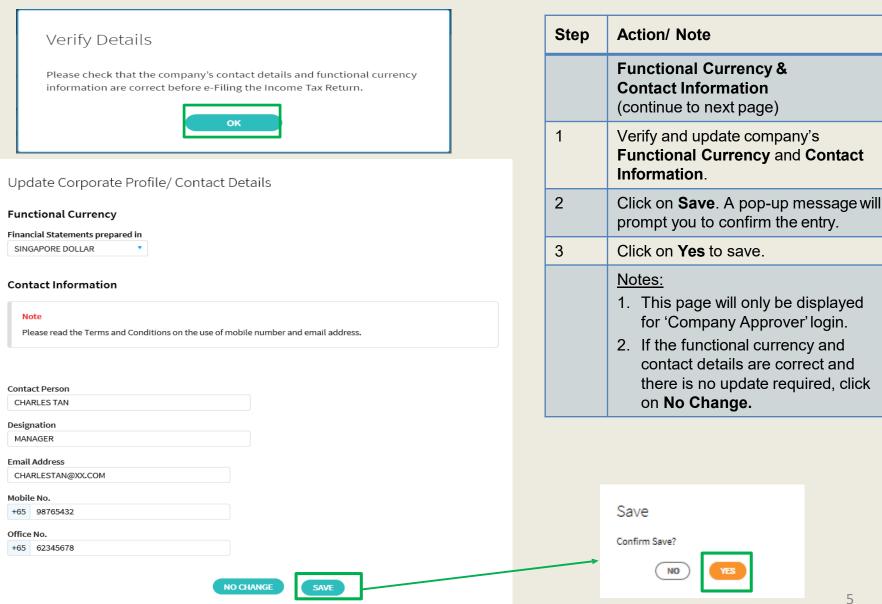
File Estimated Chargeable Income (ECI)



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

File ECI		Step	Action/ Note
File New ECI	PROCEED		File ECI (Preparer's view)
Records Pending Approval		1	Click on Proceed. (continue on page 7)
1 - 1 of 1 Record(s)			Note:
Year of Assessment	Approve before		Records which you have previously submitted to Approver will appear
2022	03 Sep 2021		under Records Pending Approval .
Updated by CHARLES TAN on 20 Aug 2021 10:13 PM			

File ECI			Step	Action/ Note
File New ECI		PROCEED		File ECI (Approver's view)
Records Pending Approval 1 - 1 of 1 Record(s) Year of Assessment	Approve before	Actions	1	Click on Proceed to file ECI. Or Click on Proceed to retrieve information for the respective record under Records Pending Approval if you wish to approve the ECI filing.
2022 Updated by CHARLES TAN on 20 Aug 2021 10:13 PM	03 Sep 2021	DELETE		 <u>Notes:</u> You will be able to view records which are submitted by Preparer under Records Pending Approval. Click on Delete if you wish to cancel the application.



Update Corporate	Profile/ Contact Details		금' SAVE AS PDF/ PRIN	Step	Action/ Note Functional Currency &
Acknowledgement					Contact Information
Successful Submissio	n				An acknowledgement will be
Your request to change the	e company's corporate profile/ contact	details has been sub	mitted.		displayed upon successful
Name	ABC PTE LTD	Tax Ref No.	201912345A		submission.
Acknowledgement No.	243734	Date/ Time	21 Aug 2021 9:13 AM	1	Click on Save As PDF/ Print to save a
Updated by	CHARLES TAN				copy of the Acknowledgement Page.
ou requested to update the	following details:			2	Click on Proceed to e-File.
nancial Statements epared in	SINGAPORE DOLLAR				
ontact Person	CHARLES TAN				
esignation	MANAGER				
mail Address	CHARLESTAN@XX.COM				
lobile No.	+65 98765432				
Office No.	+65 62345678				
	PROCEED TO E	S-FILE			

	Step	Action/ Note
Nund entries Q		Main Form (continue to next page)
ABC PTE LTD Tax Ref No. 201912345A Email Us (myTax Mail) • P Logout Letters • Account • F Logout	1	If the financial year end displayed is incorrect, please:
Overview Corporate Tax + GST + Employers + More + File ECI .		 Update it with the Accounting & Corporate Regulatory Authority (ACRA) at BizFile+ if the company is registered with ACRA.
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> . Financial Year End 31 Dec Year of Assessment* 2021 2022 2023 The company satisfies all conditions to qualify for the Tax Exemption Yes No		• Update it via the Update Corporate Profile/ Contact Details digital service if the company is a foreign company that is not registered with ACRA.
Scheme for New Start-Up Companies* (i) The company's first Year of Assessment after incorporation* (i) 2021 2022 2023	2	Select the Year of Assessment.
Revenue* ① SS	3	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.
	4	Enter the Revenue amount.
		Note: You can click on the ① icon to read

the explanatory notes.

Γ	Estimated Chargeable Income				Step	Action/ Note
l	Tax Rate (%) (1) 17.00	ECI (S\$)*				Main Form
	10.00				1	Enter the amount of ECI that corresponds to the appropriatetax rate, rounded off to the nearest dollar. Do not fill in the estimated tax payable in the boxes provided.
	Total ECI	S\$ 0				If the ECI is zero, fill in '0' in the
	Estimated Tax Payable		S\$	0.00		box on the first row beside the tax rate of 17%.
	Discard changes and return to previous page.	details.	nation Page to verify filing		2	Enter the appropriate tax rate if the ECI is to be taxed at a rate other than the current Corporate Income 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 incom
		CLEAR ALL				is fully exempt from tax.
					3	Click on Confirmation Page.
						Notes: 1. The form will be populated with

populated with the information entered by the Preparer if this is a retrieval from **Records Pending Approval.**

incentive income

2. You can click on the icon to read the explanatory notes. 8

File ECI		명 SAVE AS PDF/ PRINT	Step	Action/ Note
1. Main Form	2. Confirmation	3. Filing Outcome		Confirmation Page (continue to next page)
Confirmation			1	Check the information entered.
Name Tax Ref No. Year of Assessment	ABC PTE LTD 201912345A 2022			Note: You can click on Save As PDF/ Print to save a copy of the Confirmation Page.
Revenue		S\$ 50,000		
Tax Rate (%) 17.00	ECI (S\$) 10,000			
Total ECI	\$\$ 10,000			
Estimated Tax Payable		S\$ 425.00		

Details of Filer & Contact Person		Step	Action/ Note
Name of Filer CHARLES TAN Designation*			Confirmation Page
Name of Contact Person* CHARLES TAN Designation*		1	Complete the Details of Filer & Contact Person section.
Contact No.* +65 Next Step Return to filing page to make changes. Submit ECI to IRAS.		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.
Confirm Subm	nission		<u>Note:</u> You can click on Amend to edit the information entered.
Submit to IRAS?			·
NO	5		
Next Step		Confirm	Submission
Return to filing page to make changes. Submit ECI to Approver for review.		Submit to App	prover?
		NO) YES

File ECI			🖶 SAVE AS PDF/ PRINT
1. Main Form	2 . Confirmation	3. Filing	g Outcome
Acknowledgement			
Successful Submission			
We have received your ECI filing.			
Name ABC F	PTE LTD	Tax Ref No.	201912345A
Acknowledgement No. 418440)	Date/ Time	25 Jul 2022 11:05 AM
Year of Assessment 2022			

Notice of Assessment

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 & Contac	ct Person		
Name of Filer	CHARLES TAN	Designation	MANAGER
Name of Contact Person	CHARLES TAN	Designation	MANAGER
Contact No.	+65 61234567		

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

Submission Details			S	Step	Action/ Note
Name Tax Ref No.	ABC PTE LTD 201912345A				Filing Outcome
Year of Assessment Revenue	2022	S\$ 50,000			<u>Note:</u> Both the Confirmation Page and Acknowledgement Page can be retrieved from myTax Portal via View Notices/ Letters - Corporate Tax .
Tax Rate (%) 17.00	ECI (S\$) 10,000				
Total ECI	S\$ 10,000				
Estimated Tax Payable		S\$ 425.00			

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 16 Jun 2023

The information provided is intended for better general understanding and is not intended to comprehensively address all possible issues that may arise. The contents are correct as at 03/08/2022 and are provided on an "as is" basis without warranties of any kind. IRAS shall not be liable for any damages, expenses, costs or loss of any kind however caused as a result of, or in connection with your use of this userguide.

While every effort has been made to ensure that the above information is consistent with existing policies and practice, should there be any changes, IRAS reserves the right to vary its position accordingly.

© Inland Revenue Authority of Singapore