

User Guide for Company

File Estimated Chargeable Income (ECI)

User Guide (Company): File Estimated Chargeable Income (ECI)

INLAND REVENUE AUTHORITY OF SINGAPORE

ABC PTE LTD
Tax Ref No. 201912345A

Email Us (myTax Mail) | Notices/ Letters | Account | Logout

Overview | **Corporate Tax** | GST | Employers | More

Last login on Friday, 13

Access Company Dashboard
Apply for Certificate of Residence (COR)
Apply for Waiver/ File last Form C-S/ C (Dormant/ Striking Off)
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

Note
The company/ business
By post to your company of documents registered documents
• Corporate Tax paper notices

Tax Filing Status

Corporate Tax

1 - 4 of 4 Record(s) [Show more years](#)

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

User Guide (Company): File Estimated Chargeable Income (ECI)

File ECI

File New ECI

PROCEED

Records Pending Approval

1 - 1 of 1 Record(s)

Year of Assessment

Approve before

2022

03 Sep 2021

Updated by CHARLES TAN on 20 Aug 2021 10:13 PM

| Step | Action/ Note |
|------|---|
| | File ECI (Preparer's view) |
| 1 | Click on Proceed . (continue on page 7) |
| | Note: Records which you have previously submitted to Approver will appear under Records Pending Approval . |

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File ECI

File New ECI PROCEED

Records Pending Approval

1 - 1 of 1 Record(s)

| Year of Assessment | Approve before | Actions |
|--|----------------|--|
| 2022 Updated by CHARLES TAN on 20 Aug 2021 10:13 PM | 03 Sep 2021 | DELETE PROCEED |

| Step | Action/ Note |
|------|--|
| | File ECI (Approver's view) |
| 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. |
| | <u>Notes:</u> 1. You will be able to view records which are submitted by Preparer under Records Pending Approval . 2. Click on Delete if you wish to cancel the application. |

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Verify Details

Please check that the company's contact details and functional currency information are correct before e-Filing the Income Tax Return.

OK

Update Corporate Profile/ Contact Details

Functional Currency

Financial Statements prepared in

SINGAPORE DOLLAR

Contact Information

Note

Please read the Terms and Conditions on the use of mobile number and email address.

Contact Person

CHARLES TAN

Designation

MANAGER

Email Address

CHARLESTAN@XX.COM

Mobile No.

+65 98765432

Office No.

+65 62345678

NO CHANGE

SAVE

Step

Action/ Note

Functional Currency & Contact Information
(continue to next page)

1

Verify and update company's **Functional Currency and Contact Information.**

2

Click on **Save**. A pop-up message will prompt you to confirm the entry.

3

Click on **Yes** to save.

Notes:

1. This page will only be displayed for 'Company Approver' login.
2. If the functional currency and contact details are correct and there is no update required, click on **No Change**.

Save

Confirm Save?

NO

YES

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Update Corporate Profile/ Contact Details

 SAVE AS PDF/ PRINT

Acknowledgement

Successful Submission

Your request to change the company's corporate profile/ contact details has been submitted.

| | | | |
|---------------------|-------------|-------------|---------------------|
| Name | ABC PTE LTD | Tax Ref No. | 201912345A |
| Acknowledgement No. | 243734 | Date/ Time | 21 Aug 2021 9:13 AM |
| Updated by | CHARLES TAN | | |

You requested to update the following details:

| | |
|----------------------------------|-------------------|
| Financial Statements prepared in | SINGAPORE DOLLAR |
| Contact Person | CHARLES TAN |
| Designation | MANAGER |
| Email Address | CHARLESTAN@XX.COM |
| Mobile No. | +65 98765432 |
| Office No. | +65 62345678 |

PROCEED TO E-FILE

| Step | Action/ Note |
|------|--|
| | Functional Currency & Contact Information |
| | An acknowledgement will be displayed upon successful submission. |
| 1 | Click on Save As PDF/ Print to save a copy of the Acknowledgement Page. |
| 2 | Click on Proceed to e-File . |

User Guide (Company): File Estimated Chargeable Income (ECI)

IRAS REVENUE AUTHORITY OF SINGAPORE

ABC PTE LTD
Tax Ref No. 201912345A

Email Us (myTax Mail) | Notices/Letters | Account | Logout

Overview | Corporate Tax | GST | Employers | More

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. Before you begin, you may wish to read our [Guidance on Filing ECI](#).

Financial Year End 31 Dec ⓘ

Year of Assessment* 2021 2022 2023

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

The company's first Year of Assessment after incorporation* ⓘ 2021 2022 2023

Revenue* ⓘ SS

| Step | Action/ Note |
|------|--|
| | Main Form (continue to next page) |
| 1 | <p>If the financial year end displayed is incorrect, please:</p> <ul style="list-style-type: none"> 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 | Select the Year of Assessment . |
| 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. |
| | <p><u>Note:</u></p> <p>You can click on the ⓘ icon to read the explanatory notes.</p> |

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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. **CANCEL FILING**

OR

Proceed to Confirmation Page to verify filing details. **CONFIRMATION PAGE**

CLEAR ALL

| Step | Action/ Note |
|------|---|
| | Main Form |
| 1 | Enter the amount of ECI that corresponds to the appropriate tax rate, rounded off to the nearest dollar. |
| 2 | 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. |
| 3 | Click on Confirmation Page . |
| | <p><u>Notes:</u></p> <ol style="list-style-type: none"> 1. The form will be populated with the information entered by the Preparer if this is a retrieval from Records Pending Approval. 2. You can click on the ⓘ icon to read the explanatory notes. |

User Guide (Company): File Estimated Chargeable Income (ECI)

File ECI

 SAVE AS PDF/ PRINT

1. Main Form

2. Confirmation

3. Filing Outcome

Confirmation

| | | |
|------------------------------|------------------|------------------|
| Name | ABC PTE LTD | |
| Tax Ref No. | 201912345A | |
| Year of Assessment | 2022 | |
| Revenue | | SS 50,000 |
| Tax Rate (%) | ECI (SS) | |
| 17.00 | 10,000 | |
| Total ECI | SS 10,000 | |
| Estimated Tax Payable | | SS 425.00 |

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.

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Details of Filer & Contact Person

Name of Filer CHARLES TAN Designation*

Name of Contact Person* CHARLES TAN Designation*

Contact No.* +65

Next Step

Return to filing page to make changes.

AMEND

OR

Submit ECI to IRAS.

SUBMIT

Confirm Submission

Submit to IRAS?

NO

YES

Next Step

Return to filing page to make changes.

AMEND

OR

Submit ECI to Approver for review.

SUBMIT TO APPROVER

Confirm Submission

Submit to Approver?

NO

YES

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.

User Guide (Company): 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.

| | | | |
|----------------------------|-------------|--------------------|----------------------|
| Name | ABC 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 & Contact 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. |
| | Notes: <ol style="list-style-type: none"> 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. |

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Submission Details

| | | |
|------------------------------|-------------------|-------------------|
| Name | ABC PTE LTD | |
| Tax Ref No. | 201912345A | |
| Year of Assessment | 2022 | |
| Revenue | S\$ 50,000 | |
| Tax Rate (%) | ECI (S\$) | |
| 17.00 | 10,000 | |
| Total ECI | S\$ 10,000 | |
| Estimated Tax Payable | | S\$ 425.00 |

| Step | Action/ Note |
|------|--|
| | Filing Outcome |
| | <p><u>Note:</u> Both the Confirmation Page and Acknowledgement Page can be retrieved from myTax Portal via View Notices/ Letters - Corporate Tax.</p> |

Contact Information

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

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