

# User Guide (Company)

## File Form C-S/ Form C-S (Lite)

# User Guide (Company): File Form C-S/ Form C-S (Lite)

A Singapore Government Agency Website

INLAND REVENUE AUTHORITY OF SINGAPORE

TEST\_CTD\_TEST NEW COMPANY27  
Tax Ref No. 202099027C

Email Us (myTax Mail) Notices/ Letters Account Logout

Overview Corporate Tax GST Employers More

Last login on Tuesday, 11/11/2020 11:11 AM

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 has been identified as a dormant company.  
Email notification  
• Corporate Tax e-notices

Tax Filing Status

Corporate Tax

1 - 4 of 4 Record(s) Show more years

Form	Year of Assessment	Status	Date Due	Date Received	Actions
Form C	2024	Ready to File	30 Nov 2024		E-FILE
Additional Information	2024	Ready to File	30 Nov 2024		
Financial Statements	2024	Ready to File	30 Nov 2024		
Tax Computation	2024	Ready to File	30 Nov 2024		

Step	Action/ Note
	<b>Main Menu</b>
1	Upon login to myTax Portal, select the digital service from the menu: <b>Corporate Tax &gt; File Form C-S/ C.</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): File Form C-S/ Form C-S (Lite)

## File Form C-S/ C

### Filing Summary

Year of Assessment	Date Due	Status	Actions
20X3	30 Nov 20X3	NEW	<a href="#">E-FILE</a>

\*The Year of Assessment (YA) and financial period displayed in the screenshots are for illustration purpose only. Filer should ensure that the relevant YA is selected for filing.

Step	Action/ Note
	<b>Filing Summary</b>
1	Click on <b>E-File</b> to begin filing.
	<p>Legend for '<b>Status</b>':</p> <p><b>New:</b> Form C-S is not completed yet.</p> <p><b>Draft:</b> A draft copy of Form C-S/ Form C-S (Lite) is saved on the Portal.</p> <p><b>Pending Approval:</b> A Form C-S/ Form C-S (Lite) has been submitted to Approver, pending submission to IRAS. Confirmation Page of the Form C-S/ Form C-S (Lite) will be displayed when the Approver selects the Form C-S/ Form C-S (Lite) with 'Pending Approval' status.</p> <p>Form C-S/ Form C-S (Lite) with <b>Draft</b> or <b>Pending Approval</b> status will be retained in the Portal for 21 days or until the filing due date of 30 Nov, whichever is later.</p>

# User Guide (Company): File Form C-S/ Form C-S (Lite)

## 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

TOM TAN

#### Designation

DIRECTOR

#### Email Address

TOM\_TAN@GMAIL.COM

#### Mobile No.

+65 91234567

#### Office No.

+65 91234567

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

# User Guide (Company): File Form C-S/ Form C-S (Lite)

## 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	TEST_CTD_TEST NEW COMPANY27	Tax Ref No.	202099028M
Acknowledgement No.	417484	Date/ Time	14 Mar 20X3 4:01 PM
Updated by	TESTER01 - COAP		

You requested to update the following details:

Financial Statements prepared in	SINGAPORE DOLLAR
Contact Person	TOM TAN
Designation	DIRECTOR
Email Address	TOM_TAN@GMAIL.COM
Mobile No.	+65 91234567
Office No.	+65 91234567

**PROCEED TO E-FILE**

Step	Action/ Note
	<b>Functional Currency &amp; Contact Information</b>
	An acknowledgement will be displayed upon successful submission.
1	Click on <b>SAVE AS PDF/ PRINT</b> to save a copy of the Acknowledgement Page.
2	Click on <b>Proceed to E-File</b> .

# User Guide (Company): File Form C-S/ Form C-S (Lite)

## File Form C-S/ C

### Form Type Selection

Year of Assessment **20X3**

Choose only one form type to begin filing.

Form Type	Description	
Form C-S	<p>Simplified Income Tax Return for Singapore-incorporated companies that meet all the following conditions:</p> <p><b>Note:</b> Please input the company's revenue below. If the company's revenue is S\$200,000 or below, you will be presented with the option to e-file Form C-S (Lite).</p> <div><p>1. Have revenue of S\$5 million or below;</p><p><b>Revenue*</b> (as stated in the financial statements for period ending in 20X2)</p><p>S\$ <input type="text"/></p></div> <p>2. Derive only income taxable at normal corporate tax rate; and</p> <p>3. Not making <b>certain claims/ allowances</b>.</p>	<div>E-FILE</div>
Form C	Income Tax Return for all other companies that are not eligible to file Form C-S.	<div>E-FILE</div>
Form for Dormant Company	Income Tax Return for companies that: 1. Did not carry out any business activities; and 2. Had no income in the Year of Assessment.	<div>E-FILE</div>

[BACK TO FILING SUMMARY](#)

Step	Action/ Note
	<b>Form Type Selection</b>
1	Enter the revenue for the period.
2	Click on <b>E-File</b> to complete <b>Form C-S/ Form C-S (Lite)</b> .
	<p><u>Note:</u></p> <ol style="list-style-type: none"><li>1. It is compulsory to enter the company's revenue.</li><li>2. If the company's revenue is \$200,000 or below, you will be given an option to file Form C-S (Lite) or Form C-S. Refer to page 7.</li><li>3. If the company's revenue exceeds \$200,000 and is \$5 million or below, Part A of Form C-S will be displayed. Refer to page 9.</li></ol>

# User Guide (Company): File Form C-S/ Form C-S (Lite)

File Form C-S/ C

Form Type Selection

Year of Assessment

Choose only one form to file

Form Type

Form C-S

Option to file Form C-S or Form C-S (Lite)

CLOSE X

The company has the option to file Form C-S (Lite) as its revenue is \$200,000 or below.

There are fewer fields to complete in Form C-S (Lite) compared to Form C-S.

Please choose a form to proceed with filing.

FORM C-S

FORM C-S (LITE)

1. Have revenue of S\$5 million or below;  
Revenue\* (as stated in the financial statements for period ending in 2021)  
S\$ 111

2. Derive only income taxable at normal corporate tax rate; and

3. Not making certain claims/ allowances.

E-FILE

Step	Action/ Note
	<b>Form Type Selection</b> (applicable only if the company's revenue is \$200,000 or below)
1	Click ' <b>FORM C-S (LITE)</b> ' to proceed with the filing.  Refer to pages 25 to 40 on how to complete Form C-S (Lite).
2	Alternatively, click ' <b>FORM C-S</b> ' to proceed with the filing.  Refer to pages 8 to 24 on how to complete Form C-S.

# File Form C-S



# User Guide (Company): File Form C-S/ Form C-S (Lite)

File Form C-S/ C

## Form C-S

Year of Assessment 20X3

### Part A

#### Qualifying Conditions for filing Form C-S

1. Company's revenue for the financial period is S\$5 million or below; ⓘ
2. Company derives only income subject to tax at 17%; and ⓘ
3. 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

Return to Form Type Selection to choose a different Form Type.

CANCEL FILING

Step	Action/ Note
	<b>Part A [Form C-S]</b> (continue to next page)
1	<b>Qualifying Conditions for filing Form C-S</b> Please complete the declaration of the 3 conditions.
2	Select 'Yes' or 'No', where applicable.

# User Guide (Company): File Form C-S/ Form C-S (Lite)

1. Part A
2. Part B
3. Part C
4. Confirmation
5. Acknowledgement

Form C-S
Year of Assessment 20X3

Part A

Qualifying Conditions for filing Form C-S

1. Company's revenue for the financial period is S\$5 million or below; ⓘ  
2. Company derives only income subject to tax at 17%; and ⓘ  
3. 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. \* ⓘ

Name of person
SCTP membership number

☒ Yes
☐ No

Step	Action/ Note
	<b>Part A [Form C-S]</b> (continue to next page)
1	<b>Particulars of Person who Reviewed the Return:</b> 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.
	<u>Notes:</u> 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, please leave it blank. 3. Where there are multiple accredited reviewers, please provide the details (name and membership number) of any one reviewer.

# User Guide (Company): File Form C-S/ Form C-S (Lite)

The Company declares the following:

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

From  
01/01/20X1

To  
31/12/20X2

**Next Step**

Return to Form Type Selection to choose a different Form Type.

Save and proceed to Part B.

CANCEL FILING

OR

PART B

SAVE DRAFT

Step	Action/ Note
	<b>Part A [Form C-S]</b>
1	<b>The company declares the following:</b> Amend the pre-filled financial period if it is incorrect. The financial period is displayed based on the information available with IRAS.
2	Click on <b>Part B</b> .
	<p><u>Notes:</u></p> <ol style="list-style-type: none"> <li>You can click on <b>Save Draft</b> to save a copy of the Form C-S on the Portal and continue e-Filing anytime before the filing due date.</li> <li>You can click on the ' ⓘ ' icon to read the explanatory notes.</li> <li>Please file Form C, if the company does not satisfy the conditions to file Form C-S.</li> <li>An auto-save feature will save the filing information as Draft when you move to next page.</li> <li>You can click on <b>Cancel Filing</b> to return to <b>Form Type Selection</b>.</li> </ol>

# User Guide (Company): File Form C-S/ Form C-S (Lite)

The Company declares the following:

The financial period for the first set of financial statements covers a period of more than 12 months, you have to:

How many sets of financial statements covers a period of more than 12 months, you have to:

Return to Form Type  
different Form Type.

CANCEL FILING

OR

PART B

**Apportionment Required**

As the company's first set of financial statements covers a period of more than 12 months, you have to:

a) apportion the Trade/ Business Income/ Loss to YA 20X2 and YA 20X3 (time basis may be used); and

b) complete the line items for YA 20X2 and YA 20X3.

OK

Step	Action/ Note
	<b>Part B [Form C-S] – Tax Adjustments</b> (continue to next page)
1	<p>A message box will be displayed if:</p> <ol style="list-style-type: none"> <li>1. The company's first set of financial statements covers a period of more than 12 months; or</li> <li>2. There is a change in the company's financial year end.</li> </ol> <p>Please take note of the message.</p>
2	Click on <b>OK</b> to continue.
	<p><u>Note:</u></p> <p>You may be required to complete the line items for 2 Years of Assessment if the company's first set of financial statements covers a period of more than 12 months or if there's a change in the company's financial year end.</p>

# User Guide (Company): File Form C-S/ Form C-S (Lite)

1. Part A
2. **Part B**
3. Part C
4. Confirmation
5. Acknowledgement

## Form C-S

Year of Assessment 20X3

**Notes**  
1. For investment holding company or company that derives only rental and/or interest income, 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** S\$

**Tax Adjustments**

1. Net Profit/ Loss before Tax as per Financial Statements ⓘ (Enter negative sign for Net Loss, e.g. "-12345")	0
2. Less: Separate Source Income ⓘ	0
3. Non-Taxable Income ⓘ	0
4. Add: Non-Tax Deductible Expenses ⓘ	0
5a. Adjusted Profit/ Loss before Other Deductions (for a period of more than 12 months) ⓘ	0

**YA 20X2**  
01 Jan 20X1  
to 31 Dec 20X1  
S\$

**YA 20X3**  
01 Jan 20X2  
to 31 Dec 20X2  
S\$

5b. Adjusted Profit/ Loss before Other Deductions	0	0
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Step	Action/ Note
	<b>Part B [Form C-S]</b> <b>– Tax Adjustments</b> (continue to next page)
1	All amount fields in Part B of Form C-S are pre-filled with '0'. Please enter the correct amount if it is not '0'.
	<u>Note:</u> The following line items will be computed automatically: <ul style="list-style-type: none"> <li>Adjusted Profit/ Loss before Other Deductions (for a period of more than 12 months)</li> <li>Adjusted Profit/ Loss before Capital Allowances</li> <li>Net Rental Income</li> <li>Total Income/ Losses (before Donations)</li> <li>Total Income/ Losses (after Donations)</li> <li>Unutilised Capital Allowances carried forward</li> <li>Unutilised Losses carried forward</li> <li>Unutilised Donations carried forward</li> </ul>

# User Guide (Company): File Form C-S/ Form C-S (Lite)

6.	Less: Deduction for Renovation or Refurbishment Works under Section 14N ⓘ	<input type="text" value="0"/>	<input type="text" value="0"/>
7.	Enhanced Deductions under Enterprise Innovation Scheme (EIS) for Training; Innovation Projects carried out with Partner Institutions; Licensing of Intellectual Property Rights; Registration of Intellectual Property; Qualifying R&D undertaken in Singapore ⓘ	<input type="text" value="0"/>	<input type="text" value="0"/>
8.	Further Deductions/ Other Deductions including revenue expenses capitalised or expenses incurred under Section 14R ⓘ	<input type="text" value="0"/>	<input type="text" value="0"/>
9.	<b>Adjusted Profit/ Loss before Capital Allowances ⓘ</b>	<b>0</b>	<b>0</b>
10.	Add: Balancing Charge ⓘ	<input type="text" value="0"/>	<input type="text" value="0"/>
11.	Less: Unutilised Capital Allowances brought forward (IRAS' record) ⓘ	<input type="text" value="0"/>	<input type="text" value="0"/>
	Company's Declaration	<input type="text" value="0"/>	<input type="text" value="0"/>
12.	Current Year Capital Allowances ⓘ	<input type="text" value="0"/>	<input type="text" value="0"/>
13.	Unutilised Losses brought forward (IRAS' record) ⓘ	<input type="text" value="0"/>	<input type="text" value="0"/>
	Company's Declaration	<input type="text" value="0"/>	<input type="text" value="0"/>
<b>Add: Separate Source Income</b>			
14a.	Gross Rental Income ⓘ	<input type="text" value="0"/>	<input type="text" value="0"/>
14b.	Less: Deductible Expenses ⓘ	<input type="text" value="0"/>	<input type="text" value="0"/>
14c.	Net Rental Income ⓘ	<input type="text" value="0"/>	<input type="text" value="0"/>
15.	Interest Income ⓘ	<input type="text" value="0"/>	<input type="text" value="0"/>
16.	Other Taxable Income ⓘ	<input type="text" value="0"/>	<input type="text" value="0"/>
17.	<b>Total Income/ Losses (before Donations) ⓘ</b>	<b>0</b>	<b>0</b>

Step	Action/ Note
	<b>Part B [Form C-S]</b> <b>– Tax Adjustments</b> (continue to next page)
1	<b>Enterprise Innovation Scheme</b> With effect from YA 2024, please complete this section only if the company is making a claim and has met the qualifying conditions.
2	The following fields will be pre-filled based on information available with IRAS: <ul style="list-style-type: none"> <li>Unutilised Capital Allowances b/f</li> <li>Unutilised Losses b/f</li> </ul>
	If any of the pre-filled amounts differs from the company's record, you can revise the amount in the corresponding <b>Company's Declaration</b> box.
	<u>Note:</u> You can click on the ' ⓘ ' icon to read the explanatory notes.

# User Guide (Company): File Form C-S/ Form C-S (Lite)

18. Less: Unutilised Donations brought forward (IRAS' record) ⓘ	0	0
Company's Declaration	0	0
19a. Less: Current Year Donations (IRAS' record) ⓘ	250	250
Company's Declaration	0	0
19b. Is the company an approved qualifying donor making qualifying overseas donations under the Philanthropy Tax Incentive Scheme for Family Offices (PTIS)?*	N.A.	
20. Total Income/ Losses (after Donations) ⓘ	0	0

## Current Year Donations

Only donations that are auto-included from the Institutions of a Public Character (IPCs) can be deducted. Please access the [View Donations](#) digital service to view the current year approved donations.

If there are donations not in the list, it may be due to:

### 1. Differences in receipting date

The IPC may have recorded the company's donation in a later financial period and a deduction would be accorded in the corresponding YA.

### 2. The company did not provide its Unique Entity Number (UEN) to the IPC

Please update the company's donation record with the IPC. IRAS will amend the company's assessment when we receive the updated record.

If a company made qualifying overseas donations under the Philanthropy Tax Incentive Scheme for Family Offices (PTIS donations), please include the tax deduction for PTIS donations in the company's declaration. A 100% tax deduction is granted for PTIS donations, capped at 40% of the company's statutory income.

CLOSE ⓘ

Form C-S (Lite) View Donations

A Singapore Government Agency Website [How to Identify](#)

IRAS  
INLAND REVENUE  
AUTHORITY  
OF SINGAPORE

View Donations [SAVE AS PDF/PRINT](#)

Calendar Year: 20X2 20X1 20X0

1 - 1 of 1 Record(s)

Date of Donation	Approved Donations (\$S)	Amount of Deduction (\$S)	Name of IPC ⓘ
30 Jun 20X2	100.00	250.00	TEST_COMPANY1

Total amount of deduction for calendar year 20X2 is **\$S250.00**

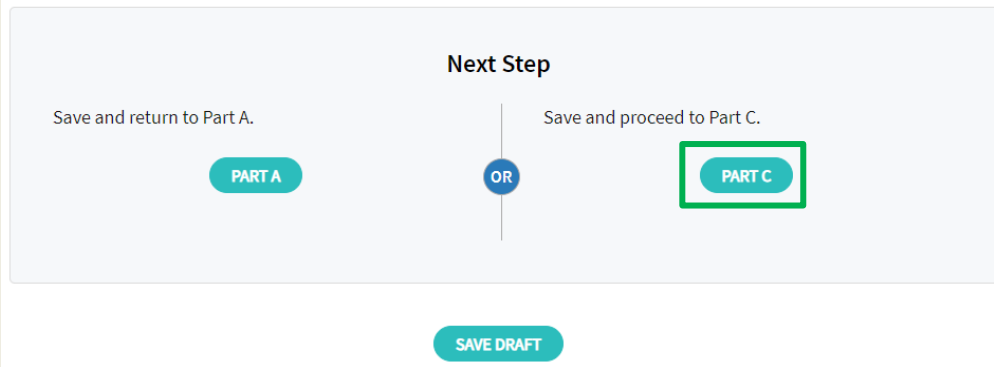
The donations are allowable on a financial year basis.

[Learn more about donations and their deductibility. ⓘ](#)

Step	Action/ Note
	<b>Part B [Form C-S] – Tax Adjustments</b> (continue to next page)
1	The following fields will be pre-filled based on information available with IRAS: <ul style="list-style-type: none"> <li>Unutilised Donations b/f</li> <li>Current Year Donations</li> </ul>
	If any of the pre-filled amounts differs from the company's record, you can revise the amount in the corresponding <b>Company's Declaration</b> box (with the exception of current year donations).
	The amount of Current Year Donations is based on auto-included information from Institutions of a Public Character (IPCs). Upward adjustments are permitted only for companies that use a non-Singapore dollar functional currency. With effect from YA 2025, tax deductions for PTIS donations may be included in the <b>Company's Declaration</b> , and select 'Yes' for Item 19b.
2	You can click on the View Donations hyperlink to view the details of donations made to approved IPCs.
3	To continue with Form C-S filing after viewing the donations details, click on 'X' to close the View Donations tab.

# User Guide (Company): File Form C-S/ Form C-S (Lite)

21.	Unutilised Capital Allowances carried forward	0	0
22.	Unutilised Losses carried forward	0	0
23.	Unutilised Donations carried forward	0	0



Step	Action/ Note
	<b>Part B [Form C-S] – Tax Adjustments</b>
1	At the bottom of Part B, click on <b>Part C</b> .
	<u>Notes:</u> <ol style="list-style-type: none"><li>1. An auto-save feature will save the filing information as Draft when you move to next page.</li><li>2. You can click on <b>Part A</b> to return to previous page.</li></ol>



# User Guide (Company): File Form C-S/ Form C-S (Lite)

1. Part A
2. Part B
3. Part C
4. Confirmation
5. Acknowledgement

## Form C-S

Year of Assessment 20X3

Part C - Information from Financial Statements
SS

Information from Financial Statements

24. Revenue ⓘ  
(Enter the revenue as per the financial statements for period ending in 2023)
111

25. Gross Profit/ Loss ⓘ  
(Enter negative sign for Gross Loss, e.g. '-123456')
0

26. Directors' Fees and Remuneration ⓘ
0

27. Total Remuneration excluding Directors' Fees ⓘ
0

28. Medical Expenses ⓘ  
(Enter the deductible amount)
0

29. Transport/ Travelling Expenses ⓘ
0

30. Entertainment Expenses ⓘ
0

31. Inventories ⓘ
0

32. Trade Receivables ⓘ
0

Step	Action/ Note
	<b>Part C [Form C-S]</b> <b>– Information from Financial Statements</b> (continue to next page)
1	<p>With effect from YA 2021, the 'Revenue' field will be pre-filled based on amount entered at the 'Form Type Selection' page.</p> <p>You can revise the amount in this box.</p>
	<p><b>Note:</b></p> <p>Other amount fields in Part C of Form C-S are pre-filled with '0'. Please enter the correct amount if it is not '0'.</p>

# User Guide (Company): File Form C-S/ Form C-S (Lite)

	YA 20X2 01 Jan 20X1 to 31 Dec 20X1	YA 20X3 01 Jan 20X2 to 31 Dec 20X2
<b>Deduction of Unutilised Capital Allowances/ Losses/ Donations Brought Forward</b>		
Select "N.A." if unutilised amounts are not claimed against the income of the current Year of Assessment.		
33. Is there a change in the principal activities of the company during the basis period?*	---- Select ----	---- Select ----
34. Is there a substantial change in the company's ultimate shareholders and their shareholdings as at the relevant dates?*	---- Select ----	---- Select ----
35. Unutilised Capital Allowances/ Losses/ Donations claimed where waiver of the shareholding test has been/ will be granted by IRAS (To complete only if answer in Box 34 is "Yes")	0	0
<b>Tax Exemption Scheme for New Start-up Companies</b>		
36. Has the company satisfied all conditions to qualify for the tax exemption scheme for new start-up companies?*		
<b>Deduction for Expenditure on Research and Development (R&amp;D)</b>		
37. Deduction for expenditure incurred on R&D (undertaken in Singapore and Overseas) - Total deduction under Section 14C	0	0
38. Section 14C deduction for expenditure incurred on R&D activities undertaken in Singapore	0	0
39. Staff costs and consumables for R&D activities undertaken in Singapore qualifying for the additional 150% tax deduction under Section 14D(1) in excess of the \$400,000 cap under the Enterprise Innovation Scheme	0	0
<b>Appropriation of Trading Stock or Conversion of Non-Trade/ Capital Asset</b>		
40. Has the company appropriated any trading stock for non-trade or capital purposes under Section 10J and/ or converted any non-trade or capital asset to trading stock under Section 32A?*		
(If yes, submit the AC Reporting Form via the 'Submit Document' digital service)		
<b>Gain or Losses from the Sale or Disposal of Foreign Assets - Section 10L</b>		
41a. Amount of gains/ losses from the sale or disposal of foreign assets during the basis period for the current YA.	0	0
41b. Amount of the foreign-sourced sale or disposal gains remitted to Singapore during the basis period for the current YA.	0	0
41c. Do the foreign-sourced sale or disposal gains/ losses fall under any of the scenarios where the sale or disposal of foreign assets (excluding foreign IPRs) is not subject to tax under Section 10L(8) of the ITA?*	N.A.	

Step	Action/ Note
	<b>Part C [Form C-S] – Information from Financial Statements</b>
1	With effect from YA 2023, the company needs to declare if it has appropriated any trading stock for non-trade or capital purposes and/ or converted any non-trade or capital asset to trading stock. If yes, please submit the AC Reporting Form via the 'Submit Document' digital service.
2	With effect from YA 2025, the company needs to declare any realised gains or losses incurred from the sale or disposal of foreign assets.

# User Guide (Company): File Form C-S/ Form C-S (Lite)

Enterprise Innovation Scheme (EIS) ⓘ

42. Is the company claiming cash payout under the EIS in this current YA?\*

43. Is the company claiming enhanced deductions/ allowances under the EIS in this current YA?\*

(If yes, complete Boxes 44 to 48, whichever is applicable)

44. Training ⓘ

Total Qualifying Cost Incurred ⓘ

0

0

Enhanced Deductions/ Allowances Claimed/ To Be Claimed ⓘ

0

0

45. Innovation Projects Carried Out with Partner Institutions ⓘ

Total Qualifying Cost Incurred ⓘ

(Capped at \$50,000)

0

0

Enhanced Deductions/ Allowances Claimed/ To Be Claimed ⓘ

0

0

46a. Acquisition of Intellectual Property Rights (IPRs) ⓘ

Total Qualifying Cost Incurred ⓘ

0

0

Enhanced Deductions/ Allowances Claimed/ To Be Claimed ⓘ

0

0

46b. Licensing of Intellectual Property Rights (IPRs) ⓘ

Total Qualifying Cost Incurred ⓘ

0

0

Enhanced Deductions/ Allowances Claimed/ To Be Claimed ⓘ

0

0

47. Registration of Intellectual Property (IPs) ⓘ

Total Qualifying Cost Incurred ⓘ

0

0

Enhanced Deductions/ Allowances Claimed/ To Be Claimed ⓘ

0

0

48. Qualifying Research and Development (R&D) undertaken in Singapore ⓘ

Total Qualifying Cost Incurred ⓘ

0

0

Enhanced Deductions/ Allowances Claimed/ To Be Claimed ⓘ

0

0

Next Step

Save and return to Part B.

PART B

OR

Save and proceed to Confirmation Page to verify filing details.

CONFIRMATION PAGE

SAVE DRAFT

Step	Action/ Note
	<b>Part C [Form C-S]</b> <b>– Information from Financial Statements</b>
1	<b>Enterprise Innovation Scheme</b> With effect from YA 2024, please complete this section only if the company is making a claim and has met the qualifying conditions.
2	At the bottom of Part C, click on <b>Confirmation Page</b> .
	<u>Notes:</u> <ol style="list-style-type: none"> <li>1. An auto-save feature will save the filing information as Draft when you move to next page.</li> <li>2. You can click on <b>Part B</b> to return to previous page.</li> </ol>

# User Guide (Company): File Form C-S/ Form C-S (Lite)

File Form C-S/ C SAVE AS PDF/ PRINT

1. Part A 2. Part B 3. Part C 4. Confirmation 5. Acknowledgement

**Confirmation for Form C-S**

Year of Assessment 20X2 20X3

Name TEST\_CTD\_TEST NEW COMPANY27

Tax Ref No. 202099027C

**Part A**

**Qualifying Conditions for filing Form C-S**

1. Company's revenue for the financial period is S\$5 million or below;

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

3. 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

**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

Name of person MR TOM TAN

SCTP membership number \*\*\*\*\*

**The Company declares the following:**

The financial period for this return based on the company's financial statements is 01 Jan 20X1 to 31 Dec 20X2

**Part B** S\$

**Tax Adjustments**

1. Net Profit/ Loss before Tax as per Financial Statements 0

2. Less: Separate Source Income 0

3. Non-Taxable Income 0

4. Add: Non-Tax Deductible Expenses 0

5a. Adjusted Profit/ Loss before Other Deductions (for a period of more than 12 months) 0

Step	Action/ Note
	<b>Confirmation Page [Form C-S]</b> (continue to next page)
1	Verify that the information you have entered is correct.
	<u>Note:</u> You can click on <b>SAVE AS PDF/ PRINT</b> to save a copy of the Confirmation Page.

# User Guide (Company): File Form C-S/ Form C-S (Lite)

	YA 20X2 01 Jan 20X1 to 31 Dec 20X1 S\$	YA 20X3 01 Jan 20X2 to 31 Dec 20X2 S\$
<b>Deduction of Unutilised Capital Allowances/ Losses/ Donations Brought Forward</b>		
33. Is there a change in the principal activities of the company during the basis period?	N.A.	N.A.
34. Is there a substantial change in the company's ultimate shareholders and their shareholdings as at the relevant dates?	N.A.	N.A.
35. Unutilised Capital Allowances/ Losses/ Donations claimed where waiver of the shareholding test has been/ will be granted by IRAS (To complete only if answer in Box 34 is "Yes")	0	0
<b>Tax Exemption Scheme for New Start-up Companies</b>		
36. Has the company satisfied all conditions to qualify for the tax exemption scheme for new start-up companies?	N.A.	N.A.
<b>Deduction for Expenditure on Research and Development (R&amp;D)</b>		
37. Deduction for expenditure incurred on R&D (undertaken in Singapore and Overseas) - Total deduction under Section 14C	0	0
38. Section 14C deduction for expenditure incurred on R&D activities undertaken in Singapore	0	0
39. Staff costs and consumables for R&D activities undertaken in Singapore qualifying for the additional 150% tax deduction under Section 14D(1) in excess of the \$400,000 cap under the Enterprise Innovation Scheme	0	0
<b>Appropriation of Trading Stock or Conversion of Non-Trade/ Capital Asset</b>		
40. Has the company appropriated any trading stock for non-trade or capital purposes under Section 10J and/ or converted any non-trade or capital asset to trading stock under Section 32A? (If yes, submit the AC Reporting Form via the 'Submit Document' digital service)	No	Yes
<b>Gain or Losses from the Sale or Disposal of Foreign Assets - Section 10L</b>		
41a. Amount of gains/ losses from the sale or disposal of foreign assets during the basis period for the current YA.	0	0
41b. Amount of the foreign-sourced sale or disposal gains remitted to Singapore during the basis period for the current YA.	0	0
41c. Do the foreign-sourced sale or disposal gains/ losses fall under any of the scenarios where the sale or disposal of foreign assets (excluding foreign IPRs) is not subject to tax under Section 10L(8) of the ITA?	N.A.	N.A.
<b>Enterprise Innovation Scheme (EIS)</b>		
42. Is the company claiming cash payout under the EIS in this current YA?	No	No
43. Is the company claiming enhanced deductions/ allowances under the EIS in this current YA? (If yes, complete Boxes 44 to 48, whichever is applicable)	No	Yes
44. Training		
Total Qualifying Cost Incurred	0	100
Enhanced Deductions/ Allowances Claimed/ To Be Claimed	0	300
<b>Total Income/ Loss (before Donations)</b>	<b>S\$0</b>	<b>S\$0</b>
<b>Total Income/ Loss (after Donations)</b>	<b>S\$0</b>	<b>S\$0</b>

## Estimated Tax Payable

S\$0.00

S\$0.00

The estimated tax payable is computed based on the declaration in this return. This amount takes into account the Exempt Amount, Tax Set-Offs, Tax Deducted at Source and Corporate Income Tax (CIT) Rebate, where applicable.

Please note that the computed CIT Rebate does not reflect any reduction from the CIT Rebate Cash Grant, which is disbursed separately to eligible companies.

Step	Action/ Note
	<b>Confirmation Page [Form C-S]</b> (continue to next page)
1	Verify that the information you have entered is correct.
	<b>Note:</b> The amount of <b>Estimated Tax Payable</b> is computed based on declaration in the return. Please refer to the Notice of Assessment for the actual tax payable.

Note: The CIT Rebate Cash Grant will not be reflected in the Estimated Tax Payable at the acknowledgement page for Form C-S/ Form C-S (Lite). If applicable, it will automatically be accounted for in your final tax payable and reflected in your Notice of Assessment.

# User Guide (Company): File Form C-S/ Form C-S (Lite)

**Declaration**

☐ The company declares that this return gives a full and true account of the whole of the company's income for the financial period ending in the preceding year.\*

**Details of Filer & Contact Person**

Name of Filer: TESTER Designation\*:

Name of Contact Person\*: TESTER Designation\*:

Contact No.\*: +65

**Next Step**

Return to Part A to make changes. **AMEND**

OR

Submit Form C-S to IRAS. **SUBMIT**

**Confirm Submission**

Submit to IRAS?

**NO** **YES**

**Next Step**

Return to Part A to make changes. **AMEND**

OR

Submit Form C-S to Approver for review. **SUBMIT TO APPROVER**

**Confirm Submission**

Submit to Approver?

**NO** **YES**

Step	Action/ Note
	<b>Confirmation Page [Form C-S]</b>
1	At the bottom of Confirmation Page, complete the <b>Declaration</b> checkbox.
2	Complete the <b>Details of Filer &amp; Contact Person</b> .
3	Click on <b>Submit</b> if you are authorised as Approver. Or Click on <b>Submit to Approver</b> if you are authorised as Preparer.
4	Click on <b>Yes</b> in the pop-up message box to confirm your submission to IRAS or Approver.
	<p><u>Notes:</u></p> <ol style="list-style-type: none"> <li>Submission by Preparer will be retained in the Portal (pending submission to IRAS by Approver) for 21 days or until the filing due date of 30 Nov, whichever is later.</li> <li>You can click on <b>Amend</b> to edit any line items entered.</li> </ol>

# User Guide (Company): File Form C-S/ Form C-S (Lite)

File Form C-S/ C SAVE AS PDF/ PRINT

1. Part A 2. Part B 3. Part C 4. Confirmation 5. Acknowledgement

### Acknowledgement for Form C-S

#### Successful Submission

We have received your filing.

Name	TEST_CTD_TEST NEW COMPANY28	Tax Ref No.	202099028M
Acknowledgement No.	421783	Date/ Time	14 Mar 20X3 4:01 PM
Year of Assessment	20X2 and 20X3		

**Documents to be Submitted to IRAS via the 'Submit Document' digital service**

- Declaration Form for S19B Allowances on IPR if this is the first YA of the writing-down allowances claim.
- AC Reporting Form if the company had appropriated trading stock for non-trade or capital purposes under Section 10J and/ or converted non-trade or capital asset to trading stock under Section 32A of the Income Tax Act 1947.

The relevant Form for completion is available on IRAS' website.

**Document Retention**  
The company does not need to submit its financial statements, tax computation and supporting schedules with the Form C-S. Please retain the documents and submit them to IRAS only upon request.

**Late Filing**  
Penalties may be imposed if this return is filed late.

**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](#) on IRAS' website.

#### Details of Filer & Contact Person

Name of Filer	TESTER01 - COAP	Designation	FILER
Name of Contact Person	TESTER01 - COAP	Designation	DIRECTOR
Contact No.	+65 91234567		

Step	Action/ Note
	<b>Acknowledgement Page [Form C-S]</b> (continue to next page)
1	You will receive an acknowledgement upon successful submission.
	<b>Notes:</b> <ol style="list-style-type: none"> <li>Acknowledgement number will only be provided for successful submission to IRAS. No Acknowledgement number will be provided for submission pending Approver's action.</li> <li>You can click on <b>SAVE AS PDF/ PRINT</b> to save a copy of the Acknowledgement Page.</li> <li>Please do not submit the Acknowledgement Page to IRAS.</li> </ol>



# User Guide (Company): File Form C-S/ Form C-S (Lite)

Revenue		111
Gross Profit/ Loss		222
	<b>YA 20X2</b> 01 Jan 20X1 to 31 Dec 20X1 S\$	<b>YA 20X3</b> 01 Jan 20X2 to 31 Dec 20X2 S\$
<b>Deduction of Unutilised Capital Allowances/ Losses/ Donations Brought Forward</b>		
Is there a change in the principal activities of the company during the basis period?	N.A.	N.A.
Is there a substantial change in the company's ultimate shareholders and their shareholdings as at the relevant dates?	N.A.	N.A.
Unutilised Capital Allowances/ Losses/ Donations claimed where waiver of the shareholding test has been/ will be granted by IRAS	0	0
<b>Tax Exemption Scheme for New Start-up Companies</b>		
Has the company satisfied all conditions to qualify for the tax exemption scheme for new start-up companies?	N.A.	N.A.
<b>Deduction for Expenditure on Research and Development (R&amp;D)</b>		
Deduction for expenditure incurred on R&D (undertaken in Singapore and Overseas) - Total deduction under Section 14C	222	333
<b>Appropriation of Trading Stock or Conversion of Non-Trade/ Capital Asset</b>		
Has the company appropriated any trading stock for non-trade or capital purposes under Section 10J and/ or converted any non-trade or capital asset to trading stock under Section 32A?	No	Yes
<b>Gain or Losses from the Sale or Disposal of Foreign Assets - Section 10L</b>		
Amount of gains/ losses from the sale or disposal of foreign assets during the basis period for the current YA.	0	0
Amount of the foreign-sourced sale or disposal gains remitted to Singapore during the basis period for the current YA.	0	0
Do the foreign-sourced sale or disposal gains/ losses fall under any of the scenarios where the sale or disposal of foreign assets (excluding foreign IPRs) is not subject to tax under Section 10L(8) of the ITA?	N.A.	N.A.
<b>Enterprise Innovation Scheme (EIS)</b>		
Is the company claiming cash payout under the EIS in this current YA?	No	No
Is the company claiming enhanced deductions/ allowances under the EIS in this current YA?	No	Yes
<b>Training</b>		
Total Qualifying Cost Incurred	0	100
Enhanced Deductions/ Allowances Claimed/ To Be Claimed	0	300

## Estimated Tax Payable

S\$0.00

S\$0.00

The estimated tax payable is computed based on the declaration in this return. This amount takes into account the Exempt Amount, Tax Set-Offs, Tax Deducted at Source and Corporate Income Tax (CIT) Rebate, where applicable.

Please note that the computed CIT Rebate does not reflect any reduction from the CIT Rebate Cash Grant, which is disbursed separately to eligible companies.

## Step

## Action/ Note

**Acknowledgement Page [Form C-S]**

### Note:

The Acknowledgement Page can also be retrieved from myTax Portal via **View Notices/ Letters - Corporate Tax**.

Note: The CIT Rebate Cash Grant will not be reflected in the Estimated Tax Payable at the acknowledgement page for Form C-S/ Form C-S (Lite). If applicable, it will automatically be accounted for in your final tax payable and reflected in your Notice of Assessment.



# File Form C-S (Lite)

# User Guide (Company): File Form C-S/ Form C-S (Lite)

File Form C-S/ C

Form C-S (Lite)

Year of Assessment 20x3

**Part A**

**Qualifying Conditions for filing Form C-S (Lite)**

1. Company's revenue for the financial period is S\$200,000 or below; ⓘ

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

3. 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 (Lite).

☐ Yes ☐ No

Return to Form Type Selection to choose a different Form Type.

CANCEL FILING

Step	Action/ Note
	<b>Part A [Form C-S (Lite)]</b> (continue to next page)
1	<b>Qualifying Conditions for filing Form C-S (Lite)</b> Please complete the declaration of the 3 conditions.
2	Select 'Yes' or 'No', where applicable.

# User Guide (Company): File Form C-S/ Form C-S (Lite)

1. Part A

2. Part B

3. Part C

4. Confirmation

5. Acknowledgement

## Form C-S (Lite)

Year of Assessment 20X3

### Part A

#### Qualifying Conditions for filing Form C-S (Lite)

- Company's revenue for the financial period is S\$200,000 or below; [i](#)
- Company derives only income subject to tax at 17%; and [i](#)
- Company is not claiming/ utilising any of the following items:
  - Carry-back of Current Year Capital Allowances/ Losses [i](#)
  - Group Relief [i](#)
  - Investment Allowance [i](#)
  - Foreign Tax Credit and Tax Deducted at Source [i](#)

The company has met all the qualifying conditions for filing Form C-S (Lite). ☒ 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. \* [i](#)

Name of person

SCTP membership number

☒ Yes ☐ No

Step	Action/ Note
	<b>Part A [Form C-S (Lite)]</b> (continue to next page)
1	<b>Particulars of Person who Reviewed the Return:</b> 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.
	<b>Notes:</b> <ol style="list-style-type: none"> <li>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.</li> <li>If the reviewer's name or SCTP membership number is not readily available, please leave it blank.</li> <li>Where there are multiple accredited reviewers, please provide the details (name and membership number) of any one reviewer.</li> </ol>

# User Guide (Company): File Form C-S/ Form C-S (Lite)

The Company declares the following:

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

From

01/01/20X1

To

31/12/20X2

**Next Step**

Return to Form Type Selection to choose a different Form Type.

CANCEL FILING

OR

Save and proceed to Part B.

**PART B**

SAVE DRAFT

Step	Action/ Note
	<b>Part A [Form C-S (Lite)]</b>
1	<b>The company declares the following:</b> Amend the pre-filled financial period if it is incorrect. The financial period is displayed based on the information available with IRAS.
2	Click on <b>Part B</b> .
	<p><u>Notes:</u></p> <ol style="list-style-type: none"> <li>1. You can click on <b>Save Draft</b> to save a copy of the Form C-S (Lite) on the Portal and continue e-Filing anytime before the filing due date.</li> <li>2. You can click on the ' ⓘ ' icon to read the explanatory notes.</li> <li>3. Please file Form C, if the company does not satisfy the conditions to file Form C-S/ Form C-S (Lite).</li> <li>4. An auto-save feature will save the filing information as Draft when you move to next page.</li> <li>5. You can click on <b>Cancel Filing</b> to return to <b>Form Type Selection</b>.</li> </ol>

# User Guide (Company): File Form C-S/ Form C-S (Lite)

The Company declares the following:

The financial period for which the financial statements are prepared:

How many sets of financial statements are prepared above?\*

Return to Form Type or select a different Form Type.

**Apportionment Required**

As the company's first set of financial statements covers a period of more than 12 months, you have to:

a) apportion the Trade/ Business Income/ Loss to YA 20X2 and YA 20X3 (time basis may be used); and

b) complete the line items for YA 20X2 and YA 20X3.

**OK**

**CANCEL FILING** **OR** **PART B**

Step	Action/ Note
	<b>Part B [Form C-S (Lite)] – Tax Adjustments</b> (continue to next page)
1	<p>A message box will be displayed if:</p> <ol style="list-style-type: none"> <li>1. The company's first set of financial statements covers a period of more than 12 months; or</li> <li>2. There is a change in the company's financial year end.</li> </ol> <p>Please take note of the message.</p>
2	Click on <b>OK</b> to continue.
	<p><u>Note:</u></p> <p>You may be required to complete the line items for 2 Years of Assessment if the company's first set of financial statements covers a period of more than 12 months or if there's a change in the company's financial year end.</p>

# User Guide (Company): File Form C-S/ Form C-S (Lite)

1. Part A
2. **Part B**
3. Part C
4. Confirmation
5. Acknowledgement

## Form C-S (Lite)

Year of Assessment 20X3

**Notes**

- For investment holding company or company that derives only rental and/or interest income, declare the investment income by completing Items 7 to 9.
- 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

S\$

### Tax Adjustments

- Net Profit/ Loss before Tax as per Financial Statements** ⓘ  
 (Enter negative sign for Net Loss, e.g. '-12345')

YA 20X2 01 Jan 20X1 to 31 Dec 20X1 S\$	YA 20X3 01 Jan 20X2 to 31 Dec 20X2 S\$

- Adjusted Profit/ Loss before Capital Allowances** ⓘ  
 (Enter amount if Adjusted Profit/ Loss before Capital Allowances is not \$0 and enter negative sign for Adjusted Loss, e.g. '-12345')

Step	Action/ Note
	<b>Part B [Form C-S (Lite)]</b> <b>– Tax Adjustments</b> (continue to next page)
1	All amount fields in Part B of Form C-S (Lite) are pre-filled with '0'. Please enter the correct amount if it is not '0'.
	<u>Note:</u> The following line items will be computed automatically: <ul style="list-style-type: none"> <li>• Total Income/ Losses (before Donations)</li> <li>• Total Income/ Losses (after Donations)</li> <li>• Unutilised Capital Allowances carried forward</li> <li>• Unutilised Losses carried forward</li> <li>• Unutilised Donations carried forward</li> </ul>

# User Guide (Company): File Form C-S/ Form C-S (Lite)

3.	Add: Balancing Charge ⓘ	<input type="text" value="0"/>	<input type="text" value="0"/>
4.	Less: Unutilised Capital Allowances brought forward (IRAS' record) ⓘ	<input type="text" value="0"/>	<input type="text" value="0"/>
	Company's Declaration	<input type="text" value="0"/>	<input type="text" value="0"/>
5.	Current Year Capital Allowances ⓘ	<input type="text" value="0"/>	<input type="text" value="0"/>
6.	Unutilised Losses brought forward (IRAS' record) ⓘ	<input type="text" value="0"/>	<input type="text" value="0"/>
	Company's Declaration	<input type="text" value="0"/>	<input type="text" value="0"/>
Add: <b>Separate Source Income</b> ⓘ			
7.	Net Rental Income ⓘ	<input type="text" value="0"/>	<input type="text" value="0"/>
8.	Interest Income ⓘ	<input type="text" value="0"/>	<input type="text" value="0"/>
9.	Other Taxable Income ⓘ	<input type="text" value="0"/>	<input type="text" value="0"/>
10.	<b>Total Income/ Losses (before Donations)</b> ⓘ	<b>0</b>	<b>0</b>

Step	Action/ Note
	<b>Part B [Form C-S (Lite)]</b> <b>– Tax Adjustments</b> (continue to next page)
1	The following fields will be pre-filled based on information available with IRAS: <ul style="list-style-type: none"> <li>• Unutilised Capital Allowances b/f</li> <li>• Unutilised Losses b/f</li> </ul>
	If any of the pre-filled amounts differs from the company's record, you can revise the amount in the corresponding <b>Company's Declaration</b> box.
	<u>Note:</u> You can click on the ' ⓘ ' icon to read the explanatory notes.

# User Guide (Company): File Form C-S/ Form C-S (Lite)

11. Less: Unutilised Donations brought forward (IRAS' record) ⓘ	0	0
Company's Declaration	0	0
12a. Less: Current Year Donations (IRAS' record) ⓘ	250	250
Company's Declaration	0	0
12b. Is the company an approved qualifying donor making qualifying overseas donations under the Philanthropy Tax Incentive Scheme for Family Offices (PTIS)?*	N.A.	
13. Total Income/ Losses (after Donations) ⓘ	0	0

## Current Year Donations

Only donations that are auto-included from the Institutions of a Public Character (IPCs) can be deducted. Please access the [View Donations](#) digital service to view the current year approved donations.

If there are donations not in the list, it may be due to:

- Differences in receipting date**  
The IPC may have recorded the company's donation in a later financial period and a deduction would be accorded in the corresponding YA.
- The company did not provide its Unique Entity Number (UEN) to the IPC**  
Please update the company's donation record with the IPC. IRAS will amend the company's assessment when we receive the updated record.

If a company made qualifying overseas donations under the Philanthropy Tax Incentive Scheme for Family Offices (PTIS donations), please include the tax deduction for PTIS donations in the company's declaration. A 100% tax deduction is granted for PTIS donations, capped at 40% of the company's statutory income.

Form C-S (Lite) View Donations

A Singapore Government Agency Website [How to Identify](#)

View Donations [SAVE AS PDF/PRINT](#)

Calendar Year: 20X2 20X1 20X0

1 - 1 of 1 Record(s)

Date of Donation	Approved Donations (\$S)	Amount of Deduction (\$S)	Name of IPC ⓘ
30 Jun 20X2	100.00	250.00	TEST_COMPANY1

Total amount of deduction for calendar year 20X2 is **\$S\$250.00**

The donations are allowable on a financial year basis.

[Learn more about donations and their deductibility. ⓘ](#)

Step	Action/ Note
	<b>Part B [Form C-S (Lite)] – Tax Adjustments</b> (continue to next page)
1	The following fields will be pre-filled based on information available with IRAS: <ul style="list-style-type: none"> <li>Unutilised Donations b/f</li> <li>Current Year Donations</li> </ul>
	If any of the pre-filled amounts differs from the company's record, you can revise the amount in the corresponding <b>Company's Declaration</b> box (with the exception of current year donations).
	The amount of Current Year Donations is based on auto-included information from Institutions of a Public Character (IPCs). Upward adjustments are permitted only for companies that use a non-Singapore dollar functional currency. With effect from YA 2025, tax deductions for PTIS donations may be included in the <b>Company's Declaration</b> , and select 'Yes' for Item 12b.
2	You can click on the View Donations hyperlink to view the details of donations made to approved IPCs.
3	To continue with Form C-S (Lite) filing after viewing the donations details, click on 'X' to close the View Donations tab.



# User Guide (Company): File Form C-S/ Form C-S (Lite)

14.	Unutilised Capital Allowances carried forward	0	0
15.	Unutilised Losses carried forward	0	0
16.	Unutilised Donations carried forward	0	0

**Next Step**

Save and return to Part A.

**PART A**

OR

Save and proceed to Part C.

**PART C**

**SAVE DRAFT**

Step	Action/ Note
	<b>Part B [Form C-S (Lite)] – Tax Adjustments</b>
1	At the bottom of Part B, click on <b>Part C</b> .
	<u>Notes:</u> <ol style="list-style-type: none"><li>1. An auto-save feature will save the filing information as Draft when you move to next page.</li><li>2. You can click on <b>Part A</b> to return to previous page.</li></ol>

# User Guide (Company): File Form C-S/ Form C-S (Lite)

1. Part A 2. Part B 3. Part C 4. Confirmation 5. Acknowledgement

**Form C-S (Lite)**

Year of Assessment 2024

**Part C - Information from Financial Statements** S\$

Information from Financial Statements

17. Revenue (1) (Enter the revenue as per the financial statements for period ending in 2023)

100

18. Non-Taxable Income (1)

0

YA 20X2 01 Jan 20X1 to 31 Dec 20X1 S\$

YA 20X3 01 Jan 20X2 to 31 Dec 20X2 S\$

**Other Information**

To be completed if the company is claiming Deductions for Renovation or Refurbishment Works or Research and Development Expenditure.

19. Deduction for Renovation or Refurbishment Works under Section 14N (1)

0 0

20. Deduction for expenditure incurred on R&D (undertaken in Singapore and Overseas) - Total deduction under Section 14C (1)

0 0

21. Section 14C deduction for expenditure incurred on R&D activities undertaken in Singapore (1)

0 0

22. Staff costs and consumables for R&D activities undertaken in Singapore qualifying for the additional 150% tax deduction under Section 14D(1) in excess of the \$400,000 cap under the Enterprise Innovation Scheme (1)

0 0

**Deduction of Unutilised Capital Allowances/ Losses/ Donations Brought Forward**

Select "N.A." if unutilised amounts are not claimed against the income of the current Year of Assessment.

23. Is there a change in the principal activities of the company during the basis period? (1)

----- Select ----- \* ----- Select ----- \*

24. Is there a substantial change in the company's ultimate shareholders and their shareholdings as at the relevant dates? (1)

----- Select ----- \* ----- Select ----- \*

25. Unutilised Capital Allowances/ Losses/ Donations claimed where waiver of the shareholding test has been/ will be granted by IRAS (1) (To complete only if answer in Box 24 is "Yes")

0 0

**Tax Exemption Scheme for New Start-up Companies (1)**

26. Has the company satisfied all conditions to qualify for the tax exemption scheme for new start-up companies? (1)

----- -----

**Appropriation of Trading Stock or Conversion of Non-Trade/ Capital Asset**

27. Has the company appropriated any trading stock for non-trade or capital purposes under Section 10J and/ or converted any non-trade or capital asset to trading stock under Section 32A? (1) (If yes, submit the AC Reporting Form via the 'Submit Document' digital service)

----- -----

Step	Action/ Note
	<b>Part C [Form C-S (Lite)] – Information from Financial Statements</b> (continue to next page)
1	<p>'Revenue' field will be pre-filled based on amount entered at 'Form Type Selection' page.</p> <p>You can revise the amount in this box.</p>
2	With effect from YA 2022, the 'Non-Taxable Income' field is added and pre-filled with '0'. Please enter the correct amount if it is not '0'.
3	With effect from YA 2023, the company needs to declare if it has appropriated any trading stock for non-trade or capital purposes and/ or converted any non-trade or capital asset to trading stock. If yes, please submit the AC Reporting Form via the 'Submit Document' digital service.
	<p><b>Note:</b></p> <p>Other amount fields are pre-filled with '0'. Please enter the correct amount if it is not '0'.</p>

# User Guide (Company): File Form C-S/ Form C-S (Lite)

**Gain or Losses from the Sale or Disposal of Foreign Assets - Section 10L** ⓘ

28a. Amount of gains/ losses from the sale or disposal of foreign assets during the basis period for the current YA.

28b. Amount of the foreign-sourced sale or disposal gains remitted to Singapore during the basis period for the current YA.

28c. Do the foreign-sourced sale or disposal gains/ losses fall under any of the scenarios where the sale or disposal of foreign assets (excluding foreign IPRs) is not subject to tax under Section 10L(8) of the ITA?

**Enterprise Innovation Scheme (EIS)** ⓘ

29. Is the company claiming cash payout under the EIS in this current YA?

30. Is the company claiming enhanced deductions/ allowances under the EIS in this current YA?    
(If yes, complete Boxes 31 to 35, whichever is applicable)

31. Training ⓘ

Total Qualifying Cost Incurred ⓘ

Enhanced Deductions/ Allowances Claimed/ To Be Claimed ⓘ

32. Innovation Projects Carried Out with Partner Institutions ⓘ

Total Qualifying Cost Incurred ⓘ (Capped at \$50,000)

Enhanced Deductions/ Allowances Claimed/ To Be Claimed ⓘ

33a. Acquisition of Intellectual Property Rights (IPRs) ⓘ

Total Qualifying Cost Incurred ⓘ

Enhanced Deductions/ Allowances Claimed/ To Be Claimed ⓘ

33b. Licensing of Intellectual Property Rights (IPRs) ⓘ

Total Qualifying Cost Incurred ⓘ

Enhanced Deductions/ Allowances Claimed/ To Be Claimed ⓘ

34. Registration of Intellectual Property (IPs) ⓘ

Total Qualifying Cost Incurred ⓘ

Enhanced Deductions/ Allowances Claimed/ To Be Claimed ⓘ

35. Qualifying Research and Development (R&D) undertaken in Singapore ⓘ

Total Qualifying Cost Incurred ⓘ

Enhanced Deductions/ Allowances Claimed/ To Be Claimed ⓘ

## Next Step

Save and return to Part B.

PART B

OR

Save and proceed to Confirmation Page to verify filing details.

CONFIRMATION PAGE

SAVE DRAFT

Step	Action/ Note
	<b>Part C [Form C-S (Lite)] – Information from Financial Statements</b>
1	With effect from YA 2025, the company needs to declare any realised gains or losses incurred from the sale or disposal of foreign assets.
2	<b>Enterprise Innovation Scheme</b> With effect from YA 2024, please complete this section only if the company is making a claim and has met the qualifying conditions.
3	At the bottom of Part C, click on <b>Confirmation Page</b> .
	<b>Notes:</b> <ol style="list-style-type: none"> <li>An auto-save feature will save the filing information as Draft when you move to next page.</li> <li>You can click on <b>Part B</b> to return to previous page.</li> </ol>

# User Guide (Company): File Form C-S/ Form C-S (Lite)

File Form C-S/ C

[SAVE AS PDF/ PRINT](#)

1. Part A 2. Part B 3. Part C 4. Confirmation 5. Acknowledgement

**Confirmation for Form C-S (Lite)**

Year of Assessment 20X2 20X3

Name TEST\_CTD\_TEST NEW COMPANY27

Tax Ref No. 202099027C

**Part A**

**Qualifying Conditions for filing Form C-S (Lite)**

- Company's revenue for the financial period is S\$200,000 or below;
- 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 (Lite). Yes

**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

Name of person MR TOM TAN

SCTP membership number .....

**The Company declares the following:**

The financial period for this return based on the company's financial statements is 01 Jan 20X1 to 31 Dec 20X2

**Part B** S\$

**Tax Adjustments**

- Net Profit/ Loss before Tax as per Financial Statements 0
 

YA 20X2 01 Jan 20X1 to 31 Dec 20X1 S\$	YA 20X3 01 Jan 20X2 to 31 Dec 20X2 S\$
- Adjusted Profit/ Loss before Capital Allowances 0 0

Step	Action/ Note
	<b>Confirmation Page [Form C-S (Lite)]</b> (continue to next page)
1	Verify that the information you have entered is correct.
	<u>Note:</u> You can click on <b>SAVE AS PDF/ PRINT</b> to save a copy of the Confirmation Page.

# User Guide (Company): File Form C-S/ Form C-S (Lite)

Deduction of Unutilised Capital Allowances/ Losses/ Donations Brought Forward		
23. Is there a change in the principal activities of the company during the basis period?	N.A.	N.A.
24. Is there a substantial change in the company's ultimate shareholders and their shareholdings as at the relevant dates?	N.A.	N.A.
25. Unutilised Capital Allowances/ Losses/ Donations claimed where waiver of the shareholding test has been/ will be granted by IRAS (To complete only if answer in Box 24 is "Yes")	0	0
Tax Exemption Scheme for New Start-up Companies		
26. Has the company satisfied all conditions to qualify for the tax exemption scheme for new start-up companies?	N.A.	N.A.
Appropriation of Trading Stock or Conversion of Non-Trade/ Capital Asset		
27. Has the company appropriated any trading stock for non-trade or capital purposes under Section 10J and/ or converted any non-trade or capital asset to trading stock under Section 32A? (If yes, submit the AC Reporting Form via the 'Submit Document' digital service)	No	Yes
Gain or Losses from the Sale or Disposal of Foreign Assets - Section 10L		
28a. Amount of gains/ losses from the sale or disposal of foreign assets during the basis period for the current YA.	0	0
28b. Amount of the foreign-sourced sale or disposal gains remitted to Singapore during the basis period for the current YA.	0	0
28c. Do the foreign-sourced sale or disposal gains/ losses fall under any of the scenarios where the sale or disposal of foreign assets (excluding foreign IPRs) is not subject to tax under Section 10L(8) of the ITA?	N.A.	N.A.
Enterprise Innovation Scheme (EIS)		
29. Is the company claiming cash payout under the EIS in this current YA?	No	No
30. Is the company claiming enhanced deductions/ allowances under the EIS in this current YA? (If yes, complete Boxes 31 to 35, whichever is applicable)	No	No
31. Training		
Total Qualifying Cost Incurred	0	0
Enhanced Deductions/ Allowances Claimed/ To Be Claimed	0	0
	<b>YA 20X2</b> 01 Jan 20X1 to 31 Dec 20X1 S\$	<b>YA 20X3</b> 01 Jan 20X2 to 31 Dec 20X2 S\$
<b>Total Income/ Loss (before Donations)</b>	<b>S\$0</b>	<b>S\$0</b>
<b>Total Income/ Loss (after Donations)</b>	<b>S\$0</b>	<b>S\$0</b>
<b>Estimated Tax Payable</b>	<b>S\$0.00</b>	<b>S\$0.00</b>
The estimated tax payable is computed based on the declaration in this return. This amount takes into account the Exempt Amount, Tax Set-Offs, Tax Deducted at Source and Corporate Income Tax (CIT) Rebate, where applicable.		
Please note that the computed CIT Rebate does not reflect any reduction from the CIT Rebate Cash Grant, which is disbursed separately to eligible companies.		

Step	Action/ Note
	<b>Confirmation Page [Form C-S (Lite)]</b> (continue to next page)
1	Verify that the information you have entered is correct.
	<u>Note:</u> The amount of <b>Estimated Tax Payable</b> is computed based on declaration in the return. Please refer to the Notice of Assessment for the actual tax payable.

Note: The CIT Rebate Cash Grant will not be reflected in the Estimated Tax Payable at the acknowledgement page for Form C-S/ Form C-S (Lite). If applicable, it will automatically be accounted for in your final tax payable and reflected in your Notice of Assessment.

# User Guide (Company): File Form C-S/ Form C-S (Lite)

**Declaration**

☐ The company declares that this return gives a full and true account of the whole of the company's income for the financial period ending in the preceding year.\*

**Details of Filer & Contact Person**

Name of Filer: TESTER Designation\*:

Name of Contact Person\*: TESTER Designation\*:

Contact No.\*: +65

**Next Step**

Return to Part A to make changes. **AMEND**

OR

Submit Form C-S (Lite) to IRAS. **SUBMIT**

**CANCEL FILING**

**Confirm Submission**

Submit to IRAS?

**NO** **YES**

**Next Step**

Return to Part A to make changes. **AMEND**

OR

Submit Form C-S (Lite) to Approver for review. **SUBMIT TO APPROVER**

**CANCEL FILING**

**Confirm Submission**

Submit to Approver?

**NO** **YES**

Step	Action/ Note
	<b>Confirmation Page [Form C-S (Lite)]</b>
1	At the bottom of Confirmation Page, complete the <b>Declaration</b> checkbox.
2	Complete the <b>Details of Filer &amp; Contact Person</b> .
3	Click on <b>Submit</b> if you are authorised as Approver. Or Click on <b>Submit to Approver</b> if you are authorised as Preparer.
4	Click on <b>Yes</b> in the pop-up message box to confirm your submission to IRAS or Approver.
	<b>Notes:</b> <ol style="list-style-type: none"> <li>Submission by Preparer will be retained in the Portal (pending submission to IRAS by Approver) for 21 days or until the filing due date of 30 Nov, whichever is later.</li> <li>You can click on <b>Amend</b> to edit any line items entered.</li> </ol>

# User Guide (Company): File Form C-S/ Form C-S (Lite)

File Form C-S/ C

 SAVE AS PDF/ PRINT

1. Part A 2. Part B 3. Part C 4. Confirmation 5. Acknowledgement

## Acknowledgement for Form C-S (Lite)

### Successful Submission

We have received your filing.

<b>Name</b>	TEST_CTD_TEST NEW COMPANY29	<b>Tax Ref No.</b>	202099029D
<b>Acknowledgement No.</b>	421789	<b>Date/ Time</b>	14 Mar 20X3 4:01 PM
<b>Year of Assessment</b>	20X2 and 20X3		

### Documents to be Submitted to IRAS via the 'Submit Document' digital service

- Declaration Form for S19B Allowances on IPR if this is the first YA of the writing-down allowances claim.
- AC Reporting Form if the company had appropriated trading stock for non-trade or capital purposes under Section 10J and/ or converted non-trade or capital asset to trading stock under Section 32A of the Income Tax Act 1947.

The relevant Form for completion is available on IRAS' website.

### Document Retention

The company does not need to submit its financial statements, tax computation and supporting schedules with the Form C-S (Lite). Please retain the documents and submit them to IRAS only upon request.

### Late Filing

Penalties may be imposed if this return is filed late.

### Details of Filer & Contact Person

<b>Name of Filer</b>	TESTER01 - COAP	<b>Designation</b>	FILER
<b>Name of Contact Person</b>	TESTER01 - COAP	<b>Designation</b>	DIRECTOR
<b>Contact No.</b>	+65 91234567		

Step

Action/ Note

**Acknowledgement Page [Form C-S (Lite)]**

(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 save a copy of the Acknowledgement Page.
3. Please do not submit the Acknowledgement Page to IRAS.



# User Guide (Company): File Form C-S/ Form C-S (Lite)

Revenue		200
	<div> <div>YA 20X2</div> <div>01 Jan 20X1</div> <div>to 31 Dec 20X1</div> <div>S\$</div> </div> <div> <div>YA 20X3</div> <div>01 Jan 20X2</div> <div>to 31 Dec 20X2</div> <div>S\$</div> </div>	
Deduction of Unutilised Capital Allowances/ Losses/ Donations Brought Forward		
Is there a change in the principal activities of the company during the basis period?	N.A.	N.A.
Is there a substantial change in the company's ultimate shareholders and their shareholdings as at the relevant dates?	N.A.	N.A.
Unutilised Capital Allowances/ Losses/ Donations claimed where waiver of the shareholding test has been/ will be granted by IRAS	0	0
Appropriation of Trading Stock or Conversion of Non-Trade/ Capital Asset		
Has the company appropriated any trading stock for non-trade or capital purposes under Section 10J and/ or converted any non-trade or capital asset to trading stock under Section 32A?	No	Yes
Gain or Losses from the Sale or Disposal of Foreign Assets - Section 10L		
Amount of gains/ losses from the sale or disposal of foreign assets during the basis period for the current YA.	0	0
Amount of the foreign-sourced sale or disposal gains remitted to Singapore during the basis period for the current YA.	0	0
Do the foreign-sourced sale or disposal gains/ losses fall under any of the scenarios where the sale or disposal of foreign assets (excluding foreign IPRs) is not subject to tax under Section 10L(8) of the ITA?	N.A.	N.A.
Enterprise Innovation Scheme (EIS)		
Is the company claiming cash payout under the EIS in this current YA?	No	No
Is the company claiming enhanced deductions/ allowances under the EIS in this current YA?	No	Yes
Training		
Total Qualifying Cost Incurred	0	100
Enhanced Deductions/ Allowances Claimed/ To Be Claimed	0	300
Estimated Tax Payable	S\$0.00	S\$0.00
<p>The estimated tax payable is computed based on the declaration in this return. This amount takes into account the Exempt Amount, Tax Set-Offs, Tax Deducted at Source and Corporate Income Tax (CIT) Rebate, where applicable.</p> <p>Please note that the computed CIT Rebate does not reflect any reduction from the CIT Rebate Cash Grant, which is disbursed separately to eligible companies.</p>		

Step	Action/ Note
	<b>Acknowledgement Page [Form C-S (Lite)]</b>
	<p><u>Note:</u></p> <p>The Acknowledgement Page can also be retrieved from myTax Portal via <b>View Notices/ Letters - Corporate Tax</b> .</p>

Note: The CIT Rebate Cash Grant will not be reflected in the Estimated Tax Payable at the acknowledgement page for Form C-S/ Form C-S (Lite). If applicable, it will automatically be accounted for in your final tax payable and reflected in your Notice of Assessment.



## Contact Information

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

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