

User Guide for Company



e-Filing for Form C-S/ Form C-S (Lite)

User Guide (Company): e-Filing for Form C-S/ Form C-S (Lite)

A Singapore Government Agency Website

 INLAND REVENUE AUTHORITY OF SINGAPORE

TEST_CTD_SR_ROC2019_31
Tax Ref No. 201900031E

Email Us (myTax Mail) Notices/ Letters Account Logout

Overview Corporate Tax GST Employers More

Last login on Wednesday

Note
The company/ business is not registered with the IRAS.
By post to your company
+ Corporate Tax payment

Access Company Dashboard
Apply for Certificate of Residence (COR)
Apply for Waiver to Submit Tax Return (Dormant Company)
File FCI
File Form C-S/ C (highlighted with a green box)
Review/ Object to Assessment
Submit Document
View Corporate Tax Filing Status
View Donations
View Late Filing Fee/ Summons

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-S	2021	Ready to File	30 Nov 2021		E-FILE
Additional Information	2021	Ready to File	30 Nov 2021		
Financial Statements	2021	Ready to File	30 Nov 2021		
Tax Computation	2021	Ready to File	30 Nov 2021		

Step	Action/ Note
	Main Menu
1	Upon login to myTax Portal, select the e-Service from the menu: Corporate Tax > File Form C-S/ C.
	Note: 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): e-Filing for Form C-S/ Form C-S (Lite)

File Form C-S/ C

Filing Summary

Year of Assessment	Date Due	Status	Actions
2021	30 Nov 2021	NEW	

Step	Action/ Note
	Filing Summary
1	<p>Click on E-FILE to begin filing.</p> <p>Legend for 'Status':</p> <p>New: Form C-S is not completed yet.</p> <p>Draft: A draft copy of Form C-S/ Form C-S (Lite) is saved on the Portal.</p> <p>Pending Approval: 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 Draft or Pending Approval 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): e-Filing for Form C-S/ Form C-S (Lite)

Let's Go Green

Add a corporate email address to receive notifications from IRAS on the company's tax matters in future.

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

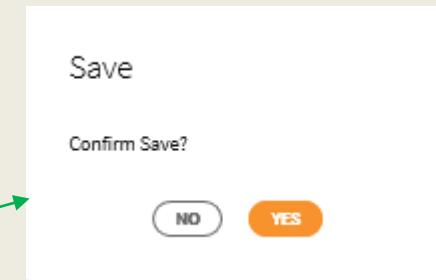
Email Address
TOM_TAN@GMAIL.COM

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 .



User Guide (Company): e-Filing for 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_SR_ROC2019_31

Tax Ref No. 201900031E

Acknowledgement No. 242458

Date/ Time 22 Apr 2021 8:49 AM

Updated by TERCY OTHERS

You requested to update the following details:

Financial Statements SINGAPORE DOLLAR
prepared in

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
	Functional Currency & Contact Information
	An acknowledgement will be displayed upon successful submission.
1	Click on SAVE AS PDF/ PRINT to print or save a copy of the Acknowledgement.
2	Click on Proceed to E-File .

User Guide (Company): e-Filing for Form C-S/ Form C-S (Lite)

File Form C-S/ C

Form Type Selection

Year of Assessment 2021

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>Note: 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> <p>1. Have revenue of S\$5 million or below; Revenue* (as stated in the financial statements for period ending in 2020) S\$ <input type="text"/></p> <p>2. Derive only income taxable at normal corporate tax rate; and 3. Not making certain claims/ allowances.</p>	E-FILE
Form C	Income Tax Return for all other companies that are not eligible to file Form C-S.	E-FILE
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.	E-FILE

[BACK TO FILING SUMMARY](#)

Step	Action/ Note
	Form Type Selection
1	Enter the revenue for the period.
2	Click on E-FILE to complete Form C-S/ Form C-S (Lite) .

Note:

1. It is compulsory to enter the company's revenue.
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.
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.

User Guide (Company): e-Filing for Form C-S/ Form C-S (Lite)

Form Type	Description
Form C-S	<p>Simplified Income Tax Return for Singapore-incorporated companies that meet all the following conditions:</p> <p>Note: 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> <p>Option to file Form C-S or Form C-S (Lite)</p> <p>The company has the option to file Form C-S (Lite) as its revenue is \$200,000 or below.</p> <p>There are fewer fields to complete in Form C-S (Lite) compared to Form C-S.</p> <p>Please choose a form to proceed with filing.</p> <p>FORM C-S FORM C-S (LITE)</p>
Form C	

Step	Action/ Note
	Form Type Selection (applicable only if the company's revenue is \$200,000 or below)
1	Click ' FORM C-S (LITE) ' to e-File. Refer to pages 24 to 39 on how to complete Form C-S (Lite).
2	Alternatively, click ' FORM C-S ' to e-File. Refer to pages 8 to 23 on how to complete Form C-S.

e-Filing of Form C-S

User Guide (Company): e-Filing for Form C-S/ Form C-S (Lite)

File Form C-S/ C

Form C-S

Year of Assessment 2021

Part A

Qualifying Conditions for filing Form C-S

1. Company's revenue for the financial period is S\$5 million or below; [\(i\)](#)

2. Company derives only income subject to tax at 17%; and [\(i\)](#)

3. Company is not claiming/ utilising any of the following items:

- a. Carry-back of Current Year Capital Allowances/ Losses [\(i\)](#)
- b. Group Relief [\(i\)](#)
- c. Investment Allowance [\(i\)](#)
- d. Foreign Tax Credit and Tax Deducted at Source [\(i\)](#)

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

User Guide (Company): e-Filing for 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 2021

Part A

Qualifying Conditions for filing Form C-S

1. Company's revenue for the financial period is S\$5 million or below; [\(i\)](#)

2. Company derives only income subject to tax at 17%; and [\(i\)](#)

3. Company is not claiming/ utilising any of the following items:

- a. Carry-back of Current Year Capital Allowances/ Losses [\(i\)](#)
- b. Group Relief [\(i\)](#)
- c. Investment Allowance [\(i\)](#)
- d. Foreign Tax Credit and Tax Deducted at Source [\(i\)](#)

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. [* \(i\)](#)

Name of person

SCTP membership number

Step	Action/ Note
	Part A [Form C-S] (continue to next page)
1	<p>Particulars of Person who Reviewed the Return:</p> <p>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.</p>
2	Select 'Yes' or 'No', where applicable.
	<p>Notes:</p> <ol style="list-style-type: none"> If the reviewer is a SCTP Accredited Tax Advisor or Accredited Tax Practitioner for Income Tax, please obtain his name and SCTP membership number from him to complete the fields. If his name or SCTP membership number is not readily available, please leave it blank. Where there are multiple accredited reviewers, please provide the details (name and membership number) of any one reviewer.

User Guide (Company): e-Filing for 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
01/03/2019 

To
31/12/2019 

Next Step

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

OR

Save and proceed to Part B. 

CANCEL FILING

SAVE DRAFT

Step	Action/ Note
	Part A [Form C-S]
1	The company declares the following: With effect from YA 2019, the financial period is displayed based on the information available with IRAS. Amend the pre-filled financial period if it is incorrect.
2	Click on Part B .
	Notes: <ol style="list-style-type: none">1. You can click on Save Draft to save a copy of the Form C-S on the Portal and continue e-Filing anytime before the filing due date.2. You can click on the '' icon to read the explanatory notes.3. Please file Form C, if the company does not satisfy the conditions to file Form C-S.4. An auto-save feature will save the filing information as Draft when you move to next page.5. You can click on Cancel Filing to return to Form Type Selection.

User Guide (Company): e-Filing for Form C-S/ Form C-S (Lite)

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: MR TOM TAN

SCTP membership number: [\(i\)](#)

The Company declare:

The financial period for this return:

How many sets of financial statements are you filing above?* One Two

Apportionment Required

As the company's first set of financial statements covers a period of more than 12 months, in completing Part B - Tax Adjustments, you would need to:

- a) apportion the Adjusted Profit/ Loss before Other Deductions to YA 2020 and YA 2021 (time basis may be used); and
- b) complete the line items for YA 2020 and YA 2021.

OK

Step	Action/ Note
	Part B [Form C-S] – Tax Adjustments (continue to next page)
1	A message box will be displayed if the company's first set of financial statements covers a period of more than 12 months. Please take note of the message.
2	Click on OK to continue.
	<u>Note:</u> 1. You are 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.

User Guide (Company): e-Filing for Form C-S/ Form C-S (Lite)



Form C-S

Year of Assessment 2021

Notes

1. For investment holding company, declare the investment income by completing Items 13a to 15.
2. For service company taxable on a cost plus mark-up basis, declare your trade income by completing Item 1 with the deemed mark-up or mark-up amount.

Part B		\$\$
Tax Adjustments		
1.	Net Profit/ Loss before Tax as per Financial Statements (i) (Enter negative sign for Net Loss, e.g. '-12345')	<input type="text" value="0"/>
2.	Less: Separate Source Income (i)	<input type="text" value="0"/>
3.	Non-Taxable Income (i)	<input type="text" value="0"/>
4.	Add: Non-Tax Deductible Expenses (i)	<input type="text" value="0"/>
5a.	Adjusted Profit/ Loss before Other Deductions (for a period of more than 12 months) (i)	<input type="text" value="0"/>
	YA 2020 01 Mar 2019 to 31 Dec 2019 \$\$	YA 2021 01 Jan 2020 to 31 Dec 2020 \$\$
5b.	Adjusted Profit/ Loss before Other Deductions	<input type="text" value="0"/> <input type="text" value="0"/>

Step	Action/ Note
	Part B [Form C-S] – Tax Adjustments (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'.
	<p>Note:</p> <p>The following line items will be computed automatically:</p> <ul style="list-style-type: none"> Adjusted Profit/ Loss before Other Deductions (for a period of more than 12 months) Adjusted Profit/ Loss before Capital Allowances Net Rental Income Total Income/ Losses (before Donations) Total Income/ Losses (after Donations) Unutilised Capital Allowances carried forward Unutilised Losses carried forward Unutilised Donations carried forward

User Guide (Company): e-Filing for Form C-S/ Form C-S (Lite)

6. Less: Deduction for Renovation or Refurbishment Works under Section 14Q (i)	0	0
7. Further Deductions/ Other Deductions including revenue expenses capitalised or expenses incurred under Section 14U (i)	0	0
8. Adjusted Profit/ Loss before Capital Allowances (i)	0	0
9. Add: Balancing Charge (i)	0	0
10. Less: Unutilised Capital Allowances brought forward (IRAS' record) (i)	0	0
Company's Declaration	0	0
11. Current Year Capital Allowances (i)	0	0
12. Unutilised Losses brought forward (IRAS' record) (i)	0	0
Company's Declaration	0	0
Add: Separate Source Income		
13a. Gross Rental Income (i)	0	0
13b. Less: Deductible Expenses (i)	0	0
13c. Net Rental Income (i)	0	0
14. Interest Income (i)	0	0
15. Other Taxable Income (i)	0	0
16. Total Income/ Losses (before Donations) (i)	0	0

Step	Action/ Note
	Part B [Form C-S] – Tax Adjustments (continue to next page)
1	With effect from YA 2018, the following fields will be pre-filled based on information available with IRAS: <ul style="list-style-type: none"> • Unutilised Capital Allowances b/f • Unutilised Losses b/f
	If any of the pre-filled amounts differ from the company's record, you can revise the amount in the corresponding Company's Declaration box.
	<u>Note:</u> You can click on the (i) icon to read the explanatory notes.

User Guide (Company): e-Filing for Form C-S/ Form C-S (Lite)

17. Less: Unutilised Donations brought forward (IRAS' record) 	0	0
Company's Declaration		
18. Less: Current Year Donations (IRAS' record) 	250	375
Company's Declaration		
19. Total Income/ Losses (after Donations) 	0	0

Current Year Donation

Only donations that are auto-included from the [Institutions of a Public Character \(IPCs\)](#) can be deducted. Please access [View Donations](#) e-Service to view the list of deductible 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 Year of Assessment (YA).
2. The company did not provide its Unique Entity Number (UEN) to the IPC
Please update [Form C-S](#) [View Donations](#) [File](#) [Edit](#) [View](#) [Favorites](#) [Tools](#) [Help](#) [A Singapore Government Agency Website](#) will amend the updated record





















































<img alt

User Guide (Company): e-Filing for Form C-S/ Form C-S (Lite)

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

Next Step

Save and return to Part A.

PART A

Save and proceed to Part C.

OR

PART C

SAVE DRAFT

Step	Action/ Note
	Part B [Form C-S] – Tax Adjustments
1	At the bottom of Part B, click on Part C .
	<u>Notes:</u> 1. An auto-save feature will save the filing information as Draft when you move to next page. 2. You can click on Part A to return to previous page.

User Guide (Company): e-Filing for 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 2021

Part C SS

Information from Financial Statement

23. Revenue [\(i\)](#)
(Enter the revenue as per the financial statements for period ending in 2020)

24. Gross Profit/ Loss [\(i\)](#)
(Enter negative sign for Gross Loss, e.g. '-123456')

25. Directors' Fees and Remuneration [\(i\)](#)

26. Total Remuneration excluding Directors' Fees [\(i\)](#)

27. Medical Expenses [\(i\)](#)
(Enter the deductible amount)

28. Transport/ Travelling Expenses [\(i\)](#)

29. Entertainment Expenses [\(i\)](#)

30. Inventories [\(i\)](#)

31. Trade Receivables [\(i\)](#)

Step	Action/ Note
	Part C [Form C-S] – Information from Financial Statement (continue to next page)
1	With effect from YA2021, the 'Revenue' field will be pre-filled based on amount entered at the 'Form Type Selection' page. You can revise the amount in this box.
	<u>Note:</u> 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'.

User Guide (Company): e-Filing for Form C-S/ Form C-S (Lite)

YA 2020 01 Mar 2019 to 31 Dec 2019 SS	YA 2021 01 Jan 2020 to 31 Dec 2020 SS	
Deduction of Unutilised Capital Allowances/ Losses/ Donations Brought Forward Select "N.A." if no claim for deduction is made.		
32. Is there a change in the principal activities of the company during the relevant dates?* (i)	<input type="text" value="N.A."/> <input type="button" value="---- Select ----"/>	
33. Is there a substantial change in the company's ultimate shareholders and their shareholdings as at the relevant dates?* (i)	<input type="text" value="N.A."/> <input type="button" value="---- Select ----"/>	
34. 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 33 is "Yes") (i)	0	0
Tax Exemption Scheme for New Start-up Companies (i)		
35. Has the company satisfied all conditions to qualify for the tax exemption scheme for new start-up companies?* (i)	<input type="text"/> <input type="button" value="---- Select ----"/>	<input type="text"/> <input type="button" value="---- Select ----"/>
Deduction for Expenditure on Research and Development (R&D)		
36. Deduction for expenditure incurred on R&D - Total deduction under Section 14D (i)	0	0
37. Section 14D deduction for expenditure incurred on R&D activities <u>undertaken in Singapore</u> (i)	0	0
38. Staff costs and consumables for R&D activities <u>undertaken in Singapore</u> qualifying for Section 14DA(1) (i)	0	0
39. Further deduction for expenditure on R&D project - Section 14E (i)	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
	Part C [Form C-S] – Information from Financial Statement
1	At the bottom of Part C, click on Confirmation Page .
	<u>Notes:</u> <ol style="list-style-type: none"> 1. An auto-save feature will save the filing information as Draft when you move to next page. 2. You can click on Part B to return to previous page.

User Guide (Company): e-Filing for Form C-S/ Form C-S (Lite)

File Form C-S/ C

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

SAVE AS PDF/ PRINT

Confirmation for Form C-S

Year of Assessment 2020, 2021

Name	TEST_CTD_SR_ROC2019_31
Tax Ref No.	201900031E

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	ATA1234

The Company declares the following:

The financial period for this return based on the company's financial statements is	01 Mar 2019 to 31 Dec 2020
---	----------------------------

Part B

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

User Guide (Company): e-Filing for Form C-S/ Form C-S (Lite)

	YA 2020 01 Mar 2019 to 31 Dec 2019 S\$	YA 2021 01 Jan 2020 to 31 Dec 2020 S\$
Deduction of Unutilised Capital Allowances/ Losses/ Donations Brought Forward		
32. Is there a change in the principal activities of the company during the relevant dates?	N.A.	N.A.
33. Is there a substantial change in the company's ultimate shareholders and their shareholdings as at the relevant dates?	N.A.	N.A.
34. 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 33 is "Yes")	0	0
Tax Exemption Scheme for New Start-up Companies		
35. Has the company satisfied all conditions to qualify for the tax exemption scheme for new start-up companies?	N.A.	N.A.
Deduction for Expenditure on Research and Development (R&D)		
36. Deduction for expenditure incurred on R&D - Total deduction under Section 14D	333	0
37. Section 14D deduction for expenditure incurred on R&D activities <u>undertaken in Singapore</u>	0	0
38. Staff costs and consumables for R&D activities <u>undertaken in Singapore</u> qualifying for Section 14DA(1)	0	0
39. Further deduction for expenditure on R&D project - Section 14E	0	444
	YA 2020 01 Mar 2019 to 31 Dec 2019 S\$	YA 2021 01 Jan 2020 to 31 Dec 2020 S\$
Total Income/ Loss (before Donations)	S\$0	S\$0
Total Income/ Loss (after Donations)	S\$(250)	S\$(375)
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 and Corporate Tax Rebate, where applicable.</p>		

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

User Guide (Company): e-Filing for Form C-S/ Form C-S (Lite)

Declaration

The company declares that this return give a full and true account of the whole of the company's income for the preceding year.*

Details of Filer & Contact Person

Name of Filer	TESTER01 - COAP	Designation*	<input type="text"/>
Name of Contact Person*	TESTER01 - COAP	Designation*	<input type="text"/>
Contact No.*	+65		<input type="text"/>

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
	Confirmation Page [Form C-S]
1	At the bottom of Confirmation Page, complete the Declaration checkbox.
2	Complete the Details of Filer & Contact Person .
3	Click on Submit if you are authorised as Approver. Or Click on Submit to Approver if you are authorised as Preparer.
4	Click on Yes in the pop up message box to confirm your submission to IRAS or Approver.
	<p>Notes:</p> <ol style="list-style-type: none"> 1. 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. 2. You can click on Amend to edit any line items entered.

User Guide (Company): e-Filing for 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_SR_ROC2019_31

Tax Ref No. 201900031E

Acknowledgement No. 242482

Date/ Time 22 Apr 2021 2:33 PM

Year of Assessment 2020, 2021

Claiming Writing-down Allowances for Intellectual Property Rights (IPRs)

Please submit the "Declaration Form for S19B Allowances on IPR" via the Submit Document e-Service if this is the first YA of the writing-down allowances claim.

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 \$S1 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
	Acknowledgement Page [Form C-S] (continue to next page)
1	You will receive an acknowledgement upon successful submission.
	<p>Notes:</p> <ol style="list-style-type: none"> 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 print or save a copy of the Acknowledgement page.

User Guide (Company): e-Filing for Form C-S/ Form C-S (Lite)

Revenue		111
Gross Profit/ Loss		222
	YA 2020 01 Mar 2019 to 31 Dec 2019 S\$	YA 2021 01 Jan 2020 to 31 Dec 2020 S\$
Deduction of Unutilised Capital Allowances/ Losses/ Donations Brought Forward		
Is there a change in the principal activities of the company during the relevant dates?	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
Tax Exemption Scheme for New Start-up Companies		
Has the company satisfied all conditions to qualify for the tax exemption scheme for new start-up companies?	N.A.	N.A.
Deduction for Expenditure on Research and Development (R&D)		
Deduction for expenditure incurred on R&D - Total deduction under Section 14D	333	0
Further deduction for expenditure on R&D project - Section 14E	0	444
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 and Corporate Tax Rebate, where applicable.		

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

e-Filing of Form C-S (Lite)

User Guide (Company): e-Filing for Form C-S/ Form C-S (Lite)

File Form C-S/ C

Form C-S (Lite)

Year of Assessment 2021

Part A

Qualifying Conditions for filing Form C-S (Lite)

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

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

[CANCEL FILING](#)

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

User Guide (Company): e-Filing for 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 2021

Part A

Qualifying Conditions for filing Form C-S (Lite)

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

2. Company derives only income subject to tax at 17%; and [\(i\)](#)

3. Company is not claiming/ utilising any of the following items:

- a. Carry-back of Current Year Capital Allowances/ Losses [\(i\)](#)
- b. Group Relief [\(i\)](#)
- c. Investment Allowance [\(i\)](#)
- d. 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

Step	Action/ Note
	Part A [Form C-S (Lite)] (continue to next page)
1	<p>Particulars of Person who Reviewed the Return:</p> <p>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.</p>
2	Select 'Yes' or 'No', where applicable.

Notes:

- If the reviewer is a SCTP Accredited Tax Advisor or Accredited Tax Practitioner for Income Tax, please obtain his name and SCTP membership number from him to complete the fields.
- If his name or SCTP membership number is not readily available, please leave it blank.
- Where there are multiple accredited reviewers, please provide the details (name and membership number) of any one reviewer.

User Guide (Company): e-Filing for 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: 01/03/2019

To: 31/12/2019

Next Step

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

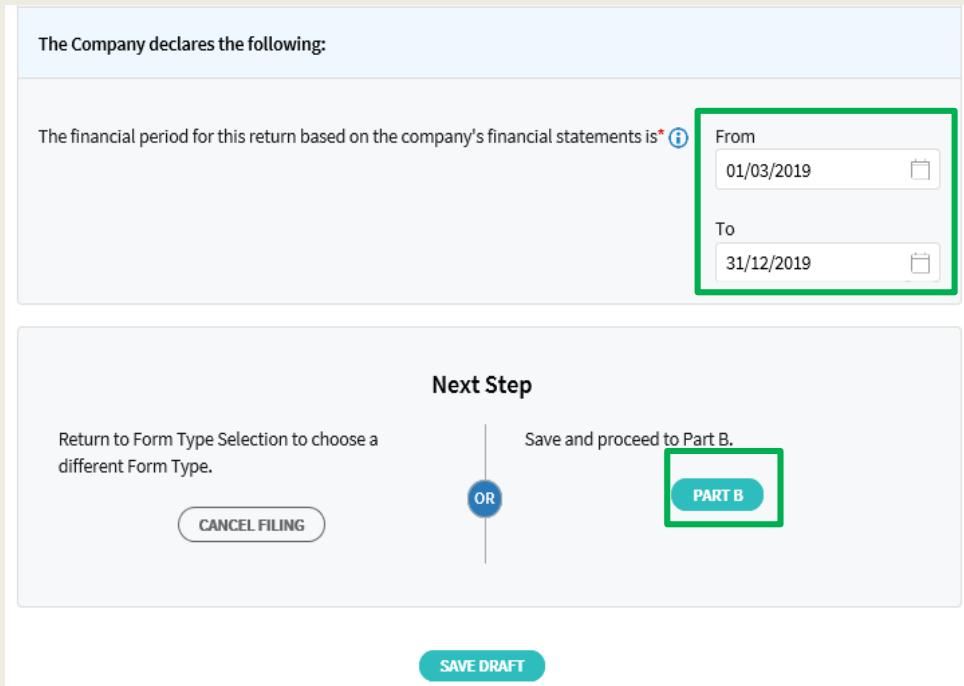
CANCEL FILING

OR

Save and proceed to Part B.

PART B

SAVE DRAFT



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

User Guide (Company): e-Filing for Form C-S/ Form C-S (Lite)

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: MR TOM TAN

SCTP membership number: 1234567890

The Company declares:

The financial period for the financial statements:

How many sets of financial statements are filed above?* One Two

Apportionment Required

As the company's first set of financial statements covers a period of more than 12 months, in completing Part B - Tax Adjustments, you would need to:

- a) apportion the Adjusted Profit/ Loss before Capital Allowances to YA 2020 and YA 2021 (time basis may be used); and
- b) complete the line items for YA 2020 and YA 2021.

OK

Step	Action/ Note
	Part B [Form C-S (Lite)] – Tax Adjustments (continue to next page)
1	A message box will be displayed if the company's first set of financial statements covers a period of more than 12 months. Please take note of the message.
2	Click on OK to continue.
	Note: You are 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.

User Guide (Company): e-Filing for Form C-S/ Form C-S (Lite)



Form C-S (Lite)

Year of Assessment 2021

Notes

1. For investment holding company, declare the investment income by completing Items 7 to 9.
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

SS

Tax Adjustments

1. Net Profit/ Loss before Tax as per Financial Statements [\(i\)](#)

(Enter negative sign for Net Loss, e.g. '-12345')

0

YA 2020
01 Mar 2019
to 31 Dec 2019
SS

YA 2021
01 Jan 2020
to 31 Dec 2020
SS

2. Adjusted Profit/ Loss before Capital Allowances [\(i\)](#)

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

0

0

Step	Action/ Note
	Part B [Form C-S (Lite)] – Tax Adjustments (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"> • Total Income/ Losses (before Donations) • Total Income/ Losses (after Donations) • Unutilised Capital Allowances carried forward • Unutilised Losses carried forward • Unutilised Donations carried forward

User Guide (Company): e-Filing for Form C-S/ Form C-S (Lite)

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

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

User Guide (Company): e-Filing for Form C-S/ Form C-S (Lite)

11. Less: Unutilised Donations brought forward (IRAS' record) i	0	0
Company's Declaration	0	0
12. Less: Current Year Donations (IRAS' record) i	250	250
Company's Declaration	0	0
13. Total Income/ Losses (after Donations) i	0	0

Current Year Donation

Only donations that are auto-included from the [Institutions of a Public Character \(IPCs\)](#) can be deducted. Please access [View Donations](#) e-Service to view the list of deductible donation.

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 Year of Assessment (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.

[Form C-S \(Lite\)](#) [View Donations](#)

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

Calendar Year	2020	2019	2018	
1 - 2 of 2 Record(s)	Date of Donation	Approved Donations (S\$)	Amount of Deduction (S\$)	Name of IPC i
01 Dec 2020	50.00	125.00	TEST_ROC CO104	
31 Dec 2020	50.00	125.00	TEST_ROC CO104	

Total amount of deduction for calendar year 2020 is **S\$250.00**

The donations are allowable on a financial year basis.

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

Step	Action/ Note
	Part B [Form C-S (Lite)] – Tax Adjustments (continue to next page)
1	The following fields will be pre-filled based on information available with IRAS: <ul style="list-style-type: none"> • Unutilised Donations b/f • Current Year Donations
	If any of the pre-filled amounts differ from the company's record, you can revise the amount in the corresponding Company's Declaration 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 not allowed unless the company adopts a non-S\$ functional currency.
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): e-Filing for 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
	Part B [Form C-S (Lite)] – Tax Adjustments
1	At the bottom of Part B, click on Part C .
	Notes: 1. An auto-save feature will save the filing information as Draft when you move to next page. 2. You can click on Part A to return to previous page.

User Guide (Company): e-Filing for 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 2021

Part C

Information from Financial Statement

17. Revenue [\(i\)](#)
(Enter the revenue as per the financial statements for period ending in 2020)

YA 2020 01 Mar 2019 to 31 Dec 2019 S\$	YA 2021 01 Jan 2020 to 31 Dec 2020 S\$
---	---

100

Other Information

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

18. Deduction for Renovation or Refurbishment Works under Section 14Q [\(i\)](#)

19. Deduction for expenditure incurred on R&D - Total deduction under Section 14D [\(i\)](#)

20. Section 14D deduction for expenditure incurred on R&D activities undertaken in Singapore [\(i\)](#)

21. Staff costs and consumables for R&D activities undertaken in Singapore qualifying for Section 14DA(1) [\(i\)](#)

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

User Guide (Company): e-Filing for Form C-S/ Form C-S (Lite)

Deduction of Unutilised Capital Allowances/ Losses/ Donations Brought Forward

Select "N.A." if no claim for deduction is made.

22. Is there a change in the principal activities of the company during the relevant dates?* [\(i\)](#)

23. Is there a substantial change in the company's ultimate shareholders and their shareholdings as at the relevant dates? [* \(i\)](#)

24. 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 23 is "Yes") [\(i\)](#)

Tax Exemption Scheme for New Start-up Companies [\(i\)](#)

25. Has the company satisfied all conditions to qualify for the tax exemption scheme for new start-up companies?* [\(i\)](#)

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
	Part C [Form C-S (Lite)] – Information from Financial Statement
1	At the bottom of Part C, click on Confirmation Page .
	<u>Notes:</u> <ol style="list-style-type: none"> 1. An auto-save feature will save the filing information as Draft when you move to next page. 2. You can click on Part B to return to previous page.

User Guide (Company): e-Filing for Form C-S/ Form C-S (Lite)

File Form C-S/ C

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

SAVE AS PDF/ PRINT

Confirmation for Form C-S (Lite)

Year of Assessment 2020, 2021

Name	TEST_CTD_SR_ROC2019_31
Tax Ref No.	201900031E

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

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	ATA1234

The Company declares the following:

The financial period for this return based on the company's financial statements is 01 Mar 2019 to 31 Dec 2020

Part B

Tax Adjustments

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

YA 2020 01 Mar 2019 to 31 Dec 2019 SS	YA 2021 01 Jan 2020 to 31 Dec 2020 SS
--	--

2. Adjusted Profit/ Loss before Capital Allowances 0 0

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

User Guide (Company): e-Filing for Form C-S/ Form C-S (Lite)

Deduction of Unutilised Capital Allowances/ Losses/ Donations Brought Forward		
22. Is there a change in the principal activities of the company during the relevant dates?	N.A.	N.A.
23. Is there a substantial change in the company's ultimate shareholders and their shareholdings as at the relevant dates?	N.A.	N.A.
24. 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 23 is "Yes")	0	0
Tax Exemption Scheme for New Start-up Companies		
25. Has the company satisfied all conditions to qualify for the tax exemption scheme for new start-up companies?	N.A.	N.A.
	YA 2020 01 Mar 2019 to 31 Dec 2019 S\$	YA 2021 01 Jan 2020 to 31 Dec 2020 S\$
Total Income/ Loss (before Donations)	S\$0	S\$0
Total Income/ Loss (after Donations)	S\$0	S\$0
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 and Corporate Tax Rebate, where applicable.		

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

User Guide (Company): e-Filing for Form C-S/ Form C-S (Lite)

Declaration

The company declares that this return give a full and true account of the whole of the company's income for the preceding year.*

Details of Filer & Contact Person

Name of Filer	TESTER01 - COAP	Designation*	<input type="text"/>
Name of Contact Person*	TESTER01 - COAP	Designation*	<input type="text"/>
Contact No.*	+65		<input type="text"/>

Next Step

Return to Part A to make changes.

AMEND

OR

Submit Form C-S (Lite) to IRAS.

SUBMIT

Confirm Submission

Submit to IRAS?

NO **YES**

CANCEL FILING

Next Step

Return to Part A to make changes.

AMEND

OR

Submit Form C-S (Lite) to Approver for review.

SUBMIT TO APPROVER

Confirm Submission

Submit to Approver?

NO **YES**

CANCEL FILING

Step	Action/ Note
	Confirmation Page [Form C-S (Lite)]
1	At the bottom of Confirmation Page, complete the Declaration checkbox.
2	Complete the Details of Filer & Contact Person .
3	Click on Submit if you are authorised as Approver. Or Click on Submit to Approver if you are authorised as Preparer.
4	Click on Yes in the pop up message box to confirm your submission to IRAS or Approver.
	<p>Notes:</p> <ol style="list-style-type: none"> 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. You can click on Amend to edit any line items entered.

User Guide (Company): e-Filing for 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.

Name TEST_CTD_SR_ROC2019_31

Tax Ref No. 201900031E

Acknowledgement No. 242499

Date/ Time 22 Apr 2021 5:08 PM

Year of Assessment 2020, 2021

Claiming Writing-down Allowances for Intellectual Property Rights (IPRs)

Please submit the "Declaration Form for S19B Allowances on IPR" via the Submit Document e-Service if this is the first YA of the writing-down allowances claim.

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

Name of Filer TESTER01 - COAP

Designation FILER

Name of Contact Person TESTER01 - COAP

Designation DIRECTOR

Contact No. +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 print or save a copy of the Acknowledgement page.

User Guide (Company): e-Filing for Form C-S/ Form C-S (Lite)

Revenue		100
	YA 2020 01 Mar 2019 to 31 Dec 2019 S\$	YA 2021 01 Jan 2020 to 31 Dec 2020 S\$
Other Information		
Deduction for expenditure incurred on R&D - Total deduction under Section 14D	333	444
Deduction of Unutilised Capital Allowances/ Losses/ Donations Brought Forward		
Is there a change in the principal activities of the company during the relevant dates?	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
Tax Exemption Scheme for New Start-up Companies		
Has the company satisfied all conditions to qualify for the tax exemption scheme for new start-up companies?	N.A.	N.A.

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 and Corporate Tax Rebate, where applicable.

Step	Action/ Note
	Acknowledgement Page [Form C-S (Lite)]
	<p>Note:</p> <p>The acknowledgement page can also 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](#).

Published by
Inland Revenue Authority of Singapore

Published on 14 Jul 2021

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 4/5/2021 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 user guide.

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