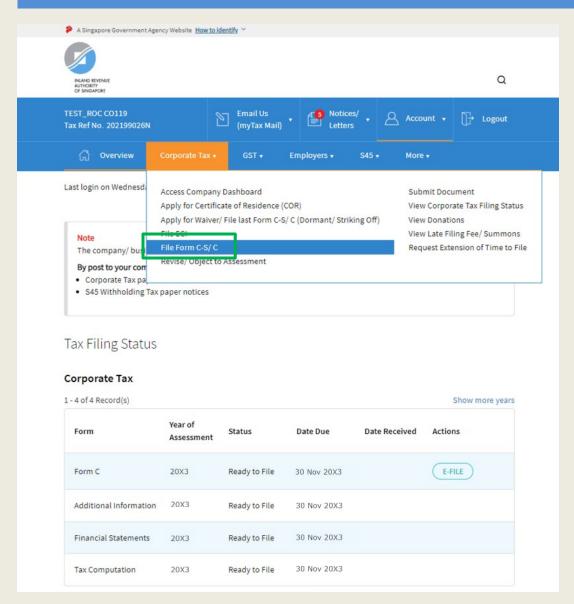
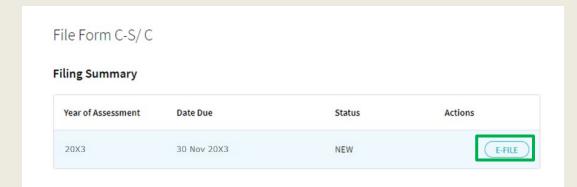


User Guide (Company)

File Form C

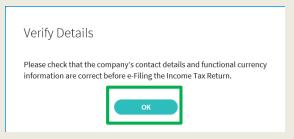


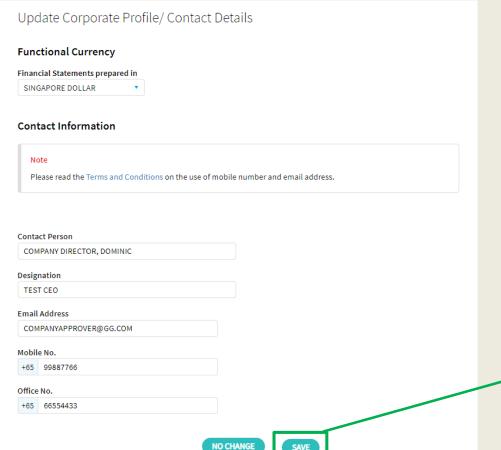
| Step | Action/ Note | | |
|------|--|--|--|
| | Main Menu | | |
| 1 | Upon logging in to myTax Portal, select the digital service from the menu: Corporate Tax > File Form C-S/ C. | | |
| | Note: For steps on logging in to myTax Portal, you may refer to our Guide on How to Log In to myTax Portal. |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



^{*}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.

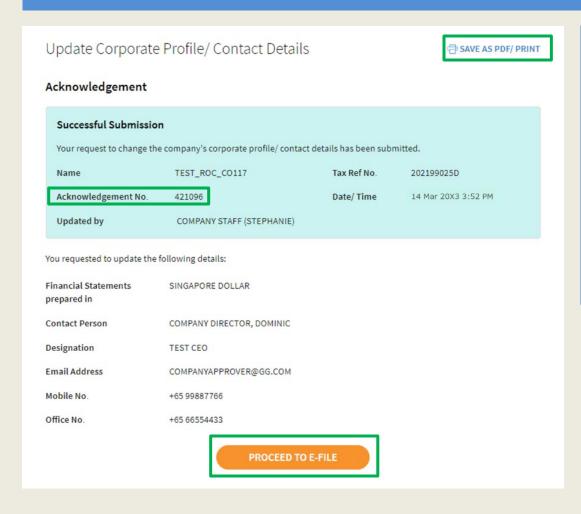
| Step | Action/ Note | | |
|------|---|--|--|
| | Filing Summary | | |
| 1 | Click on E-FILE to begin filing. | | |
| | Legend for 'Status': New: Form C is not completed yet. | | |
| | Draft : A draft copy of Form C is saved on the Portal. | | |
| | Pending Approval: A Form C has been submitted to Approver, pending submission to IRAS. Confirmation page of the Form C will be displayed when the Approver selects the Form C with 'Pending Approval' status. | | |
| | Form C 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. | | |



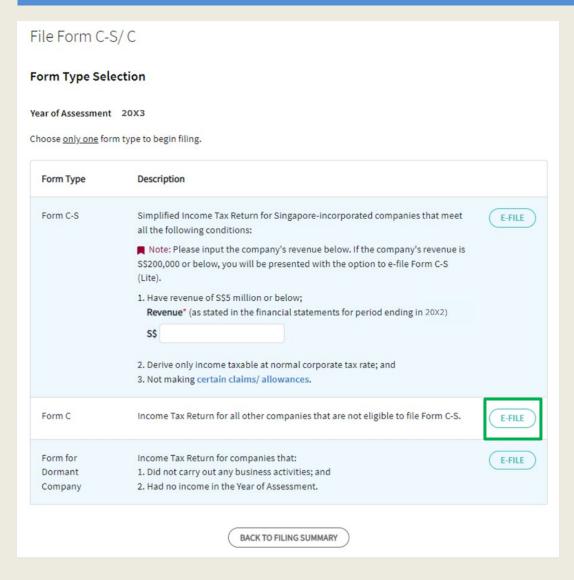


| Step | Action/ Note | | | |
|------|---|--|--|--|
| | Functional Currency & Contact Information (continue to next page) | | | |
| 1 | Verify and update company's Functional Currency and Contact Details. | | | |
| 2 | Click on SAVE . A pop-up message will prompt you to confirm the entries. | | | |
| 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. | | | |

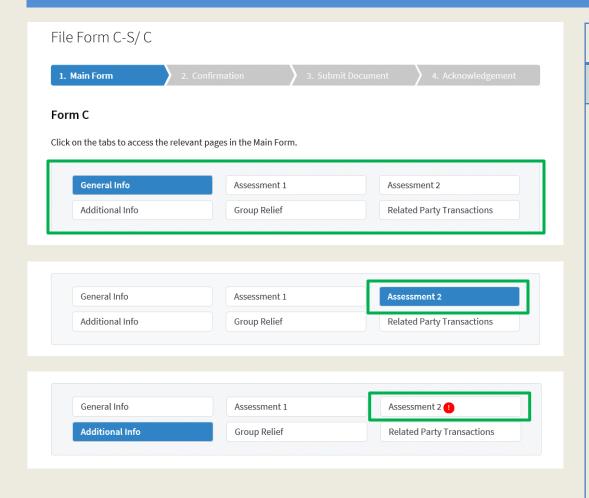




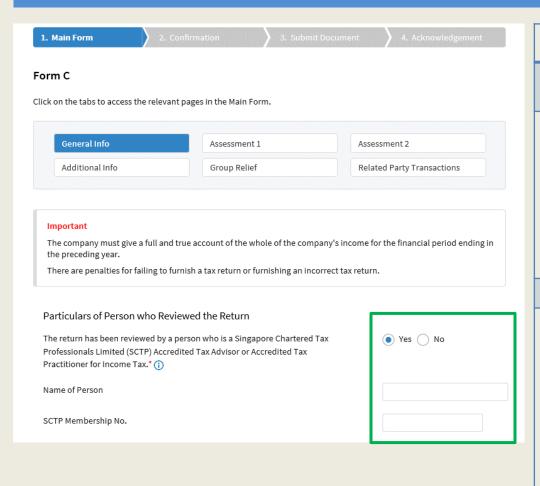
| Step | Action/ Note | | |
|------|--|--|--|
| | Functional Currency & Contact Information | | |
| | An acknowledgement will be displayed upon successful submission. | | |
| 1 | Click on SAVE AS PDF/ PRINT to save a copy of the Acknowledgement page. | | |
| 2 | Click on PROCEED TO E-FILE . | | |



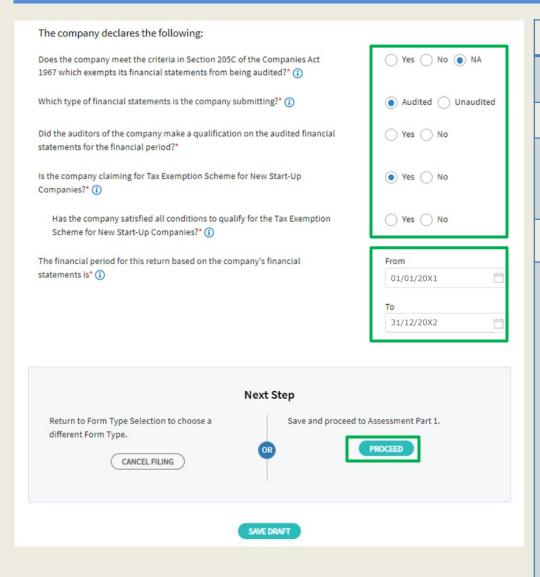
| Step | Action/ Note Form Type Selection | | |
|------|--|--|--|
| | | | |
| 1 | Click on E-FILE to complete the Form C online. | | |



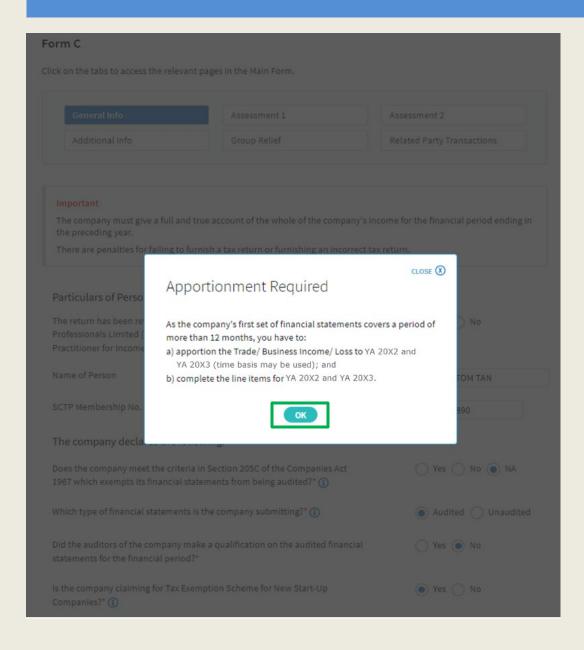
| Step | Action/ Note |
|------|---|
| | Form C Navigation |
| | Notes: 1. The Form C is arranged in tabs with the current tab highlighted in blue. 2. You can click on the respective tabs to navigate to the page to complete the details. 3. Completion of the following tabs is compulsory: |
| | 7. All validation errors must be corrected before submission. 7 |
| | |



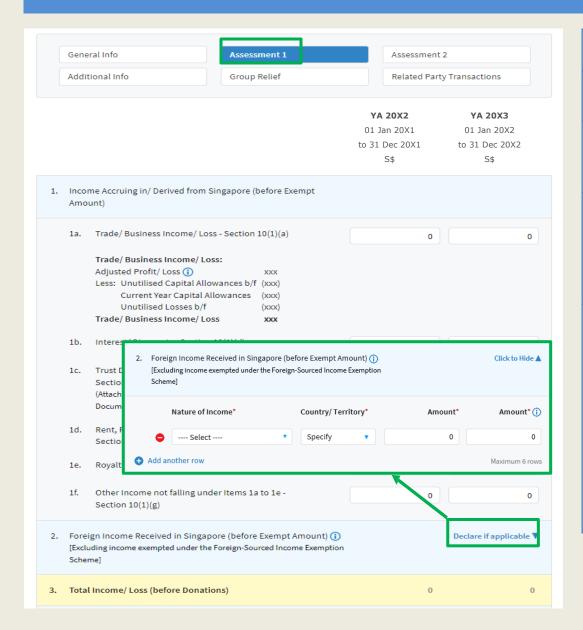
| Step | Action/ Note | | |
|------|--|--|--|
| | General Info | | |
| | (continue to next page) | | |
| 1 | Particulars of Person who Reviewed the Return: | | |
| | Please complete the declaration on whether the return has been reviewed by a person who is a Singapore Chartered Tax Professionals Limited (SCTP) Accredited Tax Advisor or Accredited Tax Practitioner for Income Tax. | | |
| 2 | Select 'Yes' or 'No', where applicable. | | |
| | Notes: 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. If the reviewer's name or SCTP membership number is not readily available, you can leave the field blank and complete it later. Where there are multiple accredited reviewers, please provide the details (name and membership number) of any one reviewer. | | |



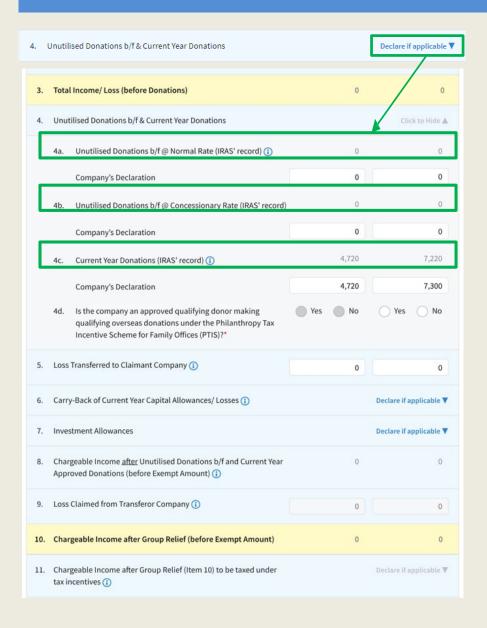
| Step | Action/ Note | | | | |
|------|---|--|--|--|--|
| | General Info (continue to next page) | | | | |
| 1 | Select 'Yes', 'No' or 'NA', where applicable. | | | | |
| 2 | Amend the pre-filled financial period if it is incorrect. The financial period is displayed based on the information available with IRAS. | | | | |
| 3 | Click on PROCEED to move on to Assessment Part 1. | | | | |
| | Notes: You can click on SAVE DRAFT to save a copy of the Form C on the Portal and continue with filing at a later date. Form C 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. An auto-save feature will save the filing information as Draft when you move to a different tab/ page. You can click on the icon to read the explanatory notes. You can click on CANCEL FILING to return to Form Type Selection. | | | | |



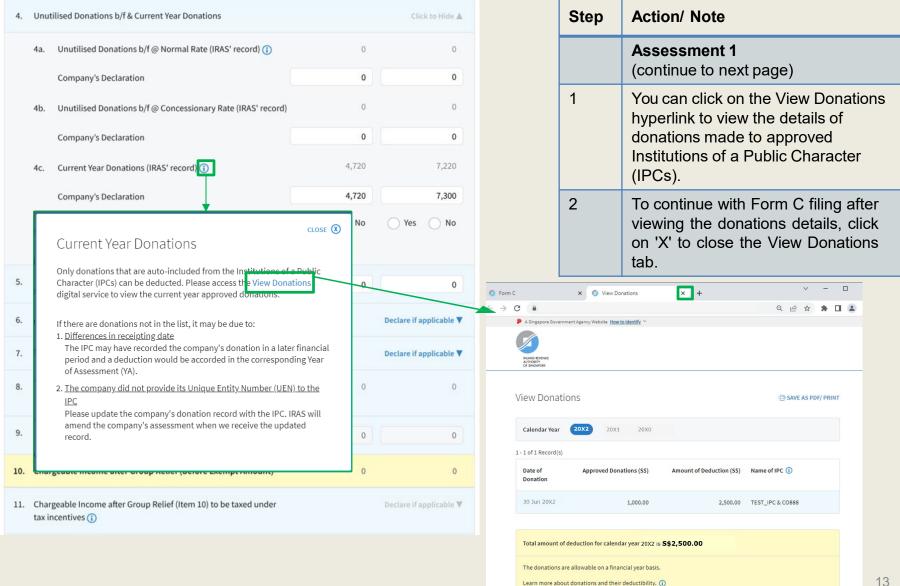
| Step | Action/ Note General Info | | |
|------|---|--|--|
| | | | |
| 1 | A message box will be displayed if: 1. The company's first set of financial statements covers a period of more than 12 months; or 2. There is a change in the company's financial year end. Please take note of the message. | | |
| 2 | Click on OK to continue. | | |
| | Note: 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. | | |



| Step | Action/ Note | | |
|------|--|--|--|
| | Assessment 1 (continue to next page) | | |
| 1 | All amount fields are pre-filled with '0'. Please enter the correct amount if it is not '0'. | | |
| 2 | Click on Declare if applicable hyperlink to display the relevant item (e.g. Item 2 – Foreign Income Received in Singapore) to enter the details and amount. | | |
| | Note: The following line items will be computed automatically: Total Income/ Loss (before Donations) Chargeable Income after Unutilised Donations b/f and Current Year Approved Donations (before Exempt Amount) Chargeable Income after Group Relief (before Exempt Amount) | | |

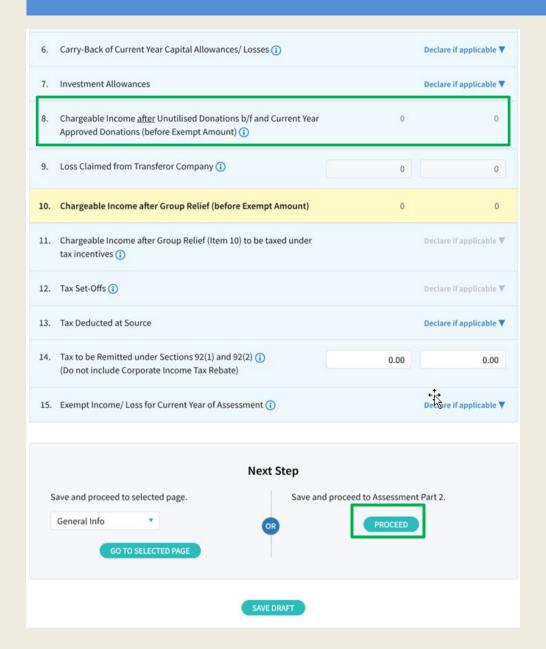


| Step | Action/ Note | | |
|------|--|--|--|
| | Assessment 1 (continue to next page) | | |
| 1 | The following fields will be pre-filled based on information available with IRAS: • Unutilised Donations b/f @ Normal Rate • Unutilised Donations b/f @ Concessionary Rate • Current Year Donations • Unutilised Investment Allowances b/f | | |
| 2 | If any of the pre-filled amounts differs from the company's record, you can revise the amount in the corresponding 'Company's Declaration' box. | | |
| | Note: You can click on the ① icon to read the explanatory notes. | | |

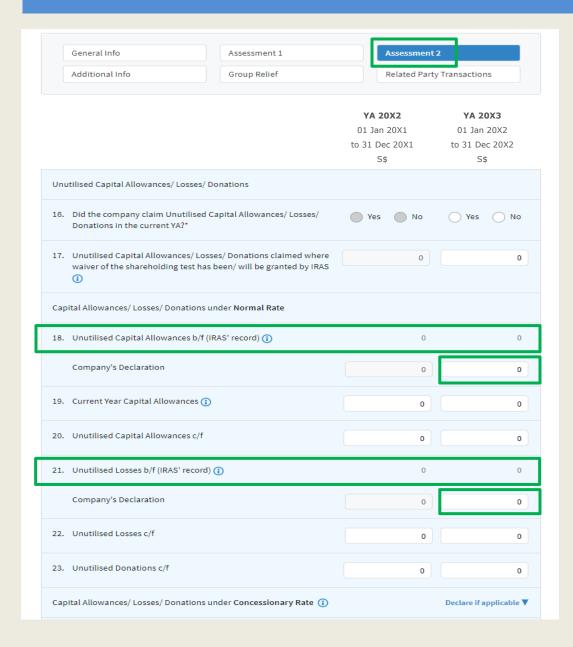


| 4. | Unutilised Donations b/f & Current Year Donations | | Click to Hide ▲ |
|-----|--|--------|-------------------------|
| | 4a. Unutilised Donations b/f @ Normal Rate (IRAS' record) 🕠 | 0 | 0 |
| | Company's Declaration | 0 | 0 |
| | 4b. Unutilised Donations b/f @ Concessionary Rate (IRAS' record |) 0 | 0 |
| | Company's Declaration | 0 | 0 |
| | 4c. Current Year Donations (IRAS' record) (1) | 4,720 | 7,220 |
| | Company's Declaration | 4,720 | 7,300 |
| | 4d. Is the company an approved qualifying donor making qualifying overseas donations under the Philanthropy Tax Incentive Scheme for Family Offices (PTIS)?* | Yes No | Yes No |
| 5. | Loss Transferred to Claimant Company 🕦 | 0 | 0 |
| 6. | Carry-Back of Current Year Capital Allowances/ Losses (1) | | Declare if applicable ▼ |
| 7. | Investment Allowances | | Declare if applicable ▼ |
| 8. | Chargeable Income <u>after</u> Unutilised Donations b/f and Current Year Approved Donations (before Exempt Amount) (1) | 0 | 0 |
| 9. | Loss Claimed from Transferor Company ① | 0 | 0 |
| 10. | Chargeable Income after Group Relief (before Exempt Amount) | 0 | 0 |
| 11. | Chargeable Income after Group Relief (Item 10) to be taxed under tax incentives (i) | | Declare if applicable ▼ |

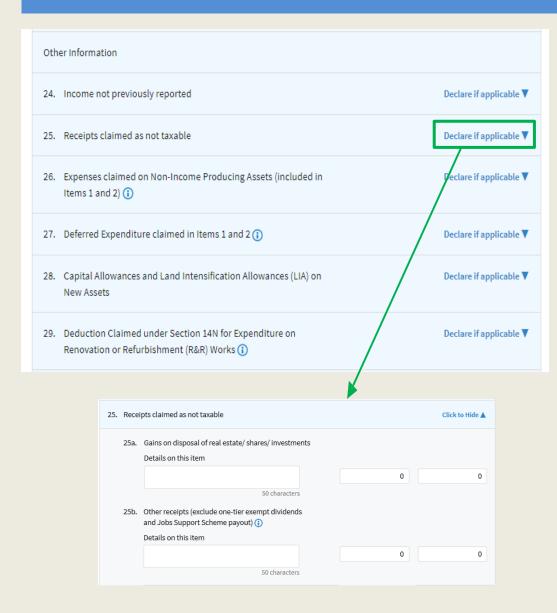
| | T T T T T T T T T T T T T T T T T T T |
|------|---|
| Step | Action/ Note |
| | Assessment 1 (continue to next page) |
| 1 | The amount of Current Year Donations is based on auto-included information from Institutions of a Public Character (IPCs). Upward adjustments are not allowed unless: a. The company adopts a non-S\$ functional currency; or |
| | b. The company has made qualifying overseas donations under the Philanthropy Tax Incentive Scheme for Family Offices (PTIS donations). |
| 2 | With effect from YA 2025, if the company has made PTIS donations, it should: a. Include the tax deduction for PTIS donations in the 'Company's Declaration' box; and b. Select 'Yes' for Item 4d – Is the company an approved qualifying donor making qualifying overseas |
| | donations under the Philanthropy Tax incentive Scheme for Family Offices (PTIS)? |



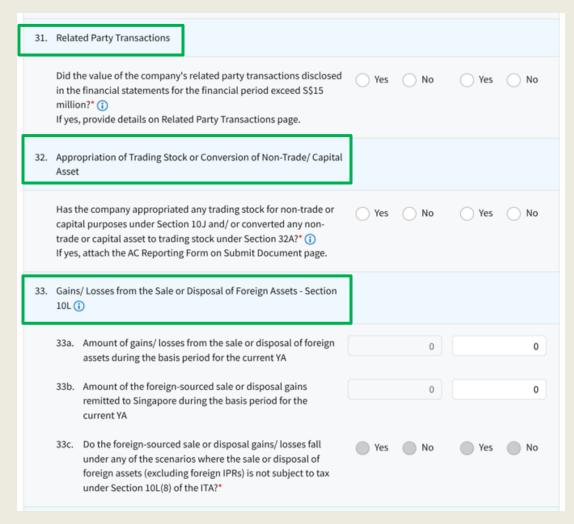
| Step | Action/ Note |
|------|--|
| | Assessment 1 |
| 1 | Chargeable Income <u>after</u> Unutilised Donations b/f and Current Year Approved Donations (before Exempt Amount) will be computed by the system. |
| 2 | Click on PROCEED to move on to Assessment Part 2. |
| | Notes: You can click on GO TO SELECTED PAGE to go back to relevant pages of Form C to check or make changes. You can click on SAVE DRAFT to save a copy of the Form C on the Portal and continue with filing at a later date. Form C 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. You can click on the icon to read the explanatory notes. |



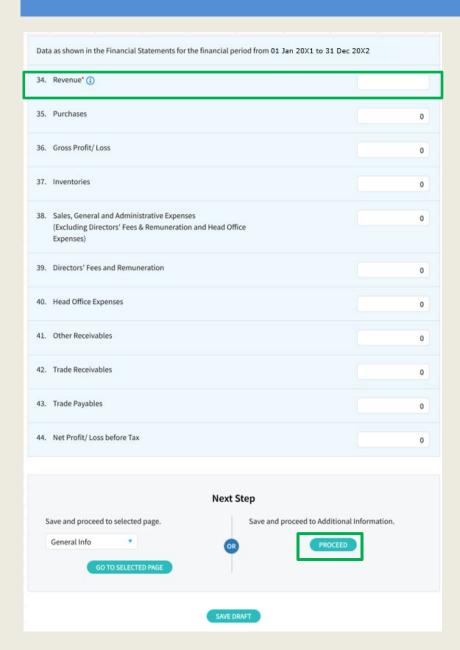
| Step | Action/ Note |
|------|---|
| | Assessment 2 (continue to next page) |
| 1 | All amount fields are pre-filled with '0'. Please enter the correct amount if it is not '0'. |
| 2 | The following fields will be pre-filled based on information available with IRAS: • Unutilised Capital Allowances b/f @ Normal Rate • Unutilised Losses b/f @ Normal Rate • Unutilised Capital Allowances b/f @ Concessionary Rate • Unutilised Losses b/f @ Concessionary Rate |
| 3 | If any of the pre-filled amounts differs from the company's record, you can revise the amount in the corresponding 'Company's Declaration' box. |



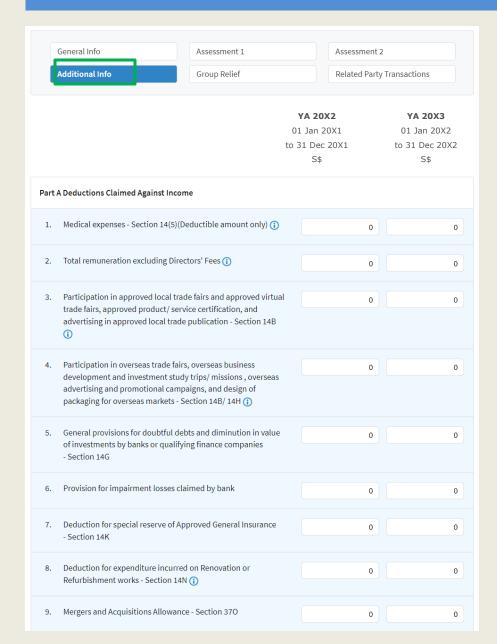
| Step | Action/ Note |
|------|--|
| | Assessment 2 (continue to next page) |
| 1 | Click on Declare if applicable hyperlink to display the relevant item (e.g. Item 25 – Receipts claimed as not taxable) to enter the details and amount. |



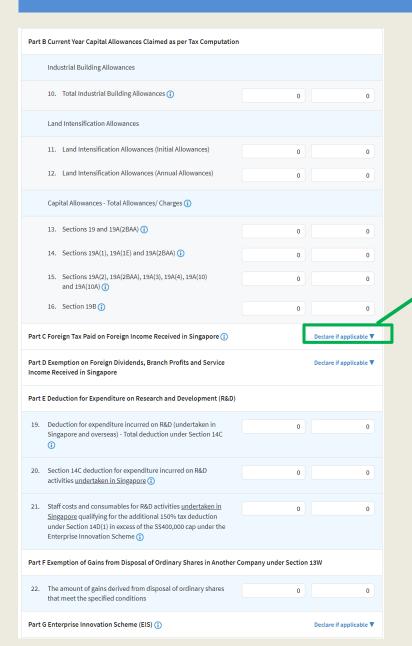
| Step | Action/ Note |
|------|--|
| | Assessment 2 (continue to next page) |
| 1 | Select 'Yes' or 'No', where applicable. |
| 2 | If Item 31 is 'Yes', please provide the details in Related Party Transactions tab. |
| 3 | If Item 32 is 'Yes', please attach the AC Reporting Form – Appropriation of Trading Stock for Non-Trade or Capital Purposes under Section 10J/Conversion of Non-Trade or Capital Asset to Trading Stock under Section 32A of the Income Tax Act 1947, on Submit Document page. |
| 4 | With effect from YA 2025, please complete Items 33a to 33c if the company had realised any gains or incurred any losses from the sale or disposal of foreign assets. |



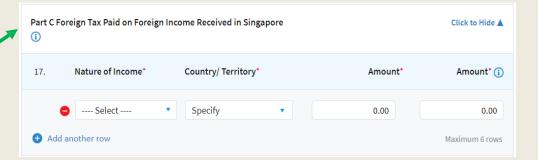
| Step | Action/ Note |
|------|---|
| | Assessment 2 |
| 1 | Fill in amount of Revenue in Item 34. |
| 2 | Click on PROCEED to move on to Additional Information. |
| 3 | Notes: You can click on GO TO SELECTED PAGE to go back to relevant pages of Form C to check or make changes. You can click on SAVE DRAFT to save a copy of the Form C on the Portal and continue with fling at a later date. Form C 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. You can click on the icon to read the explanatory notes. |

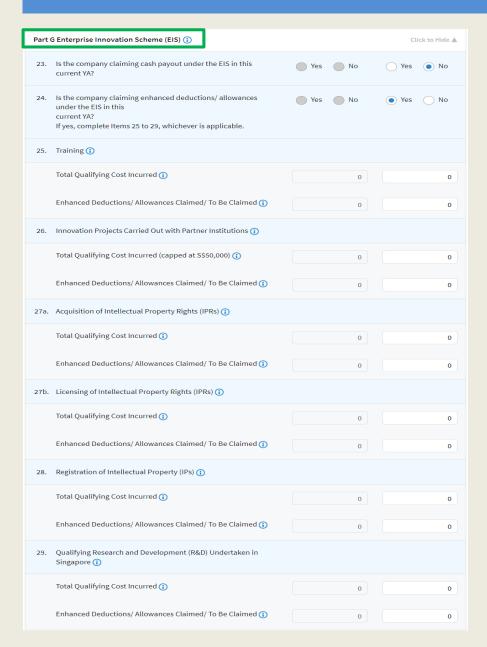


| Step | Action/ Note |
|------|--|
| | Additional Info (continue to next page) |
| 1 | All amount fields are pre-filled with '0'. Please enter the correct amount if it is not '0'. |

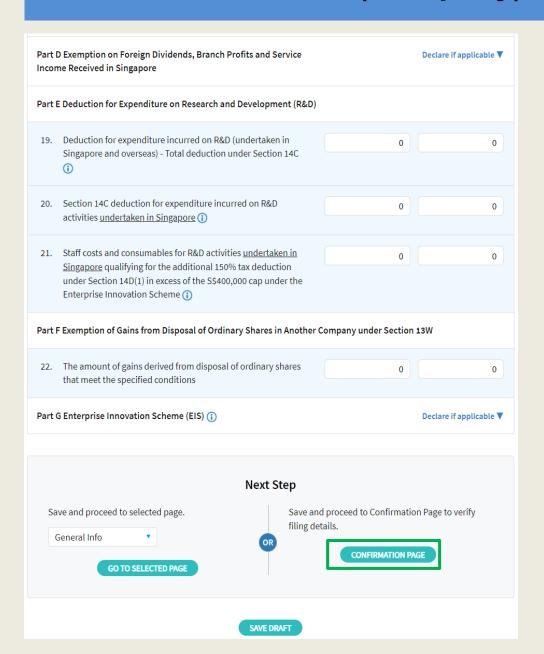


| Step | Action/ Note |
|------|--|
| | Additional Info (continue to next page) |
| 1 | Click on Declare if applicable hyperlink to display the relevant item (e.g. Part C – Foreign Tax Paid on Foreign Income Received in Singapore) to enter the details and amount. |

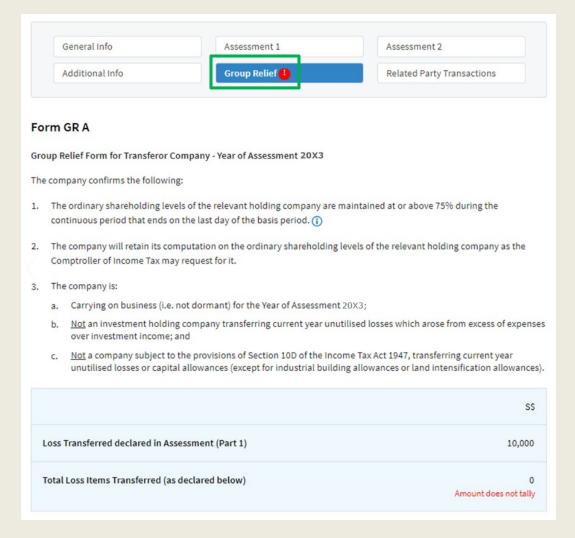




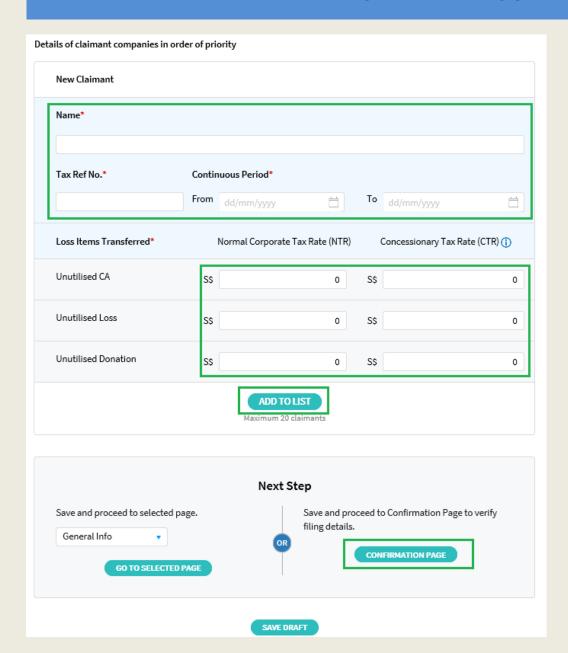
| Step | Action/ Note |
|------|---|
| | Additional Info (continue to next page) |
| 1 | Click on Declare if applicable hyperlink for Part G Enterprise Innovation Scheme (EIS) to display and complete line items relating to EIS claim. |



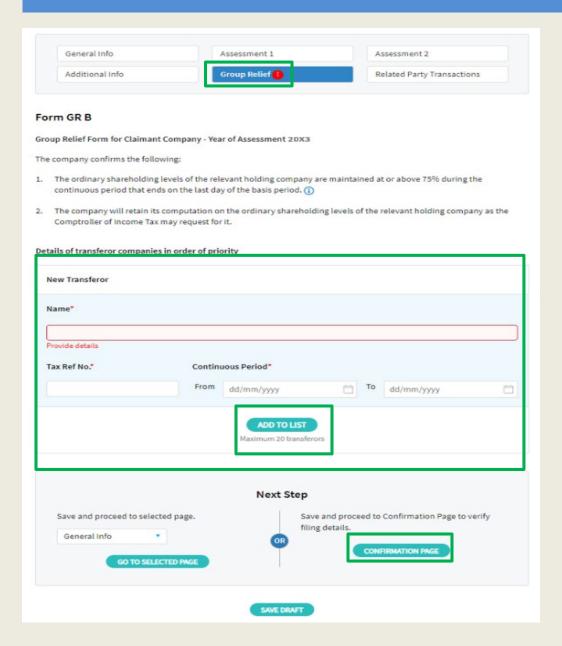
| Step | Action/ Note |
|------|---|
| | Additional Info |
| 1 | For a company without Group Relief and Related Party Transactions, click on CONFIRMATION PAGE . |
| | Otherwise, click on PROCEED to move on to Group Relief/ Related Party Transactions. |
| | Notes: 1. You can click on GO TO SELECTED PAGE to go back to relevant pages of Form C to check or make changes. 2. You can click on SAVE DRAFT to save a copy of the Form C on the Portal and continue with filing at a later date. |
| | 3. Form C 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. |
| | You can click on the icon to read the explanatory notes. |



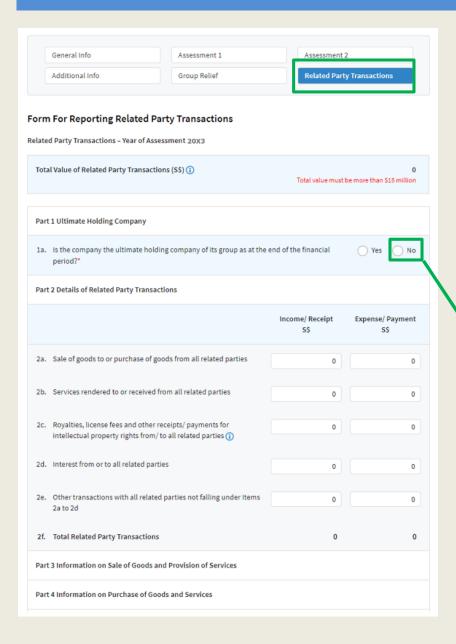
| Step | Action/ Note |
|------|--|
| | Group Relief - GR A (to complete when there is Loss Transferred to Claimant Company) (continue to next page) |



| Step | Action/ Note |
|------|--|
| | Group Relief - GR A |
| 1 | Enter claimant's information: - Name of Claimant - Tax Ref No. of Claimant - Continuous Period From/ To |
| 2 | The amount fields are pre-filled with '0'. Please enter the correct amount if it is not '0'. |
| 3 | Click on ADD TO LIST . |
| 4 | For a company without Related Party Transactions to declare, click on CONFIRMATION PAGE. Otherwise, click on PROCEED to |
| | move on to Related Party Transactions. |
| | Notes: 1. You can add up to 20 claimants. 2. Please click on ADD TO LIST to add a new record. |

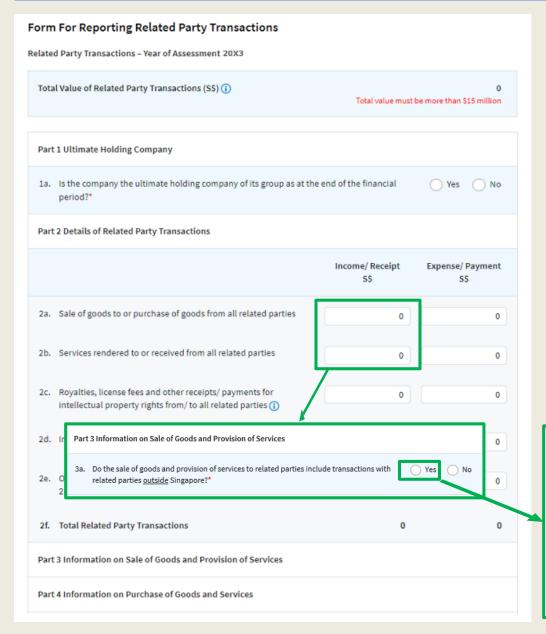


| Step | Action/ Note | |
|------|---|--|
| | Group Relief - GR B (to complete when there is Loss Claimed from Transferor Company) | |
| 1 | Enter transferor's information: - Name of Transferor - Tax Ref No. of Transferor - Continuous Period From/ To | |
| 2 | Click on ADD TO LIST . | |
| 3 | For a company without Related Party Transactions to declare, click on CONFIRMATION PAGE. Otherwise, click on PROCEED to move on to Related Party Transactions. | |
| | Notes: 1. You can add up to 20 transferors. 2. Please click on ADD TO LIST to add a new record. | |



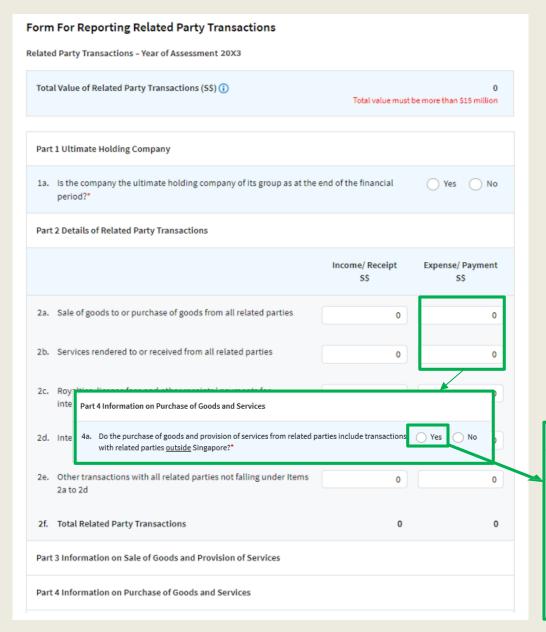
| Step | Action/ Note |
|------|--|
| | Related Party Transactions (to complete if the value of the company's related party transactions disclosed in the financial statements for the financial period exceeds \$\$15 million.) (continue to next page) |
| 1 | Select 'Yes' if the company is the ultimate holding company of its group. Else select 'No'. This will display the fields to input the name and country/territory of the ultimate holding |
| 2 | All amount fields are pre-filled with '0'. Please enter the correct amount if it is not '0'. |

| Part | Part 1 Ultimate Holding Company | | |
|------|---|---|--------|
| 1a. | is the company the ultimate holding company of its group as at the period? $\mbox{^{\bullet}}$ | e end of the financial | Yes No |
| 1b. | Name of Ultimate Holding Company* | Country/ Territory* Country/ Territory | • |



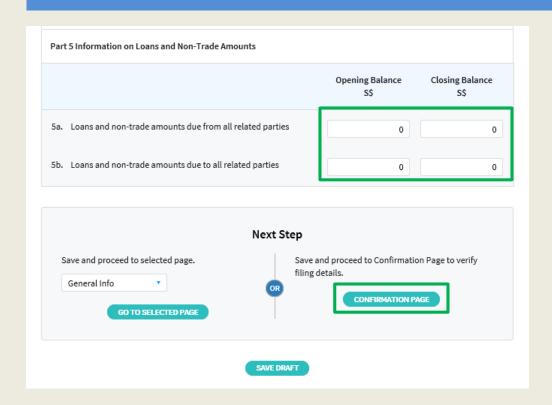
| Action/ Note |
|--|
| Related Party Transactions (continue to next page) |
| If the company has sold goods to or received payment for services provided to related parties, input respective amounts under Income/Receipt for Items 2a and 2b. Declare in Part 3a if any of the related parties is operating outside Singapore. If any of the related parties is operating outside Singapore, select 'Yes'. This will display Part 3b to allow the input of information on the related parties. |
| |

| За. | Do the sale of goods and provision of se related parties <u>outside</u> Singapore?* | ervices to related parties in | clude transactions with | Yes No |
|------|--|-------------------------------|---------------------------|---------------|
| 3b. | Sale of goods and provision of services outside Singapore | to the top 5 (based on tota | il value) related parties | |
| | Name of Related Party* | Country/ Territory* | Relationship Type* () | Amount (S\$)* |
| i. | | Specify • | Specify | 0 |
| ii. | | Specify • | Specify | 0 |
| iii. | | Specify • | Specify • | 0 |
| iv. | | Specify • | Specify • | 0 |
| ٧. | | Specify • | Specify • | 0 |
| | | | | |

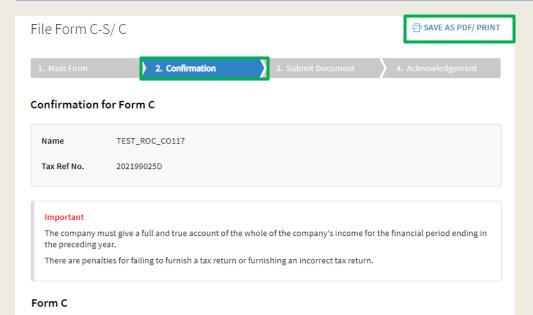


| Step | Action/ Note |
|------|---|
| | Related Party Transactions (continue to next page) |
| | If the company has purchased goods from or paid for services provided by related parties, input respective amounts under Expense/ Payment for Items 2a and 2b. Declare in Part 4a if any of the related parties is operating outside Singapore. If any of the related parties is operating outside Singapore, select 'Yes'. This will display Part 4b to allow the input of information on the related parties. |

| 4a. | Do the purchase of goods and provisio with related parties <u>outside</u> Singapore | | arties include transactions | Yes No |
|------|--|--------------------|-----------------------------|---------------|
| 4b. | Purchase of goods and provision of services from the top 5 (based on total value) related parties <u>outside</u> Singapore | | | |
| | Name of Related Party* | Country/Territory* | Relationship Type* (1) | Amount (S\$)* |
| i. | | Specify * | Specify • | 0 |
| ii. | | Specify * | Specify • | 0 |
| iii. | | Specify • | Specify • | 0 |
| iv. | | Specify • | Specify • | 0 |
| v. | | Specify • | Specify • | 0 |



| Step | Action/ Note | |
|------|---|--|
| | Related Party Transactions | |
| 1 | If the company has loans and non- trade amounts due from or to related parties, input respective amounts under Opening/ Closing Balance for Items 5a and 5b. | |
| 2 | Click on CONFIRMATION PAGE . | |
| | Notes: You can click on SAVE DRAFT to save a copy of the Form C on the Portal and continue with filing at a later date. Form C 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. An auto-save feature will save the filing information as Draft when you move to a different tab/ page. | |



| Step | Action/ Note | |
|------|--|--|
| | Confirmation Page (continue to next page) | |
| 1 | Verify that the information you have entered is correct. | |
| | Note: You can click on SAVE AS PDF/ PRINT to save a copy of the Confirmation page. | |

General Information

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.
- TESTER TOM TAN

SCTP Membership No.

· Name of Person

The company declares the following:

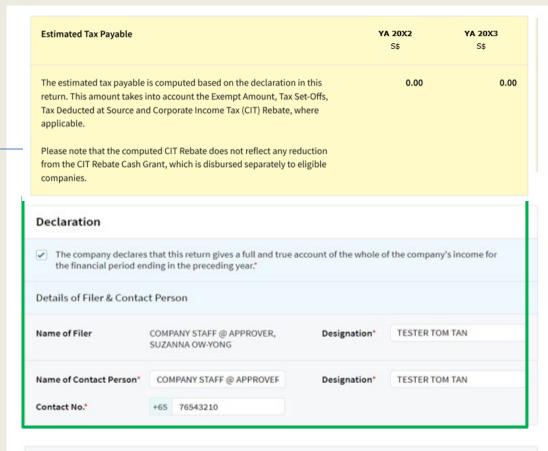
- Does the company meet the criteria in Section 205C of the Companies Act 1967 which exempts its financial statements from being audited?
- NO

Yes

· Which type of financial statements is the company submitting?

Audited

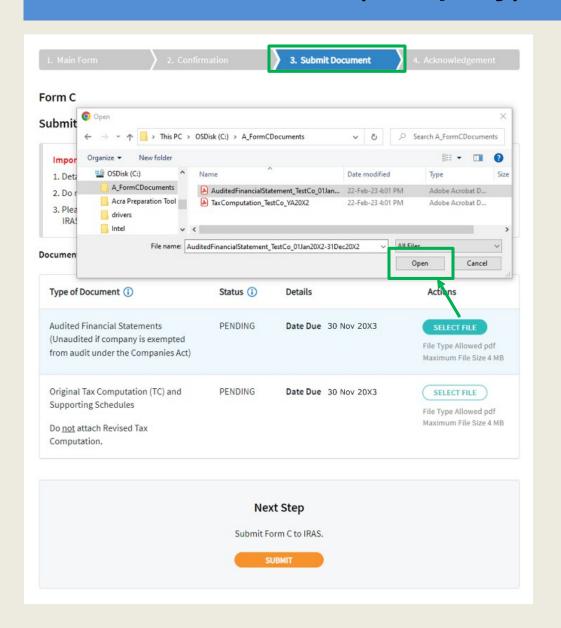
 Did the auditors of the company make a qualification on the audited financial statements for the financial period? No



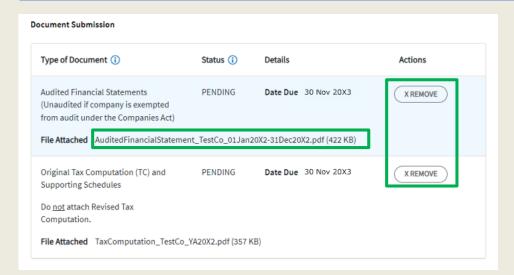
| Step | Action/ Note | |
|------|---|--|
| | Confirmation Page | |
| 1 | At the bottom of the Confirmation Page, complete the Declaration checkbox. | |
| 2 | Complete the Details of Filer & Contact Person . | |
| 3 | Click on SUBMIT DOCUMENT. | |
| | Notes: The amount of Estimated Tax Payable is computed based on declaration in the return. Please refer to the Notice of Assessment for the actual tax payable. You can click on AMEND to edit any line items entered earlier. | |

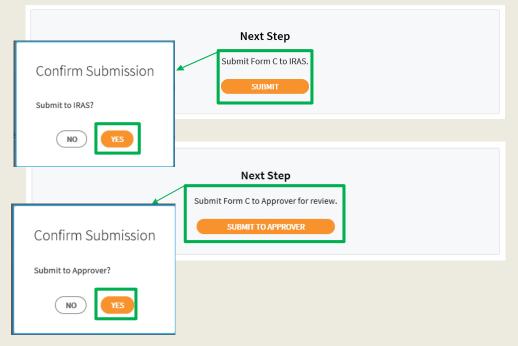


Note: The CIT Rebate Cash Grant will not be reflected in the Estimated Tax Payable at the acknowledgement page for Form C. If applicable, it will automatically be accounted for in your final tax payable and reflected in your Notice of Assessment.

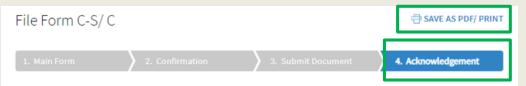


| Step | Action/ Note | |
|------|--|--|
| | Submit Document (To submit document, e.g. Financial Statements, Tax Computation, together with Form C) (continue to next page) | |
| 1 | Click on SELECT FILE . | |
| 2 | Select the file to be submitted and click on Open . | |
| | Notes: Document attached must be within the maximum file size and of acceptable file type, as stated. Do not attach any other documents that are not listed here. Please retain them and only submit upon request. Revised tax computation not relating to carry-back of current year capital allowances/ losses and income not previously reported should be submitted via Revise/ Object to Assessment digital service. | |





| Step | Action/ Note | |
|------|---|--|
| | Submit Document | |
| 1 | A REMOVE button will appear after a file is selected. You can remove the file and reselect a correct file again by clicking on SELECT FILE . | |
| 2 | Please check the filename to ensure the correct file has been attached before submitting the return. | |
| 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. | |
| | Notes: Approver will be able to remove and reattach document(s) submitted by Preparer. 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. | |
| | 3. Approver should retrieve and submit the Form C to IRAS before the information in the Form C is deleted. 34 | |



Acknowledgement for Form C

| Successful Submission | | | |
|-------------------------------|----------------|-------------|---------------------|
| We have received your filing. | | | |
| Name | TEST_ROC_CO117 | Tax Ref No. | 202199025D |
| Acknowledgement No. | 421144 | Date/ Time | 15 Mar 20X3 5:51 PM |
| Year of Assessment | 20X2 and 20X3 | | |

Documents Pending Submission

Please submit documents with Status "Pending" or "Pending Approval" before the filing due date. Penalties may be imposed if documents are not received by the filing due date.

Documents Retention

The company is required to retain the documents relating to the declaration in this Income Tax Return and submit them to IRAS upon request.

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 | COMPANY STAFF (STEPHANIE) | Designation | TEST_FILER |
| Name of Contact Person | COMPANY STAFF, SOPHIA | Designation | TEST_COMPANY APPROVER |
| Contact No. | +65 77665544 | | |

| Step | Action/ Note |
|------|--|
| | Acknowledgement Page (continue to next page) |
| 1 | You will receive an acknowledgement upon successful submission to IRAS. |
| | Notes: Acknowledgement number will only be provided for successful submission to IRAS. No Acknowledgement number will be provided for submission pending Approver's action. You can check the status of your submission via View Corporate Tax Filing Status digital service. The status of Form C, Additional Info, GR A and GR B (if any)will be updated on the same day as the date of submission. The status of Financial Statements and Tax Computation will be updated within two working days from the date of submission. You can click on SAVE AS PDF/ PRINT to save a copy of the Acknowledgement page. |

| Related Party Transactions | | |
|---|----------------|-----------|
| Did the value of the company's related party transactions disclosed in the | No | No |
| financial statements for the financial period exceed SS15 million? | | |
| Appropriation of Trading Stock or Conversion of Non-Trade/ Capital Asset | | |
| Has the company appropriated any trading stock for non-trade or capital | NA | No |
| purposes under Section 10J and/ or converted any non-trade or capital asset to trading stock under Section 32A? | | |
| Data as shown in the Financial Statements for the financial period from 01 Jan 2021 | to 31 Dec 2022 | |
| Revenue | | 1,200,000 |
| Net Profit/ Loss before Tax | | 50,000 |

| Step | Action/ Note |
|------|--|
| | Acknowledgement Page |
| | Note: The Acknowledgement page can also be retrieved from myTax Portal via View Notices/ Letters - Corporate Tax digital service. Please do not submit the Acknowledgement page to IRAS. |

Additional Information

| Deductions Claimed Against Income | YA 20X2 S\$ | YA 20X3 S\$ |
|--|----------------|----------------|
| Medical expenses - Section 14(5)(Deductible amount only) | 0 | 3,200 |
| Total remuneration excluding Directors' Fees | 35,000 | 80,000 |

| Estimated Tax Payable | YA 20X2 S\$ | YA 20X3 S\$ |
|--|----------------|----------------|
| The estimated tax payable is computed based on declaration in this return. | 0.00 | 0.00 |
| This amount takes into account the Exempt Amount, Tax Set-Offs, Tax Deducted at Source and Corporate Tax Rebate, where applicable. | | <u> </u> |

Note: The CIT Rebate Cash Grant will not be reflected in the Estimated Tax Payable at the acknowledgement page for Form C. 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.

Published by Inland Revenue Authority of Singapore

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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 5/5/2025 and are provided on an "as is" basis without warranties of any kind. IRAS shall not be liable for any damages, expenses, costs or loss of any kind however caused as a result of, or in connection with your use of this userguide.

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

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