

User Guide for Company

e-Filing Form C

User Guide (Company): e-Filing Form C

A Singapore Government Agency Website

INLAND REVENUE AUTHORITY OF SINGAPORE

TEST_ROC CO117
Tax Ref No. 201599203N

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)

R&D Tax Allowance Scheme
Submit Base Year & Base Expenditure
View R&D Allowance Account

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

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 .

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File Form C-S/ C

Filing Summary

Year of Assessment	Date Due	Status	Actions
2021	30 Nov 2021	NEW	E-FILE

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

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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

Update your mobile phone number to receive SMS notifications.

Please read the [Terms and Conditions](#) on the use of mobile number.

Contact Person

AA

Designation

BB

Email Address

TEST@CC.COM

Mobile No.

+65 99991234

Office No.

+65 67654321

NO CHANGE

SAVE

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 entry.
3	Click on Yes to save.
	Notes: 1. This page will only be displayed for 'Company Approver' login. 2. If the functional currency and contact details are correct and there is no update required, click on No Change .

Save

Confirm Save?

NO

YES

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Update Corporate Profile/ Contact Details

 **SAVE AS PDF/ PRINT**

Acknowledgement

Successful Submission

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

Name TEST_ROC CO117

Tax Ref No. 201599203N

Acknowledgement No. 242697

Date/ Time 04 May 2021 5:35 PM

Updated by TESTER01 - COAP

You requested to update the following details:

Contact Person AA

Designation BB

Email Address TEST@CC.COM

Mobile No. +65 99991234

Office No. +65 67654321

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 .

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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)</p> <p>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	Click on E-FILE to complete the Online Form C .

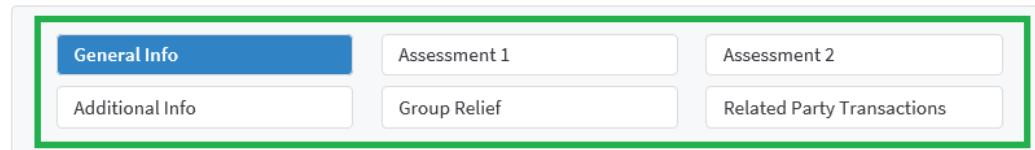
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File Form C-S/ C

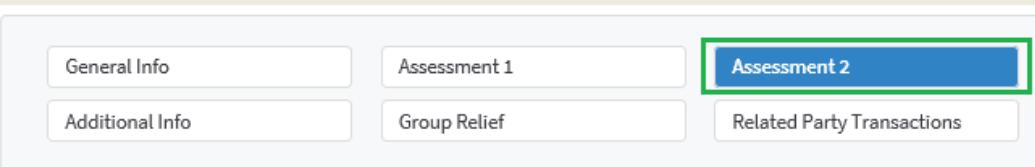


Form C

Click on the tabs to access the relevant pages in the Main Form.



General Info Assessment 1 Assessment 2
Additional Info Group Relief Related Party Transactions



General Info Assessment 1 Assessment 2
Additional Info Group Relief Related Party Transactions



General Info Assessment 1 Assessment 2 !
Additional Info Group Relief Related Party Transactions

Step	Action/ Note
	<p>Form C Navigation</p> <p><u>Notes:</u></p> <ol style="list-style-type: none">1. The filing is arranged in tabs with the current tab highlighted in blue.2. You can click on the respective tab to navigate to the page to complete the details.3. Completion of the following tabs is compulsory:<ul style="list-style-type: none">• General Info• Assessment 1• Assessment 2• Additional Info4. Group Relief tab will be enabled when there is a claim for:<ul style="list-style-type: none">- Loss Transferred to Claimant Company or- Loss Claimed from Transferor Company5. Related Party Transactions tab will be enabled when declared on Assessment 2, Item 31.6. A ! on the tab indicates there is validation error on the page. Click on the tab to display the page.7. All validation errors have to be corrected before submission.

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Form C

Click on the tabs to access the relevant pages in the Main Form.

General Info	Assessment 1	Assessment 2
Additional Info	Group Relief	Related Party Transactions

Important

The company must give a full and true account of the whole of the company's income for the preceding year. There are penalties for failing to furnish a tax return or furnishing an incorrect tax return.

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 No.

Yes No

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: <ol style="list-style-type: none">1. 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.2. If his 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.

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The company declares the following:

Does the company meet the criteria in Section 205C of the Companies Act which exempts its financial statements from being audited?* 

Yes No NA

Audited Unaudited

Yes No

Yes No

Yes No

Which type of financial statements is the company submitting?* 

Did the auditors of the company make a qualification on the audited financial statements for the financial period?*

Is the company claiming for 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?* 

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

From
01/01/2020 

To
31/12/2020 

Next Step

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

[CANCEL FILING](#)

Save and proceed to Assessment Part 1.

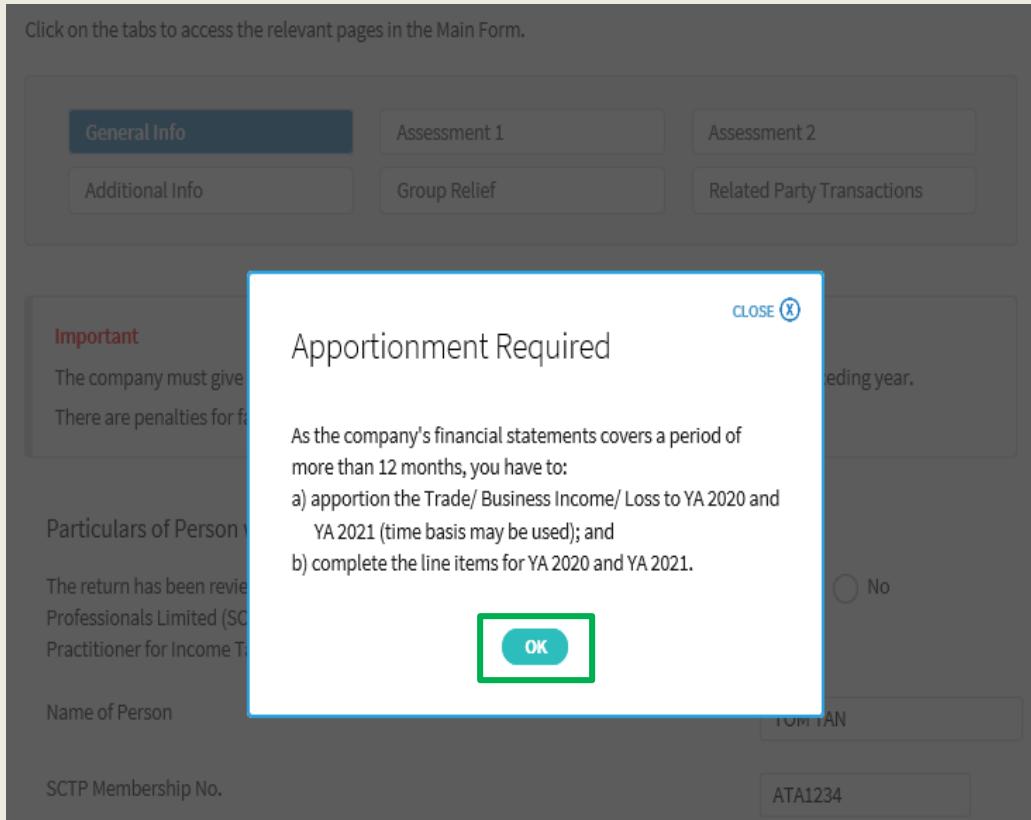
[PROCEED](#)

[SAVE DRAFT](#)

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: <ol style="list-style-type: none">1. You can click on Save Draft to save a copy of the Form C on the Portal and continue the e-Filing at a later date.2. 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.3. An auto-save feature will save the filing information as Draft when you move to a different tab/ page.4. You can click on the  icon to read the explanatory notes.5. You can click on Cancel Filing to return to Form Type Selection.

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Click on the tabs to access the relevant pages in the Main Form.



General Info

Assessment 1

Assessment 2

Additional Info

Group Relief

Related Party Transactions

Important
The company must give
There are penalties for f

Particulars of Person

The return has been reviewed by Professionals Limited (SC) Practitioner for Income Tax

Name of Person

SCTP Membership No.

Apportionment Required

CLOSE (X)

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

- apportion the Trade/ Business Income/ Loss to YA 2020 and YA 2021 (time basis may be used); and
- complete the line items for YA 2020 and YA 2021.

No

OK

TOM TAN

ATA1234

Step	Action/ Note
	General Info
1	A message box will be displayed if: <ol style="list-style-type: none">The company's first set of financial statements covers a period of more than 12 months; orThere is a change in the company's financial year end. <p>Please take note of the message.</p>
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.

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General Info
Assessment 1
Assessment 2

Additional Info
Group Relief
Related Party Transactions

YA 2020
01 Jan 2019
to 31 Dec 2019
\$S

YA 2021
01 Jan 2020
to 30 Jun 2020
\$S

1. Income Accruing in/ Derived from Singapore (before Exempt Amount)

1a. Trade/ Business Income/ Loss - Section 10(1)(a) 0 0

Trade/ Business Income/ Loss:
 Adjusted Profit/ Loss (i) xxx
 Less: Unutilised Capital Allowances b/f (xxx)
 Current Year Capital Allowances (xxx)
 Unutilised Losses b/f (xxx)
 Trade/ Business Income/ Loss (i) xxx

1b. Interest/ Discounts - Section 10(1)(d) 0 0

1c. 2. Foreign Income Received in Singapore (before Exempt Amount) (i) Click to Hide ▲
 [Excluding income exempted under the Foreign-Sourced Income Exemption Scheme]

1d. Nature of Income* Country* Amount* Amount* (i)

1e. - ---- Select ---- Specify 0 0

1f. + [Add another row](#) Maximum 6 rows

2. Foreign Income Received in Singapore (before Exempt Amount) (i) Click to Hide ▲
 [Excluding income exempted under the Foreign-Sourced Income Exemption Scheme]

3. Total Income/ Loss 0 0

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 amount.
	<p>Note: The following line items will be computed automatically:</p> <ul style="list-style-type: none"> • Total Income/ Loss • Chargeable Income <u>after</u> Unutilised Donations b/f and Current Year Approved Donations (before Exempt Amount) • Chargeable Income after Group Relief (before Exempt Amount)

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4. Unutilised Donations b/f & Current Year Donations	Declare if applicable ▼	
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) 	250	688
Company's Declaration	250	688
5. Loss Transferred to Claimant Company 	0	0
6. Carry-Back of Current Year Capital Allowances/ Losses 	Declare if applicable ▼	
7. Investment Allowances	Declare if applicable ▼	
8. Chargeable Income after Unutilised Donations b/f and Current Year Approved Donations (before Exempt Amount) 	0	0
9. Loss Claimed from Transferor Company 	0	0
10. Chargeable Income after Group Relief (before Exempt Amount)	0	0
11. Chargeable Income after Group Relief (Item 10) to be taxed at rates other than 17%	Declare if applicable ▼	
12. Tax Set-Offs 	Declare if applicable ▼	
13. Tax Deducted at Source	Declare if applicable ▼	
14. Tax to be Remitted under Sections 92(1) and 92(2) 	0.00	0.00
(Do not include Corporate Income Tax Rebate)		
15. Exempt Income/ Loss for Current Year of Assessment 	Declare if applicable ▼	

Step	Action/ Note
	Assessment 1 (continue to next page)
1	<p>With effect from YA 2018, the following fields will be pre-filled based on information available with IRAS:</p> <ul style="list-style-type: none"> • 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 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.
	<p>Note:</p> <p>You can click on the  icon to read the explanatory notes.</p>

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4. Unutilised Donations b/f & Current Year Donations				Click to Hide ▲
4a. Unutilised Donations b/f @ Normal Rate (IRAS' record) i		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) i		250	688	
Company's Declaration		250	688	
5. Loss Tra...				
6. Carry-Ba...				
7. Investm...				
8. Chargea...				
9. Loss Cla...				
10. Chargea...				
11. Chargea...				
12. Tax Set...				
13. Tax Ded...				
14. Tax to be Remitted under Sections 92(1) and 92(2) i (Do not include Corporate Income Tax Rebate)				
15. Exempt Income/ Loss for Current Year of Assessment i				
Declare if applicable ▾				

Current Year Donations

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:

- 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).
- 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.

Step	Action/ Note
	Assessment 1 (continue to next page)
1	You can click on the View Donations hyperlink to view the details of donations made to approved Institutions of a Public Character (IPCs).
2	To continue with Form C filing after viewing the donations details, click on 'X' to close the View Donations tab.

inAI Form C View Favorites Tools Help [View Donations](#) 

 A Singapore Government Agency Website

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

Calendar Year **2020** 2019 2018

1 - 1 of 1 Record(s)

Date of Donation	Approved Donations (\$)	Amount of Deduction (\$)	Name of IPC i
30 Jun 2020	275.20	688.00	TEST_ROC CO104

Total amount of deduction for calendar year 2020 is **\$688.00**

The donations are allowable on a financial year basis.

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

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5. Loss Transferred to Claimant Company (i)	0	0
6. Carry-Back of Current Year Capital Allowances/ Losses (i)	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) (i)	0	0
9. Loss Claimed from Transferor Company (i)	0	0
10. Chargeable Income after Group Relief (before Exempt Amount)	0	0
11. Chargeable Income after Group Relief (Item 10) to be taxed at rates other than 17%	Declare if applicable ▾	
12. Tax Set-Offs (i)	Declare if applicable ▾	
13. Tax Deducted at Source	Declare if applicable ▾	
14. Tax to be Remitted under Sections 92(1) and 92(2) (i) (Do not include Corporate Income Tax Rebate)	0.00	0.00
15. Exempt Income/ Loss for Current Year of Assessment (i)	Declare if applicable ▾	

Next Step

Save and proceed to selected page.

General Info [▼](#)

[GO TO SELECTED PAGE](#)

Save and proceed to Assessment Part 2.

OR

[PROCEED](#)

[SAVE DRAFT](#)

Step	Action/ Note
	Assessment 1
1	With effect from YA 2018, 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.
	<p>Notes:</p> <ol style="list-style-type: none"> 1. You can click on Go to Selected Page to go back to relevant parts 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 the e-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. 4. You can click on the icon to read the explanatory notes.

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General Info
Assessment 1
Assessment 2
Related Party Transactions

YA 2020
01 Jan 2019
to 31 Dec 2019
SS

YA 2021
01 Jan 2020
to 30 Jun 2020
SS

Unutilised Capital Allowances/ Losses/ Donations

16. Did the company claim Unutilised Capital Allowances/ Losses/ Donations in the current YA? Yes No Yes No

17. Unutilised Capital Allowances/ Losses/ Donations claimed where waiver of the shareholding test has been/ will be granted by IRAS (i) 0 0

Capital Allowances/ Losses/ Donations under Normal Rate

18. Unutilised Capital Allowances b/f (IRAS' record) (i) 0 0

Company's Declaration 0 0

19. Current Year Capital Allowances (i) 0 0

20. Unutilised Capital Allowances c/f 0 0

21. Unutilised Losses b/f (IRAS' record) (i) 0 0

Company's Declaration 0 0

22. Unutilised Losses c/f 0 0

23. Unutilised Donations c/f 0 0

Capital Allowances/ Losses/ Donations under Concessionary Rate (i) Declare if applicable ▾

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	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 @ 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 differ from the company's record, you can revise the amount in the corresponding 'Company's Declaration' box.

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Other Information	
24. Income not previously reported	Declare if applicable ▼
25. Receipts claimed as not taxable	Declare if applicable ▼
26. Expenses claimed on Non-Income Producing Assets (included in Items 1 and 2) <small> ⓘ</small>	Declare if applicable ▼
27. Deferred Expenditure claimed in Items 1 and 2 <small> ⓘ</small>	Declare if applicable ▼
28. Capital Allowances and Land Intensification Allowances (LIA) on New Assets	Declare if applicable ▼
29. Deduction Claimed under Section 14Q for Expenditure on Renovation or Refurbishment (R&R) Works <small> ⓘ</small>	Declare if applicable ▼
30. Withholding Tax for Non-Residents	
30a. Was there any amount paid or payable to non-residents falling under Section 45/ 45A/ 45B/ 45D/ 45F/ 45GA/ 45H of the Income Tax Act that is not specifically exempt from withholding tax (e.g. under any Avoidance of Double Taxation Agreement, the Income Tax Act, the Economic Expansion Incentives Act, etc.)?* 30b. If the answer to 30a is "Yes", did the company comply with the requirement to withhold tax on the payments? 30c. If the answer to 30b is "No", please state the reason(s) why the company did not comply with the requirement to withhold tax on the payments.	<input type="radio"/> Yes <input type="radio"/> No <input checked="" type="radio"/> Yes <input type="radio"/> No <input checked="" type="radio"/> Yes <input type="radio"/> No <input checked="" type="radio"/> Yes <input type="radio"/> No <div style="border: 1px solid #ccc; height: 40px; margin-top: 10px;"></div> 150 characters
31. Related Party Transactions	
Did the value of the company's related party transactions disclosed in the financial statements for the financial period exceed S\$15 million?* <small> ⓘ</small>	<input type="radio"/> Yes <input type="radio"/> No <input checked="" type="radio"/> Yes <input type="radio"/> No
If yes, provide details on Related Party Transactions page.	

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 amount.

25. Receipts claimed as not taxable	Click to Hide ▲
25a. Gains on disposal of real estate and shares	
Details on this item	<div style="border: 1px solid #ccc; height: 40px; margin-top: 10px;"></div> 50 characters
25b. Other receipts (exclude one-tier exempt dividends)	
Details on this item	<div style="border: 1px solid #ccc; height: 40px; margin-top: 10px;"></div> 50 characters

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Data as shown in the Financial Statements for the financial period from 01 Apr 2018 to 31 Dec 2019

32. Revenue (i)	0
33. Purchases	0
34. Gross Profit/ Loss	0
35. Inventories	0
36. Sales, General and Administrative Expenses (excluding amount in Items 37 and 38)	0
37. Directors' Fees and Remuneration	0
38. Head Office Expenses	0
39. Other Receivables	0
40. Trade Receivables	0
41. Trade Payables	0
42. Net Profit/ Loss before Tax	0

Next Step

Save and proceed to selected page.

General Info ▼

[GO TO SELECTED PAGE](#)

Save and proceed to Additional Information.

OR

[PROCEED](#)

[SAVE DRAFT](#)

Step	Action/ Note
	Assessment 2
1	Click on Proceed to move on to Additional Information.
	<p>Notes:</p> <ol style="list-style-type: none"> 1. You can click on Go to Selected Page to go back to relevant parts 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 the e-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. 4. You can click on the (i) icon to read the explanatory notes.

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General Info	Assessment 1	Assessment 2
Additional Info	Group Relief	Related Party Transactions
<p style="text-align: center;"> YA 2020 01 Jan 2019 to 31 Dec 2019 \$\$ </p> <p style="text-align: center;"> YA 2021 01 Jan 2020 to 30 Jun 2020 \$\$ </p>		
Part A Deductions Claimed Against Income		
1. Medical expenses - Section 14(5)(Deductible amount only) (i)	0	0
2. Total remuneration excluding Directors' Fees (i)	0	0
3. Deduction for cost on protecting Intellectual Property (IP) (i.e. 100% base deduction) - Section 14A	0	0
4. Participation in approved local trade fairs - Section 14B	0	0
5. Participation in overseas trade fairs, overseas business development and investment study trips/ missions - Section 14B/ 14K	0	0
6. General provisions for doubtful debts and diminution in value of investments by banks or qualifying finance companies - Section 14I	0	0
7. Provision for impairment losses claimed by bank	0	0
8. Deduction for special reserve of Approved General Insurance - Section 14O	0	0
9. Deduction for expenditure incurred on Renovation or Refurbishment works - Section 14Q	0	0
10. Deduction for cost on IP In-Licensing (i.e. 100% base deduction) - Section 14WA	0	0

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'.

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Part B Current Year Capital Allowances Claimed as per Tax Computation			
Industrial Building Allowances			
12. Total Industrial Building Allowances (i)	0	0	
Land Intensification Allowances			
13. Land Intensification Allowances (Initial Allowances)	0	0	
14. Land Intensification Allowances (Annual Allowances)	0	0	
Capital Allowances - Total Allowances/ Charges (i)			
15. Sections 19 and 19A(2BAA) (i)	0	0	
16. Sections 19A(1) and 19A(2BAA) (i)	0	0	
17. Sections 19A(2), 19A(2BAA), 19A(3), 19A(4), 19A(10) and 19A(10A) (i)	0	0	
18. Section 19B (i)	0	0	
Part C Foreign Tax Paid on Foreign Income Received in Singapore (i)			
Declare if applicable ▾			
Part D Exemption on Foreign Dividends, Branch Profits and Service Income Received in Singapore			
Declare if applicable ▾			
Part E Deduction for Expenditure on Research and Development (R&D)			
21. Deduction for expenditure incurred on R&D - Total deduction under Section 14D (i)	0	0	
22. Section 14D deduction for expenditure incurred on R&D activities <u>undertaken in Singapore</u> (i)			
23. Staff costs and consumables for R&D activities <u>undertaken in Singapore</u> qualifying for Section 14DA(1) (i)	0	0	
24. Further deduction for expenditure on R&D project - Section 14E (i)	0	0	
Part F Exemption of Gains from Disposal of Ordinary shares in Another Company under Section 13Z			
25. The amount of gains derived from disposal of ordinary shares that meet the specified conditions	0	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 amount.

[Click to Hide](#) ▲

Part C Foreign Tax Paid on Foreign Income Received in Singapore			
(i)			
19.	Nature of Income*	Country*	Amount*
	<input type="button" value="---- Select ----"/> Specify	0.00	0.00
	Add another row		
	Maximum 6 rows		

User Guide (Company): e-Filing Form C

Part C Foreign Tax Paid on Foreign Income Received in Singapore Declare if applicable ▾

(i)

Part D Exemption on Foreign Dividends, Branch Profits and Service Income Received in Singapore Declare if applicable ▾

Part E Deduction for Expenditure on Research and Development (R&D)

21. Deduction for expenditure incurred on R&D - Total deduction under Section 14D 0 0

22. Section 14D deduction for expenditure incurred on R&D activities undertaken in Singapore 0

23. Staff costs and consumables for R&D activities undertaken in Singapore qualifying for Section 14DA(1) 0 0

24. Further deduction for expenditure on R&D project - Section 14E 0 0

(i)

Part F Exemption of Gains from Disposal of Ordinary shares in Another Company under Section 13Z

25. The amount of gains derived from disposal of ordinary shares that meet the specified conditions 0 0

Next Step

Save and proceed to selected page. General Info ▾

OR

Save and proceed to Confirmation Page to verify filing details.

CONFIRMATION PAGE

GO TO SELECTED PAGE

SAVE DRAFT

Step	Action/ Note
	Additional Info
1	<p>For a company without Group Relief and Related Party Transactions, click on Confirmation Page.</p> <p>Otherwise, click on Proceed to move on to Group Relief/ Related Party Transactions.</p>
	<p>Notes:</p> <ol style="list-style-type: none"> 1. You can click on Go to Selected Page to go back to relevant parts 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 the e-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. 4. You can click on the (i) icon to read the explanatory notes.

User Guide (Company): e-Filing Form C

General Info	Assessment 1	Assessment 2
Additional Info	Group Relief !	Related Party Transactions

Form GRA

Group Relief Form for Transferor Company - Year of Assessment 2021

The company confirms the following:

1. The ordinary shareholding levels of the relevant holding company are maintained at or above 75% during the continuous period that ends on the last day of the basis period. [i](#)
2. The company will retain its computation on the ordinary shareholding levels of the relevant holding company as the Comptroller of Income Tax may request for it.
3. The company is:
 - a. Carrying on business (i.e. not dormant) for the Year of Assessment 2021;
 - b. Not an investment holding company transferring current year unutilised losses which arose from excess of expenses over investment income; and
 - c. Not a company subject to the provisions of Section 10E of the Income Tax Act, transferring current year unutilised losses or capital allowances (except for industrial building allowances or land intensification allowances).

	SS
Loss Transferred declared in Assessment (Part 1)	100
Total Loss Items Transferred (as declared below)	0 <i>Amount does not tally</i>

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

User Guide (Company): e-Filing Form C

Details of claimant companies in order of priority

New Claimant

Name*

Tax Ref No.* Continuous Period* From dd/mm/yyyy To dd/mm/yyyy

Loss Items Transferred* Normal Corporate Tax Rate (NTR) Concessionary Tax Rate (CTR)

Unutilised CA	SS <input type="text"/> 0	SS <input type="text"/> 0
Unutilised Loss	SS <input type="text"/> 0	SS <input type="text"/> 0
Unutilised Donation	SS <input type="text"/> 0	SS <input type="text"/> 0

ADD TO LIST
Maximum 20 claimants

Next Step

Save and proceed to selected page.

General Info

GO TO SELECTED PAGE

Save and proceed to Confirmation Page to verify filing details.

OR

CONFIRMATION PAGE

SAVE DRAFT

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.

User Guide (Company): e-Filing Form C

General Info
Assessment 1
Assessment 2

Additional Info
Group Relief
Related Party Transactions

Form GR B

Group Relief Form for Claimant Company - Year of Assessment 2021

The company confirms the following:

1. The ordinary shareholding levels of the relevant holding company are maintained at or above 75% during the continuous period that ends on the last day of the basis period. [①](#)
2. The company will retain its computation on the ordinary shareholding levels of the relevant holding company as the Comptroller of Income Tax may request for it.

Details of transferor companies in order of priority

New Transferor

Name*

Tax Ref No.* Continuous Period* From dd/mm/yyyy To dd/mm/yyyy

ADD TO LIST

Maximum 20 transferors

Next Step

Save and proceed to selected page.

General Info ▼

GO TO SELECTED PAGE

OR

Save and proceed to Confirmation Page to verify filing details.

CONFIRMATION PAGE

SAVE DRAFT

Step	Action/ Note
	Group Relief - GR B <i>(to complete when there is Loss Claimed from Transferor Company)</i>
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.

User Guide (Company): e-Filing Form C

General Info
Assessment 1
Assessment 2

Additional Info
Group Relief
Related Party Transactions

Form For Reporting Related Party Transactions

Related Party Transactions – Year of Assessment 2021

Total Value of Related Party Transactions (S\$) (i) 0 Total value must be more than \$15 million

Part 1 Ultimate Holding Company

1a. Is the company the ultimate holding company of its group as at the end of the financial period?* Yes No

Part 2 Details of Related Party Transactions

	Income/ Receipt S\$	Expense/ Payment S\$
2a. Sale of goods to or purchase of goods from all related parties	0	0
2b. Services rendered to or received from all related parties	0	0
2c. Royalties, license fees and other receipts/ payments for intellectual property rights from/ to all related parties (i)	0	0
2d. Interest from or to all related parties	0	0
2e. Other transactions with all related parties not falling under Items 2a to 2d	0	
2f. Total Related Party Transactions	0	

Part 3 Information on Sale of Goods and Provision of Services

Part 4 Information on Purchase of Goods and Services

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

1a. Is the company the ultimate holding company of its group as at the end of the financial period?* Yes No

1b. Name of Ultimate Holding Company* Country*

User Guide (Company): e-Filing Form C

Form For Reporting Related Party Transactions

Related Party Transactions – Year of Assessment 2021

Total Value of Related Party Transactions (S\$) (i)	0	Total value must be more than \$15 million							
Part 1 Ultimate Holding Company <p>1a. Is the company the ultimate holding company of its group as at the end of the financial period?* <input checked="" type="radio"/> Yes <input type="radio"/> No</p>									
Part 2 Details of Related Party Transactions <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: center; padding: 5px;">Income/ Receipt S\$</th> <th style="text-align: center; padding: 5px;">Expense/ Payment S\$</th> </tr> </thead> <tbody> <tr> <td style="text-align: center; padding: 5px;">0</td> <td style="text-align: center; padding: 5px;">0</td> </tr> <tr> <td style="text-align: center; padding: 5px;">0</td> <td style="text-align: center; padding: 5px;">0</td> </tr> </tbody> </table> <p>2a. Sale of goods to or purchase of goods from all related parties</p> <p>2b. Services rendered to or received from all related parties</p> <p>2c. Part 3 Information on Sale of Goods and Provision of Services</p> <p>2d. 3a. Do the sale of goods and provision of services to related parties include transactions with related parties <u>outside Singapore</u>?* <input type="radio"/> Yes <input checked="" type="radio"/> No</p> <p>2e. Other transactions with all related parties not falling under Items 2a to 2d</p> <p>2f. Total Related Party Transactions 0 0</p> <p>Part 3 Information on Sale of Goods and Provision of Services</p> <p>Part 4 Information on Purchase of Goods and Services</p> <p>Part 5 Information on Loans and Non-Trade Amounts</p>				Income/ Receipt S\$	Expense/ Payment S\$	0	0	0	0
Income/ Receipt S\$	Expense/ Payment S\$								
0	0								
0	0								

Step	Action/ Note
	Related Party Transactions (continue to next page)
1	<p>If the company has sold goods to or received payment for services provided to related parties, input respective amounts under Income/ Receipt for 2a and 2b.</p> <p>Declare in Part 3a if any of the related parties is operating outside Singapore.</p> <p>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.</p>

User Guide (Company): e-Filing Form C

Form For Reporting Related Party Transactions

Related Party Transactions – Year of Assessment 2021

Total Value of Related Party Transactions (S\$) (i)	0
Total value must be more than \$15 million	

Part 1 Ultimate Holding Company

- 1a. Is the company the ultimate holding company of its group as at the end of the financial period?* Yes No

Part 2 Details of Related Party Transactions

Income/ Receipt S\$	Expense/ Payment S\$
------------------------	-------------------------

- 2a. Sale of goods to or purchase of goods from all related parties

0	0

- 2b. Services rendered to or received from all related parties

0	0

2c. Part 4 Information on Purchase of Goods and Services

- 4a. Do the purchase of goods and provision of services from related parties include transactions with related parties outside Singapore?* Yes No

- 2e. Other transactions with all related parties not falling under Items 2a to 2d

0	

2f. Total Related Party Transactions

0

Part 3 Information on Sale of Goods and Provision of Services

Part 4 Information on Purchase of Goods and Services

Part 5 Information on Loans and Non-Trade Amounts

Step	Action/ Note
	Related Party Transactions (continue to next page)
1	<p>If the company has purchased goods from or paid for services provided by related parties, input respective amounts under Expense/ Payment for 2a and 2b.</p> <p>Declare in Part 4a if any of the related parties is operating outside Singapore.</p> <p>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.</p>

4b. Purchase of goods and provision of services from the top 5 (based on total value) related parties outside Singapore

Name of Related Party*	Country*	Relationship Type* (i)	Amount (S\$)*
i.	Specify	Specify	0
ii.	Specify	Specify	0
iii.	Specify	Specify	0
iv.	Specify	Specify	0
v.	Specify	Specify	0

User Guide (Company): e-Filing Form C

Part 5 Information on Loans and Non-Trade Amounts

	Opening Balance S\$	Closing Balance S\$
5a. Loans and non-trade amounts due from all related parties	0	0
5b. Loans and non-trade amounts due to all related parties	0	0

Next Step

Save and proceed to selected page.

General Info ▾

[GO TO SELECTED PAGE](#)

OR

Save and proceed to Confirmation Page to verify filing details.

[CONFIRMATION PAGE](#)

[SAVE DRAFT](#)

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 5a and 5b.
2	Click on Confirmation Page .

Notes:

1. You can click on **Save Draft** to save a copy of the Form C on the Portal and continue the e-Filing at a later date.
2. 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.
3. An auto-save feature will save the filing information as Draft when you move to a different tab.

User Guide (Company): e-Filing Form C

File Form C-S/ C



Confirmation for Form C

Name	TEST_ROC CO117
Tax Ref No.	201599203N

Important

The company must give a full and true account of the whole of the company's income for the preceding year. There are penalties for failing to furnish a tax return or furnishing an incorrect tax return.

Form C

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.	Yes
• Name of Person	TOM TAN
• SCTP Membership No.	ATA1234
The company declares the following:	
• Does the company meet the criteria in Section 205C of the Companies Act which exempts its financial statements from being audited?	NA
• 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?	Yes
• Is the company claiming for Tax Exemption Scheme for New Start-Up Companies?	Yes
• Has the company satisfied all conditions to qualify for the Tax Exemption Scheme for New Start-Up Companies?	Yes
• The financial period for this return based on the company's financial statements is	01 Jan 2020 to 31 Dec 2020

Step	Action/ Note
	Confirmation Page (continue to next page)
1	Verify that the information you have entered is correct.
	<u>Note:</u> You can click on Save as PDF/ Print to print or save a copy of the Confirmation page.

User Guide (Company): e-Filing Form C

Estimated Tax Payable	YA 2020 \$	YA 2021 \$
The estimated tax payable is computed based on declaration in this return. This amount takes into account the Exempt Amount, Tax Set-Offs, Tax Deducted at Source and Corporate Tax Rebate, where applicable.	0.00	0.00

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*	FILER
Name of Contact Person*	TOM TAN	Designation*	DIRECTOR
Contact No.*	+65 61234567		

Next Step

Return to selected page to make changes.

General Info ▾

AMEND

OR

Proceed to attach documents for submission.

SUBMIT DOCUMENT

 SAVE AS PDF/ PRINT

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: <ol style="list-style-type: none">1. 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.2. You can click on Amend to edit any line items entered.

User Guide (Company): e-Filing Form C

1. Main Form 2. Confirmation 3. Submit Document 4. Acknowledgement

Submit Document

Choose File to Upload

File name: AuditedFinancialStatement_ABCPteLtd_1Jan-31Dec

Open Cancel

Actions

Type of Document (i) **Status** (i) **Details**

Audited financial statements
(Unaudited if company is exempted
from audit under the Companies Act)

Original TC and supporting schedules

Do not attach Revised Tax
Computation.

SELECT FILE
File Type Allowed: pdf
Maximum File Size: 4 MB

SELECT FILE
File Type Allowed: pdf
Maximum File Size: 4 MB

TOP

Next Step

Step	Action/ Note
	<p>Submit Document <i>(To submit document, e.g. Financial Statements, Tax Computation, together with Form C)</i> (continue to next page)</p>
1	Click on Select File .
2	Select the file to be submitted and click on Open .
	<p>Notes:</p> <ol style="list-style-type: none"> 1. Document attached has to be within the maximum file size and of acceptable file type, as stated. 2. Do not attach any other documents that are not listed here. Please retain them and only submit upon request. 3. Revised tax computation <u>not</u> relating to carry-back of current year capital allowances/ losses and income not previously reported should be submitted via Revise/ Object to Assessment e-Service.

User Guide (Company): e-Filing Form C

Document Submission

Type of Document	Status	Details	Actions
Audited financial statements (Unaudited if company is exempted from audit under the Companies Act)			X REMOVE
File Attached AuditedFinancialStatement_ABCPteLtd_1Jan-31Dec.pdf (64 KB)			X REMOVE
Original TC and supporting schedules			
Do not attach Revised Tax Computation.			
File Attached TaxComputation_ABCPteLtd.pdf (104 KB)			

Confirm Submission

Submit to IRAS?

YES

Next Step

Submit Form C to IRAS.

SUBMIT

Next Step

Submit Form C to Approver for review.

SUBMIT TO APPROVER

Confirm Submission

Submit to Approver?

NO

YES

Step	Action/ Note
	Submit Document
1	A Remove button will appear after a file is selected. You can remove the file and re-select 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.
	<p>Notes:</p> <ol style="list-style-type: none"> Approver will be able to remove and re-attach 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. Approver should retrieve and submit the Form C to IRAS before the information in the Form C is deleted.

User Guide (Company): e-Filing Form C

File Form C-S/ C

 SAVE AS PDF/ PRINT

1. Main Form > 2. Confirmation > 3. Submit Document

4. Acknowledgement

Acknowledgement for Form C

Successful Submission

We have received your filing.

Name TEST_ROC CO117

Tax Ref No. 201599203N

Acknowledgement No. 242698

Date/ Time 04 May 2021 6:42 PM

Year of Assessment 2020 and 2021

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 TESTER01 - COAP

Designation FILER

Name of Contact Person TOM TAN

Designation DIRECTOR

Contact No. +65 61234567

Step	Action/ Note
	Acknowledgement Page (continue to next page)
1	You will receive an acknowledgement upon successful submission to IRAS.
	Notes: <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 check the status of your submission via View Corporate Tax Filing Status.3. 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.4. The status of Financial Statements and Tax Computation will be updated within two working days from the date of submission.5. You can click on Save as PDF/ Print to print or save a copy of the Acknowledgement page.

User Guide (Company): e-Filing Form C

If "Yes", did the company comply with the requirement to withhold tax on the payments?	Yes	NA
Related Party Transactions		
Did the value of the company's related party transactions disclosed in the financial statements for the financial period exceed S\$15 million?	No	No
Data as shown in the Financial Statements for the financial period from 01 Apr 2018 to 31 Dec 2019		
Revenue		433,533
Net Profit/ Loss before Tax		143,434

Additional Information

Deductions Claimed Against Income	YA 2020 S\$	YA 2021 S\$
Medical expenses - Section 14(5)(Deductible amount only)	3,141	0
Total remuneration excluding Directors' Fees	235,667	354,656

Estimated Tax Payable	YA 2020 S\$	YA 2021 S\$
The estimated tax payable is computed based on declaration in this return. This amount takes into account the Exempt Amount, Tax Set-Offs, Tax Deducted at Source and Corporate Tax Rebate, where applicable.	0.00	0.00

Step	Action/ Note
	Acknowledgement Page
	<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](#).

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