

# User Guide for Company e-Filing Form C

# User Guide (Company): e-Filing Form C

A Singapore Government Agency Website

IRAS  
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  
By post to your company  
Corporate Tax portal

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  
Revoke/ 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 |               | <a href="#">E-FILE</a> |
| 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   |
|------|--|
|      | <b>Main Menu</b>   |
| 1    | Upon login to myTax Portal, select the e-Service from the menu:<br>Corporate Tax ><br><b>File Form C-S/ C.</b>                         |
|      | <u>Note:</u><br>For steps on logging in to myTax Portal, you may refer to our <a href="#">Guide on How to Log In to myTax Portal</a> . |

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File Form C-S/ C

## Filing Summary

| Year of Assessment | Date Due    | Status | Actions                |
|--------------------|-------------|--------|------------------------|
| 2021               | 30 Nov 2021 | NEW    | <a href="#">E-FILE</a> |

| Step | Action/ Note  |
|------|---|
|      | <b>Filing Summary</b>   |
| 1    | Click on <b>E-File</b> to begin filing.   |
|      | <p>Legend for '<b>Status</b>':</p> <p><b>New:</b> Form C is not completed yet.</p> <p><b>Draft:</b> A draft copy of Form C is saved on the Portal.</p> <p><b>Pending Approval:</b> 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 <b>Draft</b> or <b>Pending Approval</b> status will be retained in the Portal for 21 days or until the filing due date of 30 Nov, whichever is later.</p> |

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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   |
|------|--|
|      | <b>Functional Currency &amp; Contact Information</b>                               |
|      | An acknowledgement will be displayed upon successful submission.                   |
| 1    | Click on <b>Save As PDF/ Print</b> to print or save a copy of the Acknowledgement. |
| 2    | Click on <b>Proceed to e-File</b> .  |

# User Guide (Company): e-Filing Form C

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><b>Note:</b> Please input the company's revenue below. If the company's revenue is S\$200,000 or below, you will be presented with the option to e-file Form C-S (Lite).</p> <p>1. Have revenue of S\$5 million or below;<br/><b>Revenue*</b> (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</p> <p>3. Not making <b>certain claims/ allowances</b>.</p> <p><a href="#">E-FILE</a></p> |
| Form C                   | <p>Income Tax Return for all other companies that are not eligible to file Form C-S.</p> <p><a href="#">E-FILE</a></p>   |
| Form for Dormant Company | <p>Income Tax Return for companies that:</p> <p>1. Did not carry out any business activities; and</p> <p>2. Had no income in the Year of Assessment.</p> <p><a href="#">E-FILE</a></p>   |

[BACK TO FILING SUMMARY](#)

| Step | Action/ Note  |
|------|---|
|      | Form Type Selection   |
| 1    | Click on <b>E-File</b> to complete the <b>Online Form C</b> . |

# User Guide (Company): e-Filing Form C

## File Form C-S/ C

### 1. Main Form

2. Confirmation

3. Submit Document

4. Acknowledgement

### 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

#### Form C Navigation

#### Notes:

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:
  - General Info
  - Assessment 1
  - Assessment 2
  - Additional Info
4. Group Relief tab will be enabled when there is a claim for:
  - Loss Transferred to Claimant Company or
  - Loss Claimed from Transferor Company
5. 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.

# User Guide (Company): e-Filing Form 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

### 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.\* 

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:

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?\*

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\*

☐ Yes ☐ No ☒ NA

☒ Audited ☐ Unaudited

☐ Yes ☐ No

☒ Yes ☐ No

☐ Yes ☐ No

From

01/01/2020

To

31/12/2020

## Next Step

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

CANCEL FILING

OR

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:

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 T

Name of Person

SCTP Membership No.

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

a) apportion the Trade/ Business Income/ Loss to YA 2020 and YA 2021 (time basis may be used); and

b) complete the line items for YA 2020 and YA 2021.

OK

edding year.

No

ATA1234

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

# User Guide (Company): e-Filing Form C

General Info

Assessment 1

Assessment 2

Additional Info

Group Relief

Related Party Transactions

**YA 2020**  
 01 Jan 2019  
 to 31 Dec 2019  
 SS

**YA 2021**  
 01 Jan 2020  
 to 30 Jun 2020  
 SS

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

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

Trade/ Business Income/ Loss:

Adjusted Profit/ Loss (xxx) xxx

Less: Unutilised Capital Allowances b/f (xxx) (xxx)

Current Year Capital Allowances (xxx) (xxx)

Unutilised Losses b/f (xxx) (xxx)

Trade/ Business Income/ Loss xxx

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

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

Click to Hide ▲

| Nature of Income*   | Country*  | Amount*                        | Amount* ⓘ                      |
|---|---|--------------------------------|--------------------------------|
| <div style="display: flex; align-items: center;"> <div style="color: red; font-weight: bold; margin-right: 5px;">-</div> <div style="border: 1px solid #ccc; padding: 2px 10px;">---- Select ----</div> <div style="margin-left: 5px;">▼</div> </div> | <div style="display: flex; align-items: center;"> <div style="border: 1px solid #ccc; padding: 2px 10px;">Specify</div> <div style="margin-left: 5px;">▼</div> </div> | <input type="text" value="0"/> | <input type="text" value="0"/> |
| <div style="display: flex; align-items: center;"> <div style="color: #007bff; font-weight: bold; margin-right: 5px;">+</div> <div style="border: 1px solid #ccc; padding: 2px 10px;">Add another row</div> </div>                                     |   |                                |                                |

Maximum 6 rows

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

Declare if applicable ▼

3. Total Income/ Loss

| Step | Action/ Note   |
|------|--|
|      | <b>Assessment 1</b><br>(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 <b>Declare if applicable</b> hyperlink to display the relevant item (e.g. Item 2 – Foreign Income Received in Singapore) to enter amount.   |
|      | <u>Note:</u><br>The following line items will be computed automatically: <ul style="list-style-type: none"> <li>• Total Income/ Loss</li> <li>• Chargeable Income <u>after</u> Unutilised Donations b/f and Current Year Approved Donations (before Exempt Amount)</li> <li>• Chargeable Income after Group Relief (before Exempt Amount)</li> </ul> |

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4. Unutilised Donations b/f & Current Year Donations Declare if applicable ▼

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) ⓘ 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) ⓘ (Do not include Corporate Income Tax Rebate) 0.00 0.00

15. Exempt Income/ Loss for Current Year of Assessment ⓘ Declare if applicable ▼

| Step | Action/ Note  |
|------|---|
|      | <b>Assessment 1</b><br>(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"> <li>Unutilised Donations b/f @ Normal Rate</li> <li>Unutilised Donations b/f @ Concessionary Rate</li> <li>Current Year Donations</li> <li>Unutilised Investment Allowances b/f</li> </ul> |
| 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.  |
|      | <u>Note:</u><br>You can click on the ⓘ icon to read the explanatory notes.  |

# User Guide (Company): e-Filing Form C

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) ⓘ                      | 250 | 688 |
| Company's Declaration  | 250 | 688 |

5. Loss Tra

6. Carry-Ba

7. Investm

8. Chargea  
Approve

9. Loss Cla

10. Chargea

11. Chargea  
other th

12. Tax Set-

13. Tax Ded

14. Tax to be Remitted under Sections 92(1) and 92(2) ⓘ  
(Do not include Corporate Income Tax Rebate)

15. Exempt Income/ Loss for Current Year of Assessment ⓘ Declare if applicable ▼

**Current Year Donations** CLOSE ⓘ

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   |
|------|--|
|      | <b>Assessment 1</b><br>(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.                          |

nAI Form C View Donations ×

View Favorites Tools Help

A Singapore Government Agency Website

INLAND REVENUE AUTHORITY OF SINGAPORE

**View Donations** SAVE AS PDF / PRINT

Calendar Year **2020** 2019 2018

1 - 1 of 1 Record(s)

| Date of Donation | Approved Donations (S\$) | Amount of Deduction (S\$) | Name of IPC ⓘ  |
|------------------|--------------------------|---------------------------|----------------|
| 30 Jun 2020      | 275.20                   | 688.00                    | TEST_ROC C0104 |

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

The donations are allowable on a financial year basis.

Learn more about donations and their deductibility. ⓘ

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|   |                                   |                                   |
|---|-----------------------------------|-----------------------------------|
| 5. Loss Transferred to Claimant Company ⓘ   | <input type="text" value="0"/>    | <input type="text" value="0"/>    |
| 6. Carry-Back of Current Year Capital Allowances/ Losses ⓘ  | 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) ⓘ | <input type="text" value="0"/>    | <input type="text" value="0"/>    |
| 9. Loss Claimed from Transferor Company ⓘ   | <input type="text" value="0"/>    | <input type="text" value="0"/>    |
| 10. Chargeable Income after Group Relief (before Exempt Amount)   | <input type="text" value="0"/>    | <input type="text" value="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) ⓘ<br>(Do not include Corporate Income Tax Rebate)                 | <input type="text" value="0.00"/> | <input type="text" value="0.00"/> |
| 15. Exempt Income/ Loss for Current Year of Assessment ⓘ  | Declare if applicable ▼           |                                   |

## Next Step

Save and proceed to selected page.

General Info ▼

GO TO SELECTED PAGE

OR

Save and proceed to Assessment Part 2.

PROCEED

SAVE DRAFT

| Step | Action/ Note  |
|------|---|
|      | <b>Assessment 1</b>   |
| 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 <b>Proceed</b> to move on to Assessment Part 2.  |
|      | <p><b>Notes:</b></p> <ol style="list-style-type: none"> <li>You can click on <b>Go to Selected Page</b> to go back to relevant parts of Form C to check or make changes.</li> <li>You can click on <b>Save Draft</b> to save a copy of the Form C on the Portal and continue the e-Filing at a later date.</li> <li>Form C with <b>Draft</b> or <b>Pending Approval</b> status will be retained in the Portal for 21 days or until the filing due date of 30 Nov, whichever is later.</li> <li>You can click on the ⓘ icon to read the explanatory notes. 13</li> </ol> |

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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\$

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

Capital Allowances/ Losses/ Donations under Normal Rate

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

Company's Declaration

19. Current Year Capital Allowances

20. Unutilised Capital Allowances c/f

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

Company's Declaration

22. Unutilised Losses c/f

23. Unutilised Donations c/f

Capital Allowances/ Losses/ Donations under Concessionary Rate

Declare if applicable

| Step | Action/ Note   |
|------|--|
|      | <b>Assessment 2</b><br>(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"> <li>Unutilised Capital Allowances b/f @ Normal Rate</li> <li>Unutilised Losses b/f @ Normal Rate</li> <li>Unutilised Capital Allowances b/f @ Concessionary Rate</li> <li>Unutilised Losses b/f @ Concessionary Rate</li> </ul> |
| 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.   |

15



# User Guide (Company): e-Filing Form C

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) [Declare if applicable ▼](#)

27. Deferred Expenditure claimed in Items 1 and 2 [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 [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.)? ☐ Yes ☐ No ☐ Yes ☐ No

30b. If the answer to 30a is "Yes", did the company comply with the requirement to withhold tax on the payments? ☐ Yes ☐ No ☐ Yes ☐ No

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.  
  
 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 \$515 million? ☐ Yes ☐ No ☐ Yes ☐ No

If yes, provide details on Related Party Transactions page.

| Step | Action/ Note   |
|------|--|
|      | <b>Assessment 2</b><br>(continue to next page)   |
| 1    | Click on <b>Declare if applicable</b> 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  
 0  
 50 characters

25b. Other receipts (exclude one-tier exempt dividends)  
 Details on this item  
 0  
 50 characters




# User Guide (Company): e-Filing Form C

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

|   |                                |
|---|--------------------------------|
| 32. Revenue  | <input type="text" value="0"/> |
| 33. Purchases   | <input type="text" value="0"/> |
| 34. Gross Profit/ Loss  | <input type="text" value="0"/> |
| 35. Inventories   | <input type="text" value="0"/> |
| 36. Sales, General and Administrative Expenses<br>(excluding amount in Items 37 and 38)       | <input type="text" value="0"/> |
| 37. Directors' Fees and Remuneration  | <input type="text" value="0"/> |
| 38. Head Office Expenses  | <input type="text" value="0"/> |
| 39. Other Receivables   | <input type="text" value="0"/> |
| 40. Trade Receivables   | <input type="text" value="0"/> |
| 41. Trade Payables  | <input type="text" value="0"/> |
| 42. Net Profit/ Loss before Tax   | <input type="text" value="0"/> |

## Next Step

Save and proceed to selected page.

General Info 


GO TO SELECTED PAGE

OR

Save and proceed to Additional Information.

PROCEED

SAVE DRAFT

| Step | Action/ Note   |
|------|--|
|      | <b>Assessment 2</b>  |
| 1    | Click on <b>Proceed</b> to move on to Additional Information.  |
|      | <p><u>Notes:</u></p> <ol style="list-style-type: none"> <li>1. You can click on <b>Go to Selected Page</b> to go back to relevant parts of Form C to check or make changes.</li> <li>2. You can click on <b>Save Draft</b> to save a copy of the Form C on the Portal and continue the e-Filing at a later date.</li> <li>3. Form C with <b>Draft</b> or <b>Pending Approval</b> status will be retained in the Portal for 21 days or until the filing due date of 30 Nov, whichever is later.</li> <li>4. You can click on the  icon to read the explanatory notes.</li> </ol> |

# User Guide (Company): e-Filing Form C

|                        |              |                            |
|------------------------|--------------|----------------------------|
| General Info           | Assessment 1 | Assessment 2               |
| <b>Additional Info</b> | 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\$

| Part A Deductions Claimed Against Income   |                                |                                |
|--|--------------------------------|--------------------------------|
| 1. Medical expenses - Section 14(5)(Deductible amount only) ⓘ  | <input type="text" value="0"/> | <input type="text" value="0"/> |
| 2. Total remuneration excluding Directors' Fees ⓘ  | <input type="text" value="0"/> | <input type="text" value="0"/> |
| 3. Deduction for cost on protecting Intellectual Property (IP)<br>(i.e. 100% base deduction) - Section 14A                                   | <input type="text" value="0"/> | <input type="text" value="0"/> |
| 4. Participation in approved local trade fairs - Section 14B   | <input type="text" value="0"/> | <input type="text" value="0"/> |
| 5. Participation in overseas trade fairs, overseas business<br>development and investment study trips/ missions<br>- Section 14B/ 14K        | <input type="text" value="0"/> | <input type="text" value="0"/> |
| 6. General provisions for doubtful debts and diminution in value of<br>investments by banks or qualifying finance companies<br>- Section 14I | <input type="text" value="0"/> | <input type="text" value="0"/> |
| 7. Provision for impairment losses claimed by bank   | <input type="text" value="0"/> | <input type="text" value="0"/> |
| 8. Deduction for special reserve of Approved General Insurance<br>- Section 14O  | <input type="text" value="0"/> | <input type="text" value="0"/> |
| 9. Deduction for expenditure incurred on Renovation or<br>Refurbishment works - Section 14Q  | <input type="text" value="0"/> | <input type="text" value="0"/> |
| 10. Deduction for cost on IP In-Licensing<br>(i.e. 100% base deduction) - Section 14WA   | <input type="text" value="0"/> | <input type="text" value="0"/> |

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

# User Guide (Company): e-Filing Form C

**Part B Current Year Capital Allowances Claimed as per Tax Computation**

Industrial Building Allowances

12. Total Industrial Building Allowances ⓘ

Land Intensification Allowances

13. Land Intensification Allowances (Initial Allowances)

14. Land Intensification Allowances (Annual Allowances)

Capital Allowances - Total Allowances/ Charges ⓘ

15. Sections 19 and 19A(2BAA) ⓘ

16. Sections 19A(1) and 19A(2BAA) ⓘ

17. Sections 19A(2), 19A(2BAA), 19A(3), 19A(4), 19A(10) and 19A(10A) ⓘ

18. Section 19B ⓘ

**Part C Foreign Tax Paid on Foreign Income Received in Singapore** ⓘ 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 ⓘ

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

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

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

**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

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

**Part C Foreign Tax Paid on Foreign Income Received in Singapore** ⓘ Click to Hide ▲

| 19.  | Nature of Income*  | Country*  | Amount*                           | Amount* ⓘ                         |
|--|--------------------|-----------|-----------------------------------|-----------------------------------|
|  | ---- Select ---- ▼ | Specify ▼ | <input type="text" value="0.00"/> | <input type="text" value="0.00"/> |
| <span>+</span> Add another row <span>Maximum 6 rows</span> |                    |           |                                   |                                   |

# User Guide (Company): e-Filing Form C

Part C Foreign Tax Paid on Foreign Income Received in Singapore
*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

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

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


GO TO SELECTED PAGE

OR

Save and proceed to Confirmation Page to verify filing details.

CONFIRMATION PAGE

SAVE DRAFT

| Step | Action/ Note   |
|------|--|
|      | <b>Additional Info</b>   |
| 1    | <p>For a company without Group Relief and Related Party Transactions, click on <b>Confirmation Page</b>.</p> <p>Otherwise, click on <b>Proceed</b> to move on to Group Relief/ Related Party Transactions.</p>   |
|      | <p><b>Notes:</b></p> <ol style="list-style-type: none"> <li>You can click on <b>Go to Selected Page</b> to go back to relevant parts of Form C to check or make changes.</li> <li>You can click on <b>Save Draft</b> to save a copy of the Form C on the Portal and continue the e-Filing at a later date.</li> <li>Form C with <b>Draft</b> or <b>Pending Approval</b> status will be retained in the Portal for 21 days or until the filing due date of 30 Nov, whichever is later.</li> <li>You can click on the  icon to read the explanatory notes.</li> </ol> |

# User Guide (Company): e-Filing Form C

|                 |                       |                            |
|-----------------|-----------------------|----------------------------|
| General Info    | Assessment 1          | Assessment 2               |
| Additional Info | <b>Group Relief</b> ! | Related Party Transactions |

## Form GR A

### 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. ⓘ
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).

|  |     |
|--|-----|
|  | S\$ |
| Loss Transferred declared in Assessment (Part 1) | 100 |
| Total Loss Items Transferred (as declared below) | 0   |
| Amount does not tally                            |     |

| Step | Action/ Note   |
|------|--|
|      | <b>Group Relief - GR A</b><br><i>(to complete when there is Loss Transferred to Claimant Company)</i><br>(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 S\$ 0 S\$ 0

Unutilised Loss S\$ 0 S\$ 0

Unutilised Donation S\$ 0 S\$ 0

**ADD TO LIST**

Maximum 20 claimants

**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   |
|------|--|
|      | <b>Group Relief - GR A</b>   |
| 1    | Enter claimant's information:<br>- Name of Claimant<br>- Tax Ref No. of Claimant<br>- 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 <b>Add to List</b> .  |
| 4    | For a company without Related Party Transactions to declare, click on <b>Confirmation Page</b> .<br><br>Otherwise, click on <b>Proceed</b> to move on to Related Party Transactions. |
|      | <u>Notes:</u><br>1. You can add up to 20 claimants.<br>2. Please click on <b>Add to List</b> 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:

- 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. ⓘ
- 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

Save and proceed to selected page.

General Info

GO TO SELECTED PAGE

Next Step

OR

Save and proceed to Confirmation Page to verify filing details.

CONFIRMATION PAGE

SAVE DRAFT

| Step | Action/ Note   |
|------|--|
|      | <b>Group Relief - GR B</b><br><i>(to complete when there is Loss Claimed from Transferor Company)</i>  |
| 1    | Enter transferor's information:<br>- Name of Transferor<br>- Tax Ref No. of Transferor<br>- Continuous Period From/ To   |
| 2    | Click on <b>Add to List</b> .  |
| 3    | For a company without Related Party Transactions to declare, click on <b>Confirmation Page</b> .<br><br>Otherwise, click on <b>Proceed</b> to move on to Related Party Transactions. |
|      | <u>Notes:</u><br>1. You can add up to 20 transferors.<br>2. Please click on <b>Add to List</b> 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\$) ⓘ 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<br>S\$ | Expense/ Payment<br>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 ⓘ | 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  |
|------|---|
|      | <b>Related Party Transactions</b><br><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><br>(continue to next page) |
| 1    | Click on <b>Yes</b> if the company is the ultimate holding company of its group.<br><br>Else click on <b>No</b> . 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\*

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\$) ⓘ

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 3 Information on Sale of Goods and Provision of Services

2d. 3a. Do the sale of goods and provision of services to 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

0

2f. Total Related Party Transactions

0

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

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.

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.

3b. Sale of goods and provision of services to the top 5 (based on total value) related parties outside Singapore

|      | Name of Related Party* | Country*             | Relationship Type* ⓘ | Amount (S\$)*        |
|------|------------------------|----------------------|----------------------|----------------------|
| i.   | <input type="text"/>   | <input type="text"/> | <input type="text"/> | <input type="text"/> |
| ii.  | <input type="text"/>   | <input type="text"/> | <input type="text"/> | <input type="text"/> |
| iii. | <input type="text"/>   | <input type="text"/> | <input type="text"/> | <input type="text"/> |
| iv.  | <input type="text"/>   | <input type="text"/> | <input type="text"/> | <input type="text"/> |
| v.   | <input type="text"/>   | <input type="text"/> | <input type="text"/> | <input type="text"/> |

# 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\$) 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<br>S\$ | Expense/ Payment<br>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

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.

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.

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* <span style="font-size: small;"> ⓘ</span> | Amount (S\$)* |
|---------------------------|---|--|---------------|
| i. <input type="text"/>   | Specify <span style="font-size: small;"> ▼</span> | Specify <span style="font-size: small;"> ▼</span>            | 0             |
| ii. <input type="text"/>  | Specify <span style="font-size: small;"> ▼</span> | Specify <span style="font-size: small;"> ▼</span>            | 0             |
| iii. <input type="text"/> | Specify <span style="font-size: small;"> ▼</span> | Specify <span style="font-size: small;"> ▼</span>            | 0             |
| iv. <input type="text"/>  | Specify <span style="font-size: small;"> ▼</span> | Specify <span style="font-size: small;"> ▼</span>            | 0             |
| v. <input type="text"/>   | Specify <span style="font-size: small;"> ▼</span> | Specify <span style="font-size: small;"> ▼</span>            | 0             |

# User Guide (Company): e-Filing Form C

Part 5 Information on Loans and Non-Trade Amounts

|  | Opening Balance<br>S\$         | Closing Balance<br>S\$         |
|--|--------------------------------|--------------------------------|
| 5a. Loans and non-trade amounts due from all related parties | <input type="text" value="0"/> | <input type="text" value="0"/> |
| 5b. Loans and non-trade amounts due to all related parties   | <input type="text" value="0"/> | <input type="text" value="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  |
|------|---|
|      | <b>Related Party Transactions</b>   |
| 1    | If the company has <b>loans and non-trade amounts</b> due from or to related parties, input respective amounts under Opening/ Closing Balance for 5a and 5b.  |
| 2    | Click on <b>Confirmation Page</b> .   |
|      | <u>Notes:</u> <ol style="list-style-type: none"> <li>You can click on <b>Save Draft</b> to save a copy of the Form C on the Portal and continue the e-Filing at a later date.</li> <li>Form C with <b>Draft</b> or <b>Pending Approval</b> status will be retained in the Portal for 21 days or until the filing due date of 30 Nov, whichever is later.</li> <li>An auto-save feature will save the filing information as Draft when you move to a different tab.</li> </ol> |

# 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

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

# User Guide (Company): e-Filing Form C

## 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

## 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:

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

This PC > OSDisk (C:) > A\_FormCDocuments

| Name  | Date modified     | Type               | Size   |
|---|-------------------|--------------------|--------|
| AuditedFinancialStatment_ABCPteLtd_1Jan-31Dec | 30/3/2017 1:55 PM | Adobe Acrobat D... | 64 KB  |
| Tax Computation_ABCPteLtd                     | 5/5/2016 5:30 PM  | Adobe Acrobat D... | 104 KB |

File name: AuditedFinancialStatment\_ABCPteLtd\_1Jan-31Dec

Open Cancel

Type of Document Status Details Actions

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

SELECT FILE

File Type Allowed pdf  
Maximum File Size 4 MB

Original TC and supporting schedules

SELECT FILE

File Type Allowed pdf  
Maximum File Size 4 MB

Do not attach Revised Tax Computation.

Next Step

| Step | Action/ Note   |
|------|--|
|      | <b>Submit Document</b><br><i>(To submit document, e.g. Financial Statements, Tax Computation, together with Form C)</i><br>(continue to next page)   |
| 1    | Click on <b>Select File</b> .  |
| 2    | Select the file to be submitted and click on <b>Open</b> .   |
|      | <b>Notes:</b> <ol style="list-style-type: none"> <li>Document attached has to be within the maximum file size and of acceptable file type, as stated.</li> <li>Do not attach any other documents that are not listed here. Please retain them and only submit upon request.</li> <li>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 <b>Revise/ Object to Assessment e-Service</b>.</li> </ol> |

# User Guide (Company): e-Filing Form C

**Document Submission**

| Type of Document ⓘ  | Status ⓘ | Details  | Actions  |
|---|----------|--|----------|
| Audited financial statements<br>(Unaudited if company is exempted from audit under the Companies Act) |          | <b>File Attached</b> AuditedFinancialStatment_ABCPteLtd_1Jan-31Dec.pdf (64 KB) | X REMOVE |
| Original TC and supporting schedules  |          |  | X REMOVE |
| Do <u>not</u> attach Revised Tax Computation.   |          |  |          |
| <b>File Attached</b> TaxComputation_ABCPteLtd.pdf (104 KB)  |          |  |          |

**Next Step**

Submit Form C to IRAS.

SUBMIT

Confirm Submission

Submit to IRAS?

NO YES

**Next Step**

Submit Form C to Approver for review.

SUBMIT TO APPROVER

Confirm Submission

Submit to Approver?

NO YES

| Step | Action/ Note   |
|------|--|
|      | <b>Submit Document</b>   |
| 1    | A <b>Remove</b> button will appear after a file is selected. You can remove the file and re-select a correct file again by clicking on <b>Select File</b> .  |
| 2    | <b>Please check the filename to ensure the correct file has been attached before submitting the return.</b>  |
| 3    | Click on <b>Submit</b> if you are authorised as Approver.<br>or<br>Click on <b>Submit to Approver</b> if you are authorised as Preparer.   |
| 4    | Click on <b>Yes</b> in the pop up message box to confirm your submission to IRAS or Approver.  |
|      | <p><u>Notes:</u></p> <ol style="list-style-type: none"> <li>Approver will be able to remove and re-attach document(s) submitted by Preparer.</li> <li>Submission by Preparer will be retained in the Portal (pending submission to IRAS by Approver) for 21 days or until the filing due date of 30 Nov, whichever is later.</li> <li>Approver should retrieve and submit the Form C to IRAS before the information in the Form C is deleted.</li> </ol> |

# 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:

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<br>S\$ | YA 2021<br>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<br>S\$ | YA 2021<br>S\$ |
|--|----------------|----------------|
| The estimated tax payable is computed based on declaration in this return.<br>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  |
|------|---|
|      | <b>Acknowledgement Page</b>   |
|      | <u>Note:</u><br>The acknowledgement page can also be retrieved from myTax Portal via <b>View Notices/ Letters - Corporate Tax</b> . |

## Contact Information

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

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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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