

User Guide for Company Revise/ Object to Assessment

User Guide (Company): Revise/ Object to Assessment

The screenshot shows the myTax Portal interface for a company user. At the top left is the Inland Revenue Authority of Singapore logo. At the top right is the Singapore Government logo with the tagline 'Integrity · Service · Excellence' and links for 'Feedback' and 'Technical FAQ'. Below this is a navigation bar with the user's name 'ABC PTE LTD' and 'Tax Ref No. 201601234A'. The main navigation menu includes 'Overview', 'Corporate Tax', 'GST', 'Employers', 'Property', 'S45', and 'More'. The 'Corporate Tax' menu is expanded, showing options like 'Access Tax Agent e-Services', 'Apply for Certificate of Residence (COR)', 'File ECI', 'File Form C-S/C', 'Revise/ Object to Assessment' (highlighted with a green box), 'Submit Document', 'View Corporate Tax Filing Status', 'View Donations', and 'View Late Filing Fee/ Summons'. There is also a section for 'R&D Tax Allowance Scheme' with options to 'Submit Base Year & Base Expenditure' and 'View R&D Allowance Account'. Below the menu, there is a message: 'myTax Portal is a secured, personalised portal for you to view and manage your tax transactions with us, at your convenience. Use the navigation bar above to access a range of e-Services available to you.'

Step	Action/ Note
	Main Menu
1	Upon login to myTax Portal, select the e-Service from the menu: Corporate Tax > Revise/ Object to Assessment.
	Note: For steps on logging in to myTax Portal, you may refer to our Guide on How to Log In to myTax Portal.

User Guide (Company): Revise/ Object to Assessment

Revise/ Object to Assessment

File New Revision/ Objection

Year of Assessment

Revise/ Object to Estimated Chargeable Income (ECI)
 Revise Form C-S/ C Filing (Status of Form C-S/ C is Under Review)
 Object to Notice of Assessment (NOA) for Form C-S/ C

PROCEED

Records Pending Approval

1 - 1 of 1 Record(s)

Revise/ Object	Year of Assessment
NOA	2016
Updated by DERIK HO on 25 Aug 2017 11:52 AM	

Step	Action/ Note
	Revise/ Object to Assessment (Preparer's view)
1	Select the relevant Year of Assessment .
2	<p>Select one of the indicated radio buttons before clicking on Proceed to file a new application.</p> <ul style="list-style-type: none"> • Revise/ object to ECI—continue on pages 5 to 11 • Revise Form C-S/ C Filing—continue on pages 12 to 16 • Object to NOA for Form C-S/ C—continue on pages 17 to 22
	<p><u>Notes:</u></p> <ol style="list-style-type: none"> 1. Find out which radio button to choose for your scenario in our FAQs. 2. You will be prompted with the relevant error message if the objection is not applicable for the selected item. Please re-select based on the message. 3. Objection records which you have previously submitted to Approver will appear under Records Pending Approval.

User Guide (Company): Revise/ Object to Assessment

Revise/ Object to Assessment

File New Revision/ Objection

Year of Assessment

Revise/ Object to Estimated Chargeable Income (ECI)
 Revise Form C-S/ C Filing (Status of Form C-S/ C is Under Review)
 Object to Notice of Assessment (NOA) for Form C-S/ C

PROCEED

Records Pending Approval

1 - 6 of 6 Record(s)

Tax Ref No.	Name	Revise/ Object to	Year of Assessment	Actions
20120353D	ABC PTE LTD	NOA	2016	<input type="button" value="DELETE"/> <input type="button" value="PROCEED"/>

Updated by DERIK HO on 13 Jul 2017 02:32 PM

Step	Action/ Note
	Revise/ Object to Assessment (Approver's view)
1	<p>Select the relevant Year of Assessment and one of the indicated radio buttons before clicking on Proceed to file a new application.</p> <p>Or</p> <p>Click on Proceed to retrieve information for the respective record under Records Pending Approval if you wish to approve the objection.</p> <ul style="list-style-type: none"> Revise/ object to ECI—continue on pages 5 to 11 Revise Form C-S/ C Filing—continue on pages 12 to 16 Object to NOA for Form C-S/ C—continue on pages 17 to 22
	<p>Notes:</p> <ol style="list-style-type: none"> Find out which radio button to choose for your scenario in our FAQs. You will be prompted with the relevant error message if the objection is not applicable for the selected item. Please re-select based on the message. You will be able to view objection records which are submitted by Preparer under Records Pending Approval. Click on Delete if you wish to cancel the objection record.

User Guide (Company): Revise/ Object to ECI

Revise/ Object to Assessment

1. Main Form

2. Confirmation

3. Acknowledgement

Revise/ Object to ECI

Year of Assessment 2017

Financial Year End 31 Dec

Note

Should the revenue amount be different from that declared in the ECI Form, and there is no change in your ECI, you are not required to revise the revenue amount. You can revise the revenue amount when filing the income Tax Return (Form C-S/C).

The company qualifies for the tax exemption scheme for new start-up companies

Yes No

First YA after incorporation

Estimated Chargeable Income ⓘ

The Corporate Income Tax (CIT) Rebate will be given automatically. Please do not exclude CIT Rebate from the ECI amount.

Tax Rate(%)

ECI(\$\$)

17.00

34,534,345

10.00

44,230

0

0

Step

Action/ Note

Revise Estimated Chargeable Income (ECI)

(continue to next page)

1

Click on **Yes** and select the **First YA after incorporation** if the company qualifies for Tax Exemption Scheme for New Start-Up Companies.

2

Enter the revised ECI amounts that correspond to the appropriate tax rate.

User Guide (Company): Revise/ Object to ECI

Total ECI	S\$ 34,578,575
Estimated Tax Payable	S\$ 5,829,336.65
Less: Tax Previously Assessed	S\$ 5,829,336.65
Additional Tax Payable/(Tax to be Discharged)	S\$ 0.00

Reasons for Revision/ Objection to Assessment*

Revise ECI

240 characters

Next Step

Discard changes and return to Revision/ Objection Summary

CANCEL FILING

OR

Proceed to Confirmation Page to verify filing details

CONFIRMATION PAGE

CLEAR ALL

Step	Action/ Note
	Revise Estimated Chargeable Income (ECI)
1	Enter the Reasons for Revision/ Objection to Assessment .
2	Click on Confirmation Page . (continue on page 9)
	<p><u>Note:</u></p> <p>The information entered by the Preparer will be populated if the Approver is retrieving the record under Records Pending Approval.</p>

User Guide (Company): Revise/ Object to ECI

Revise/ Object to Assessment

1. Main Form

2. Confirmation

3. Acknowledgement

Revise/ Object to ECI

Year of Assessment 2017

Financial Year End 31 Dec

Note

Should the revenue amount be different from that declared in the ECI Form, and there is no change in your ECI, you are not required to revise the revenue amount. You can revise the revenue amount when filing the income Tax Return (Form C-S/C).

The company qualifies for the tax exemption scheme for new start-up companies

Yes No

First YA after incorporation

Estimated Chargeable Income [i](#)

The Corporate Income Tax (CIT) Rebate will be given automatically. Please do not exclude CIT Rebate from the ECI amount.

Tax Rate (%)

ECI (S\$)

17.00

216,170

10.00

0

0

0

Total ECI

S\$216,170

Step

Action/ Note

Online objection/ revision to ECI is disallowed.

(continue to next page)

User Guide (Company): Revise/ Object to ECI

Estimated Tax Payable

₹12,564.61

Revision to ECI is not allowed. Please state the reasons for the objection.

Reasons for Revision/ Objection to Assessment*

Revise ECI

240 characters

Next Step

Discard changes and return to Revision/ Objection Summary.

CANCEL FILING

OR

Proceed to Confirmation Page to verify filing details.

CONFIRMATION PAGE

CLEAR ALL

Step	Action/ Note
	Online objection/ revision to ECI is disallowed.
1	Enter the Reason for Objection/ Revision , if online revision to ECI is not allowed.
2	Click on Confirmation Page .

User Guide (Company): Revise/ Object to ECI

Revise/ Object to Assessment



1. Main Form

2. Confirmation

3. Acknowledgement

Revise/ Object to ECI

Confirmation

Name ABC PTE LTD
 Tax Ref No. 201601234A
 Year of Assessment 2017
 Financial Year End 31 Dec

Tax Rate (%)	ECI (\$\$)
17.00	34,534,345
10.00	44,200

Total ECI S\$ 34,578,545.00

Estimated Tax Payable S\$ 5,829,333.65

Less: Tax Previously Assessed S\$ 5,829,336.65

Additional Tax Payable/ (Tax to be Discharged) S\$ 5,829,333.65

Reasons for Revision/ Objection to Assessment

> Revise ECI

Step	Action/ Note
	Confirmation Page (continue to next page)
1	Verify the information entered.
	<u>Note:</u> You can click on Print to print or save a copy of the confirmation page.

User Guide (Company): Revise/ Object to ECI

Declaration

The company declares that the information given is true and complete.*

Details of Filer & Contact Person

Name of Filer TOM TAN Designation*

Name of Contact TOM TAN Designation*

Contact No.* +65

Next Step

Return to filing page to make changes OR

Submit Revision/ Objection to IRAS

Discard changes and return to Revision/ Objection Summary

Next Step

Return to filing page to make changes OR

Submit Revision/ Objection to Approver for review

Step	Action/ Note
	Confirmation Page
1	Complete the Declaration and Details of Filer & Contact Person sections.
2	Click on Submit if you are authorised as Approver. or Click on Submit to Approver if you are authorised as Preparer.
3	Click Yes to confirm your submission to IRAS or Approver in the pop up message box.
	<u>Note:</u> You can click on Amend to edit the information entered.

Confirm Submission

Submit to IRAS?

Confirm Submission

Submit to Approver?

User Guide (Company): Revise/ Object to ECI

Revise/ Object to Assessment PRINT

1. Main Form 2. Confirmation 3. Acknowledgement

Revise/ Object to ECI
Acknowledgement

Successful Submission

We have received your revision/ objection. The company will be informed of the status in due course.

Name	ABC PTE LTD	Tax Ref No.	201601234A
Acknowledgement No.	229210	Date/ Time	13 Jul 2017 5:32 PM
Year of Assessment	2017	Financial Year End	31-Dec

Details of Filer & Contact Person

Name of Filer	TOM TAN	Designation	MANAGER
Name of Contact Person	TOM TAN	Designation	MANAGER
Contact No.	61234567		

Summary

The company declares that it qualifies for the tax exemption scheme for new start-up companies and its first YA after incorporation is

Tax Rate (%)	ECI (\$S)
17.00	34,534,345
10.00	44,200
Total ECI	S\$ 34,578,545.00
Estimated Tax Payable	S\$ 5,829,333.65
Less: Tax Previously Assessed	S\$ 5,829,336.65
Additional Tax Payable/ (Tax to be Discharged)	S\$ 5,829,333.65

Reasons for Revision/ Objection to Assessment

> Revise ECI

Step	Action/ Note
	Acknowledgment Page
1	You will receive an acknowledgement upon successful submission.
2	Click on Print to print or save a copy of the Acknowledgement.
	<p><u>Note:</u></p> <p>Acknowledgement number will only be provided for successful submission to IRAS. No Acknowledgement number will be provided for submission pending Approver's action.</p>

User Guide (Company): Revise Form C-S/ C Filing

Revise/ Object to Assessment

1. Main Form

2. Confirmation

3. Acknowledgement

Revise Form C-S/ C Filing

Year of Assessment 2016

Financial Year End 31 Dec

Reasons for Revision*

Error in figures filed in Form C-S/ C

213 characters

Step	Action/ Note
	Revise Form C-S/ C Filing (continue to next page)
1	Enter the Reasons for Revision .
	<u>Note:</u> The information entered by the Preparer will be populated if the Approver is retrieving the record under Records Pending Approval .

User Guide (Company): Revise Form C-S/ C Filing

File Attachment

SN	Document	Filename	Actions
1	Revised Tax Computation	Test.pdf (80 KB)	X REMOVE
2	Other Attachment	(0 KB)	SELECT FILE

+ Add another document Maximum 10 documents

Next Step

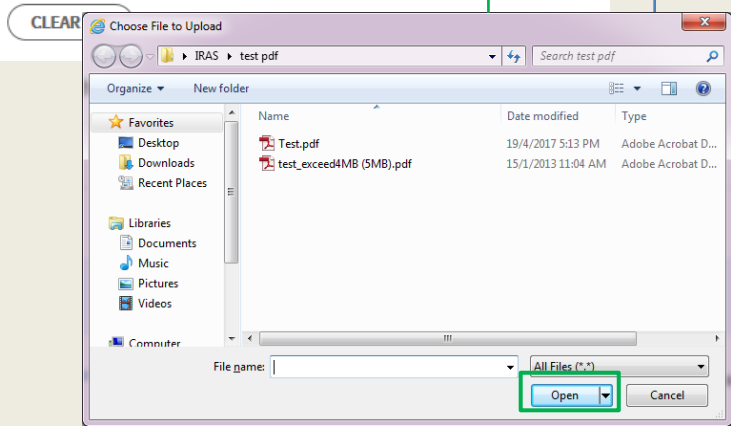
Discard changes and return to Revision/ Objection Summary

CANCEL FILING

OR

Proceed to Confirmation Page to verify filing details

CONFIRMATION PAGE



Step	Action/ Note
	Revise Form C-S/ C Filing
1	Click on Select File .
2	Select the file to be submitted and click on Open .
3	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 .
4	Click on Confirmation Page .
	<p><u>Notes:</u></p> <ol style="list-style-type: none"> 1. The file attachment can only be done by Approver. 2. Additional files can be attached via Add another document hyperlink. 3. Document attached has to be within the maximum file size of 2MB and in PDF format.

User Guide (Company): Revise Form C-S/ C Filing

Revise/ Object to Assessment

 PRINT

1. Main Form

2. Confirmation

3. Acknowledgement

Revise Form C-S/ C Filing

Confirmation

Name	ABC PTE LTD
Tax Ref No.	201601234A
Year of Assessment	2017
Financial Year End	31 Dec

Reasons for Revision

> Error in figures filed in Form C-S/ C

File Attachment

S/N	Document	Filename
1	Revised Tax Computation	Test.pdf (80 KB)
2	Other Attachment	Supported File Type(s) pdf Maximum File Size 2.00 MB

Step	Action/ Note
	Confirmation Page (continue to next page)
1	Verify the information entered
	<u>Note:</u> You can click on Print to print or save a copy of the confirmation page.

User Guide (Company): Revise Form C-S/ C Filing

Declaration

The company declares that the information given is true and complete.*

Details of Filer & Contact Person

Name of Filer TOM TAN **Designation***

Name of Contact Person* TOM TAN **Designation***

Contact No.* +65

Next Step

Return to filing page to make changes **OR** Submit Revision/ Objection to IRAS

Discard changes and return to Revision/ Objection Summary

Confirm Submission

Submit to IRAS?

Next Step

Return to filing page to make changes **OR** Submit Revision/ Objection to Approver for review

Confirm Submission

Submit to Approver?

Step	Action/ Note
	Confirmation Page
1	Complete the Declaration and Details of Filer & Contact Person sections.
2	Click on Submit if you are authorised as Approver. or Click on Submit to Approver if you are authorised as Preparer.
3	Click Yes to confirm your submission to IRAS or Approver in the pop up message box.
	Note: You can click on Amend to edit the information entered.

User Guide (Company): Revise Form C-S/ C Filing

Revise/ Object to Assessment PRINT

1. Main Form 2. Confirmation **3. Acknowledgement**

Acknowledgement for Revise Form C-S/ C Filing

Successful Submission

We have received your revision/ objection. The company will be informed of the status in due course.

Name	ABC PTE LTD	Tax Ref No.	201601234A
Acknowledgement No.	230772	Date/ Time	08 Aug 2017 4:17 PM
Year of Assessment	2017		

Details of Filer & Contact Person

Name of Filer	TOM TAN	Designation	MANAGER
Name of Contact Person	TOM TAN	Designation	MANAGER
Contact No.	+65 61234567		

Reasons for Revision

> Error in figures filed in Form C-S/ C

File Attachment

S/N	Document	Filename
1	Revised Tax Computation	Test.pdf (60 KB)
2	Other Attachment	Supported File Type(s) pdf Maximum File Size 2.00 MB

Step	Action/ Note
	Acknowledgement Page
1	You will receive an acknowledgement upon successful submission.
2	Click on Print to print or save a copy of the Acknowledgement.
	<p><u>Note:</u></p> <p>Acknowledgement number will only be provided for successful submission to IRAS. No Acknowledgement number will be provided for submission pending Approver's action.</p>

User Guide (Company): Object to NOA

Revise/ Object to Assessment

1. Main Form

2. Confirmation

3. Acknowledgement

Object to NOA

Year of Assessment 2016

Date of Notice of Assessment *



Objection Details

Is the objection in relation to a tax adjustment that has been finalised previously?*

Yes No

Are you objecting to more than 4 items?*

Yes No

Category	Item under Objection (100 characters)	Amount under Objection
<input type="text"/>	<input type="text"/>	SS <input type="text"/>
<input type="text"/>	<input type="text"/>	SS <input type="text"/>
<input type="text"/>	<input type="text"/>	SS <input type="text"/>
<input type="text"/>	<input type="text"/>	SS <input type="text"/>

Grounds of objection for all items listed above*

3000 character(s)

Step

Action/ Note

Object to Notice of Assessment (NOA)

(continue to next page)

1

Enter the **Date of Notice of Assessment**.

2

If the objection is lodged after two months from the date of NOA, please complete the **Reason for late objection**.

Reason for late objection *

You have missed the deadline to file the Notice of Objection. Please state your reason for late objection.

- Absence from Singapore
- Sickness
- Other reasonable causes,

3

Enter the **Objection Details** by selecting the respective radio buttons and completing:

- Category
- Item under Objection
- Amount under Objection
- Grounds of objection

Note:

Submit details via file attachment(s) if you are objecting to 5 or more items.

User Guide (Company): Object to NOA

File Attachment

Please provide details such as Year of Assessment, description, amount of the disputed items and detailed grounds of objection in the attachment(s).

Please ensure the attached documents are free of virus and active contents. [i](#)

SN	Document	Filename	Actions
1	Revised Tax Computation	Test.pdf (80 KB)	<input type="button" value="X REMOVE"/>
2	Other Attachment	Supported File Type(s) pdf Maximum File Size 2 MB	<input type="button" value="SELECT FILE"/>

[+ Add another document](#)

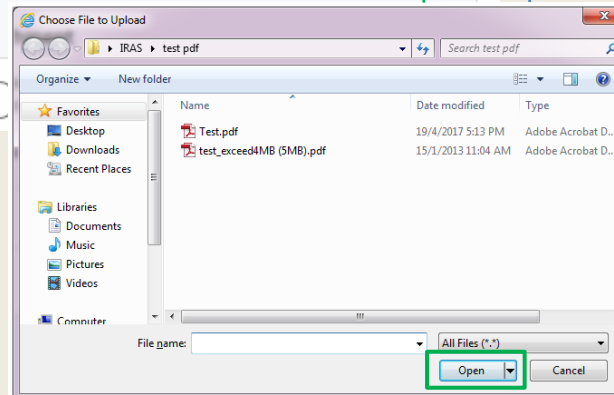
Maximum 10 documents

Next Step

Discard changes and return to Revision/ Objection Summary

OR

Proceed to Confirmation Page to verify filing details



Step	Action/ Note
	Object to Notice of Assessment (NOA)
1	Click on Select File .
2	Select the file to be submitted and click on Open .
3	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 .
4	Click on Confirmation Page .
	<p><u>Notes:</u></p> <ol style="list-style-type: none"> 1. The file attachment can only be done by Approver. 2. Additional files can be attached via Add another document hyperlink. 3. The information entered by the Preparer will be populated if the approver is retrieving the record under Records Pending Approval. 4. Document attached has to be within the maximum file size of 2MB and in PDF format.

User Guide (Company): Object to NOA

Revise/ Object to Assessment

 PRINT

1. Main Form

2. Confirmation

3. Acknowledgement

Object to NOA

Confirmation

Name	ABC PTE LTD
Tax Ref No.	201601234A
Year of Assessment	2017
Date of Notice of Assessment	01 Jul 2017

The company confirms that:

1. The objection is filed within 2 months from the date of the Notice of Assessment.
2. The objection is not in relation to a tax adjustment that has been finalised previously.
3. The details of the objection and reasons/ grounds of the objection have been provided as follows:

Category	Item under Objection	Amount under Objection (S\$)
ALLOWANCES/DONATIONS	Capital allowance claimed	10,000

Grounds of Objection

- > Fixed assets written off over one-year instead of three-years as they are low value assets.

File Attachment

SN	Document	Filename
1	Revised Tax Computation	Test.pdf (80 KB)
2	Other Attachment	

Step

Action/ Note

Confirmation Page
(continue to next page)

1

Verify the information entered and check the box to confirm.

Note:

You can click on **Print** to print or save a copy of the confirmation page.

User Guide (Company): Object to NOA

Declaration

The company declares that the information given is true and complete.*

Details of Filer & Contact Person

Name of Filer: TOM TAN Designation*

Name of Contact Person*: TOM TAN Designation*

Contact No.*: +65

Next Step

Return to filing page to make changes Submit Revision/ Objection to IRAS

 OR

Discard changes and return to Revision/ Objection Summary

Confirm Submission

Submit to IRAS?

Next Step

Return to filing page to make changes Submit Revision/ Objection to Approver for review

 OR

Confirm Submission

Submit to Approver?

Step	Action/ Note
	Confirmation Page (Approver's View)
1	Complete the Declaration and Details of Filer & Contact Person sections.
2	Click on Submit if you are authorised as Approver. or Click on Submit to Approver if you are authorised as Preparer.
3	Click Yes to confirm your submission to IRAS or Approver in the pop up message box.
	<u>Note:</u> You can click on Amend to edit the information entered.

User Guide (Company): Object to NOA

Revise/ Object to Assessment

 PRINT

1. Main Form

2. Confirmation

3. Acknowledgement

Object to NOA

Acknowledgement

Successful Submission

The Notice of Objection has been accepted as a valid objection based on the company's declaration. In the event that the company's declaration is incorrect, the Comptroller of Income Tax has the right to regard the Notice of Objection as invalid.

The tax issues in the Notice of Objection will be reviewed. The company will be informed of the outcome within 6 months.

Name	ABC PTE LTD	Tax Ref No.	201601234A
Acknowledgement No.	23476	Date/Time	13 Jul 2017 5:01 PM
Year of Assessment	2017		

Details of Filer & Contact Person

Name of Filer	TOM TAN	Designation	MANAGER
Name of Contact Person	TOM TAN	Designation	MANAGER
Contact No.	+65 61234567		

Step

Action/ Note

Acknowledgement Page
(continue to next page)

1

You will receive an acknowledgement upon successful submission.

2

Click **Print** to print or save a copy of the Acknowledgement.

Note:

Acknowledgement number will only be provided for successful submission to IRAS. No Acknowledgement number will be provided for submission pending Approver's action.

User Guide (Company): Object to NOA

Date of Notice of Assessment 01 Jul 2017

The company confirms that:

1. The objection is filed within 2 months from the date of the Notice of Assessment.
2. The objection is not in relation to a tax adjustment that has been finalised previously.
3. The details of the objection and reason/ ground for the objection have been provided as follows:

Category	Item under Objection	Amount under Objection (\$\$)
ALLOWANCES/DONATIONS	Capital allowance claimed	10,000

Grounds of Objection

> Fixed assets written off over one-year instead of three-years as they are low value assets.

File Attachment

S/N	Document	Filename
1	Revised Tax Computation	Test.pdf (80 KB)
2	Other Attachment	Supported File Type(s) pdf Maximum File Size 2.00 MB

Step	Action/ Note
	Acknowledgement Page

Contact Information

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

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