User Guide on Corporate Income Tax Filing

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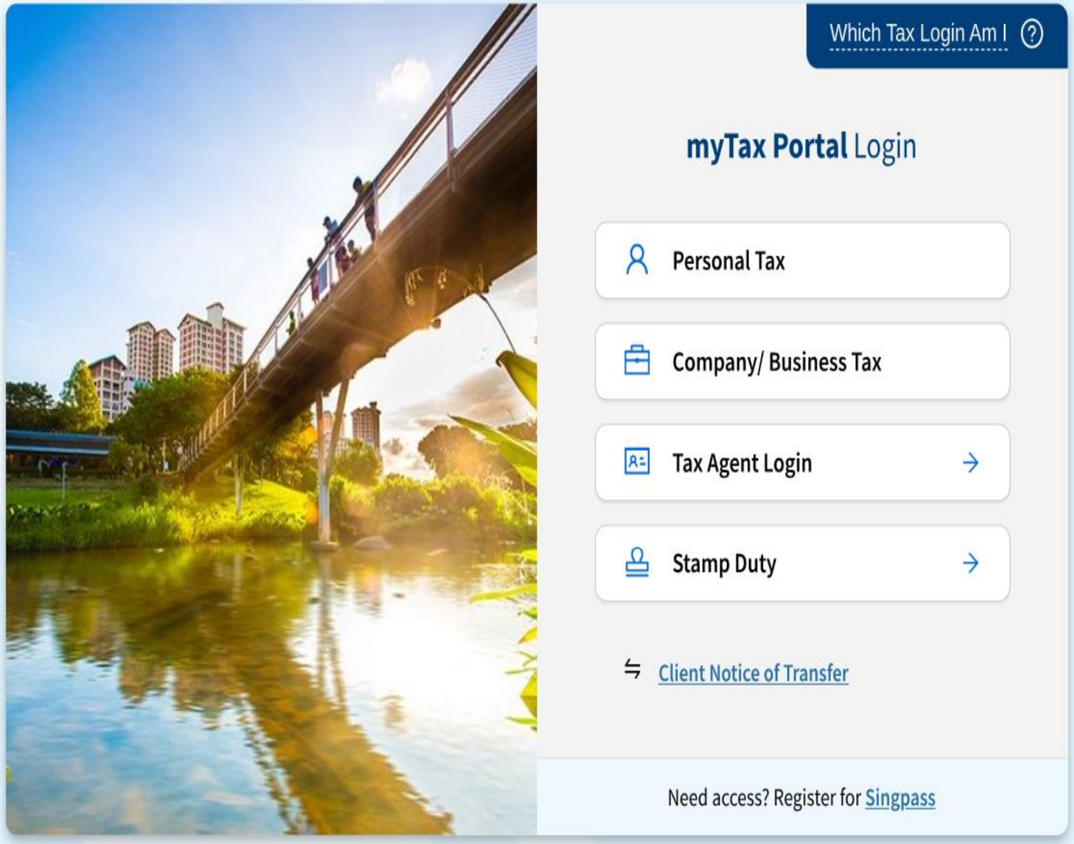
How to access mytax.iras.gov.sg

(1) Go to mytax.iras.gov.sg and log in with your Singpass.



(2) Click on **Corporate Tax** and select the relevant digital service.

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Form C-S/ Form C-S (Lite) / Form C

Things to Note

Declaration in Form C-S

- Declare your investment income by completing items 14a to 16

Form C-S

14a.	Gross Rental Income	0
14b.	Less: Deductible Expenses	0
14c.	Net Rental Income	0
15.	Interest Income	0
16.	Other Taxable Income	0

Things to Note

Declaration in **Form C-S (Cont'd)**

- Complete Part C- 'Information from financial statements'

Form C-S

Form C-S

Year of Assessment 2024

Part C - Information from Financial Statements S$

Information from Financial Statements

24.	Revenue (Enter the revenue as per the financial statements for period ending in 2023)	0
25.	Gross Profit/ Loss (Enter negative sign for Gross Loss, e.g. '-123456')	0
26.	Directors' Fees and Remuneration	0
27.	Total Remuneration excluding Directors' Fees	0
28.	Medical Expenses (Enter the deductible amount)	0

The 'Revenue' on item 24 refers to company's main source of income. For an Investment holding company, it would be its investment income (e.g. dividend, interest and rental).

This 'Revenue' field will be prefilled for Form C-S/ Form C-S (Lite) based on the amount entered at the 'Form Type Selection' page. You can revise the amount in this box.

Form C-S/ **Form C-S (Lite)** / Form C

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Things to Note

Declaration in **Form C-S (Lite)**

- Declare your investment income by completing items 7 to 9
- Complete Part C- 'Information from financial statements'

Form C-S (Lite)

7.	Net Rental Income	0
8.	Interest Income	0
9.	Other Taxable Income	0

Part C - Information from Financial Statements	S$
Information from Financial Statements	
17. Revenue (Enter the revenue as per the financial statements for period ending in 2023	0
18. Non-Taxable Income	0

The 'Revenue' on item 17 refers to company's main source of income. For an Investment holding company, it would be its investment income (e.g. dividend, interest and rental).

This 'Revenue' field will be prefilled for Form C-S/ Form C-S (Lite) based on the amount entered at the 'Form Type Selection' page. You can revise the amount in this box.

Form C-S/ Form C-S (Lite) / **Form C**

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Things to Note

Declaration in Form C

- Declare your investment income by completing items 1b to 2

Form C

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

1a. Trade/ Business Income/ Loss - Section 10(1)(a) — 1,600

Trade/ Business Income/ Loss:

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

Example: Investment income for YA 2024 is $1,600 from rent. To put this under item 1d instead of 1a.

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

1c. Trust Distribution (including REIT Distribution) - Section 10(1)(e) — 0
(Attach a list showing details of distributions received on Submit Document page.)

1d. Rent, Premiums and any other Profits arising from Property - Section 10(1)(f) — 1,600

1e. Royalties - Section 10(1)(f) — 0

1f. Other Income not falling under Items 1a to 1e - Section 10(1)(g) — 0

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

Things to Note

Declaration in **Form C (Cont'd)**

- Complete fields that are applicable to the company such as exempt foreign dividend under sec 13(8)

Form C

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
15.	Exempt Income/ Loss for Current Year of Assessment	Click to Hide ▲

Example: Exempt investment income (Sec13(8) exempt foreign dividend) for YA 2024 is $12,500

Type of Tax Incentive*	Amount*
Exempt Foreign Dividends, Branch Profits and Service Inc - S13(8) of ITA	12,500

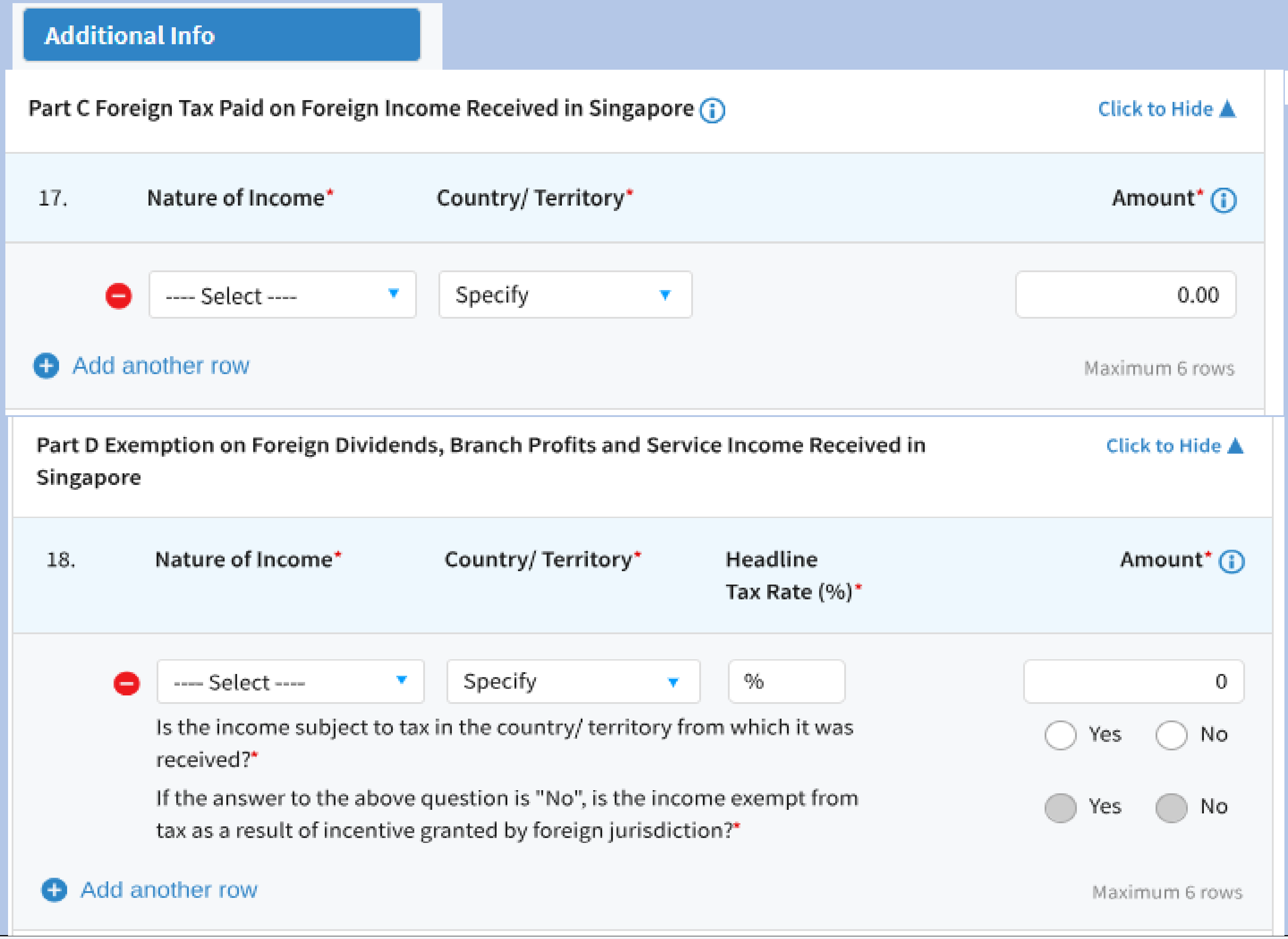
Add another row

Maximum 6 rows

Things to Note

Declaration in Form C (Cont’d)

- Complete fields that are applicable to the company such as exempt foreign dividend under sec 13(8)



Additional Info

Part C Foreign Tax Paid on Foreign Income Received in Singapore

Click to Hide

17.	Nature of Income*	Country/ Territory*	Amount*
	---- Select ----	Specify	0.00

Add another row

Maximum 6 rows

Part D Exemption on Foreign Dividends, Branch Profits and Service Income Received in Singapore

Click to Hide

18.	Nature of Income*	Country/ Territory*	Headline Tax Rate (%)*	Amount*
	---- Select ----	Specify	%	0

Is the income subject to tax in the country/ territory from which it was received?* Yes No

If the answer to the above question is "No", is the income exempt from tax as a result of incentive granted by foreign jurisdiction?* Yes No

Add another row

Maximum 6 rows

Form C

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Things to Note

Declaration in Form C (Cont'd)

- Complete 'Data as shown in the Financial Statements" under 'Assessment 2'

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

Form C

The 'Revenue' on item 33 refers to company's main source of income. For an investment holding company, it would be its investment income (e.g. dividend, interest and rental).

Thank you

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