

User Guide for e-Filing Form C-S/ C (New Companies)

User Guide: e-Filing Form C-S/ C (New Companies)

The screenshot shows the myTax Portal interface. At the top left is the Inland Revenue Authority of Singapore logo. The top center displays the TA Date: 10/10/2018. The top right features the Singapore Government logo and a link to the Technical FAQ. Below the header, the user's company name 'ABC PTE LTD' and Tax Ref No. '201312345A' are shown. A navigation bar includes links for 'Email Us (myTax Mail)', 'Notices/Letters', 'Account', and 'Logout'. A secondary navigation bar contains 'Overview', 'Corporate Tax', 'GST', 'Employers', and 'More', along with a search box. The 'Corporate Tax' dropdown menu is open, listing various services, with 'File Form C-S/ C' highlighted in a green box. Other items in the menu include 'Access Company Dashboard', 'Apply for Certificate of Residence (COR)', 'Apply for Waiver to Submit Tax Return (Dormant Company)', 'File ECI', 'Revise/ Object to Assessment', 'Submit Document', 'View Corporate Tax Filing Status', 'View Donations', 'View Late Filing Fee/ Summons', and 'R&D Tax Allowance Scheme' with sub-items 'Submit Base Year & Base Expenditure' and 'View R&D Allowance Account'. A text box at the bottom of the screenshot reads: '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 > File Form C-S/ C. |
| | <p><u>Note:</u> For steps on logging in to myTax Portal, you may refer to our guides on how to log in to myTax Portal:</p> <ul style="list-style-type: none"> - Company Login - Tax Agent Login |

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Client Selection
for File Form C-S/ C

Continue with

Client Tax Ref No. ⓘ

UEN-LOCAL CO ▼

NEXT

| Step | Action/ Note |
|------|--|
| | Client Selection (This screen is applicable to Tax Agent) |
| 1 | Enter the Client Tax Ref No. |
| 2 | Click on Next. |

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ABC PTE LTD
Tax Ref No. 201312345A

Email Us (myTax Mail) | Notices/Letters | Account | Logout

Overview | Corporate Tax | GST | Employers | Property | S45 | More | Search

File Form C-S/ C

New companies will receive their first Form C-S/ C e-Filing notification letter two years after their year of incorporation.

If your company closed its first set of financial statements in the year of incorporation and had commenced business or received any income, please click on PROCEED.

PROCEED

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| Step | Action/ Note |
|------|--|
| | Menu |
| 1 | Click on PROCEED to Request for Form C-S/ C. |
| | <p><u>Note:</u> The screenshots shown in this guide will only apply to new companies that close their first set of financial statements in the year of incorporation and are required to file an Income Tax Return (Form C-S/ C) for the Year of Assessment (YA) following the year of incorporation.</p> |

User Guide: e-Filing Form C-S/ C (New Companies)

Request for Form C-S/ C

 PRINT

1. Declaration

2. Request Outcome

Important

A newly incorporated company will receive its first tax filing (Form C-S/ C) notification two years after its incorporation. For example, a company incorporated in 2017 will receive its tax filing notification by May 2019. The company will only need to file Form C-S/ C for YA 2019 if it closed its first set of financial statements in 2018.

Complete the following fields if in the year of incorporation, 2017, your company had:

- closed its first set of financial statements; and
- commenced business/ received any income.

1. The company's financial year end (FYE) is 31 DEC.

UPDATE FYE

2. The company closed its first set of financial statements in 2017.*

Yes No

CANCEL

 PRINT

| Step | Action/ Note |
|------|---|
| | Declaration |
| 1 | Update Financial Year End if there is a change. |
| 2 | Enter the required information. |
| | <u>Note:</u> Only persons authorised as 'Approver' can make changes to Financial Year End. |

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Declaration

The company will file its income tax return (Form C-S/ C) by the filing due date. IRAS will take enforcement action(s) against the company for late or non-filing of its return.*

Details of Applicant & Contact Person

Name of Applicant TEST_Douglas Faulkner **Designation***

Name of Contact Person* TEST_Douglas Faulkner **Designation***

Contact No.* +65

Next Step

100%

Confirm Submission

Submit application to IRAS?

| Step | Action/ Note |
|------|--|
| | Declaration |
| 3 | Complete the sections on Declaration and Details of Applicant & Contact Person . |
| 4 | Click on Submit . |
| | <u>Note:</u> Authorised Approver and Preparer can submit the request to IRAS. |

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Request Outcome for Form C-S/ C



1. Declaration

2. Request Outcome

Successful Request

Thank you for confirming the company's financial year end and first financial period. Please E-FILE your company's Form C-S/ C by the filing due date.

| | | | |
|----------------------------|-------------|--------------------|----------------------|
| Name | ABC PTE LTD | Tax Ref No. | 201312345A |
| Acknowledgement No. | 388150 | Date/ Time | 12 Oct 2018 11:48 AM |

Details of Applicant & Contact Person

| | | | |
|-------------------------------|---------------|--------------------|----------|
| Name of Applicant | TINA TAN | Designation | DIRECTOR |
| Name of Contact Person | TINA TAN | Designation | DIRECTOR |
| Contact No. | +65 6123 4567 | | |

Declaration Summary

The company's financial year end (FYE) is 31 DEC.
 The company closed its first set of financial statements in 2017.
 The company must file its income tax return (Form C-S/ C) by the filing due date. Otherwise, IRAS will take enforcement action(s) against the company for late and non-filing of its return.

Next Step

PROCEED TO E-FILE

| Step | Action/ Note |
|------|---|
| | Request Outcome |
| 1 | You will receive an acknowledgement upon successful submission. |
| 2 | Click on PROCEED TO E-FILE to continue filing for current YA return. From YA 2020, e-Filing of Form C-S/ C is compulsory for all companies. |
| | <u>Notes:</u> 1. Acknowledgement number will only be provided for successful submission to IRAS. 2. You can click on Print to print or save a copy of the Acknowledgement. |

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ABC PTE LTD
Tax Ref No. 201312345A

Email Us (myTax Mail) | Notices/Letters | Account | Logout

Overview | Corporate Tax | GST | Employers | Property | S45 | More | Search

File Form C-S/ C

Filing Summary

| Year of Assessment | Date Due | Status | Actions |
|--------------------|-------------|--------|------------------------|
| 2018 | 30 Nov 2018 | NEW | E-FILE |

Due date will be extended to 15 Dec 2018 if the company e-Files the return.

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IRAS 04/10/2018-01U

| Step | Action/ Note |
|------|---|
| | Filing Summary |
| 1 | Click on E-File to begin filing. For the step-by-step guide on e-Filing of Form C-S / C, please refer to: www.iras.gov.sg > e-Services > Businesses > Companies/ Tax Agents . |

Contact Information

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

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