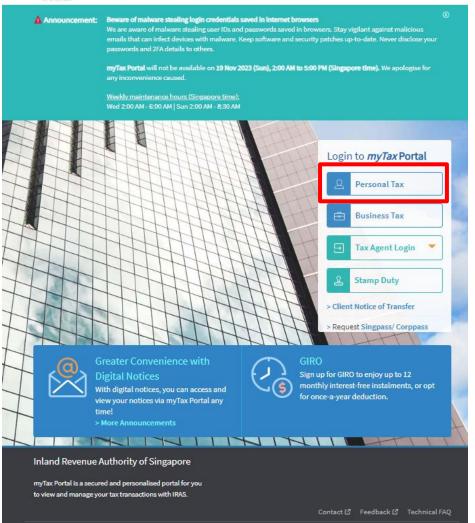
User Guide for Submit EIS Enhanced Deduction/ Allowance Records Digital Service For Individuals



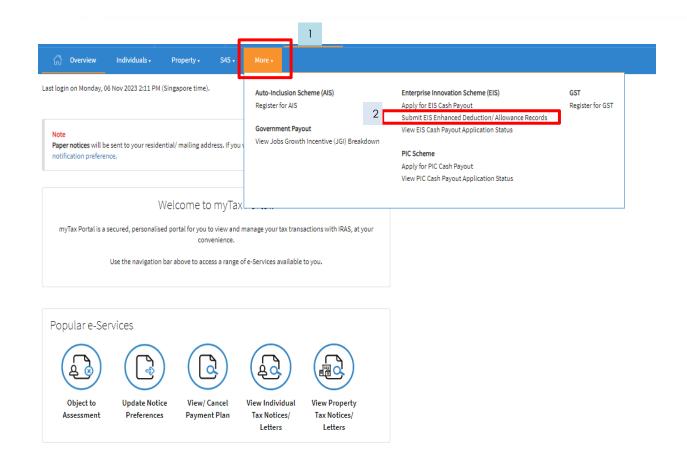
User guide (For Individuals): Submit EIS Enhanced Deduction/ Allowance Records





S/N	Action/ Note
Loggir	ng in to myTax Portal
1	Enter the URL: https://mytax.iras.gov.sg/ESVWeb/default.aspx
2	Select "Personal Tax" (for Individual Income Tax)
3	Login with Singpass* *You may use the Singpass app or Password login

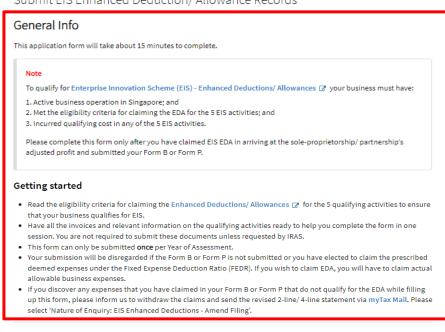
User guide (For Individuals): Submit EIS Enhanced Deduction/ Allowance Records



S/N	Action/ Note
Enteri	ng myTax Portal e-Services
1	Upon login to myTax Portal, click on "More"
2	Select "Submit EIS Enhanced Deduction/ Allowance Records"

User guide (For Individuals): Submit EIS Enhanced Deduction/ Allowance Records





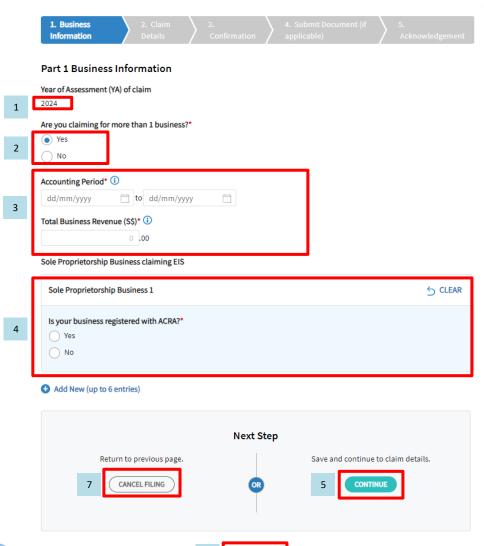
Visit the IRAS website for more information abou	ut Enterprise Innovation Scheme	(EIS). 🔀
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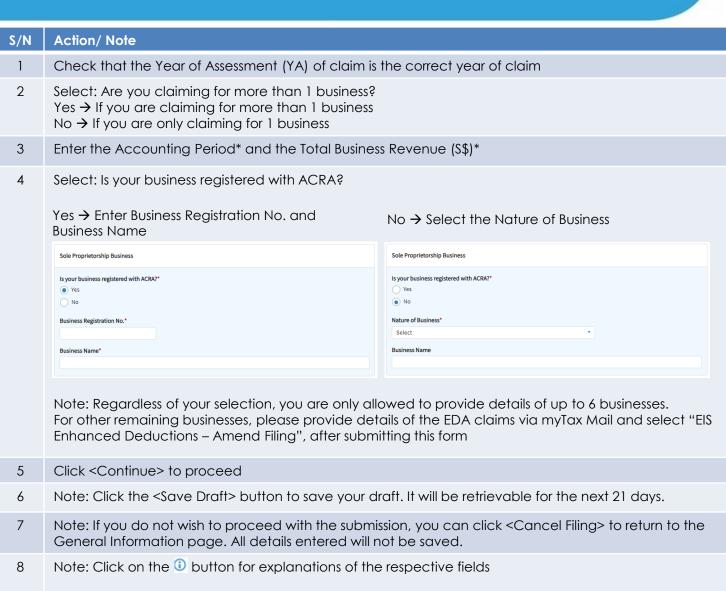
Y	A 2024 - NEW		
	Due Date 18 Apr 2024	2	SUBMIT

Inland Revenue Authority of Singapore	
myTax Portal is a secured and personalised portal for you	

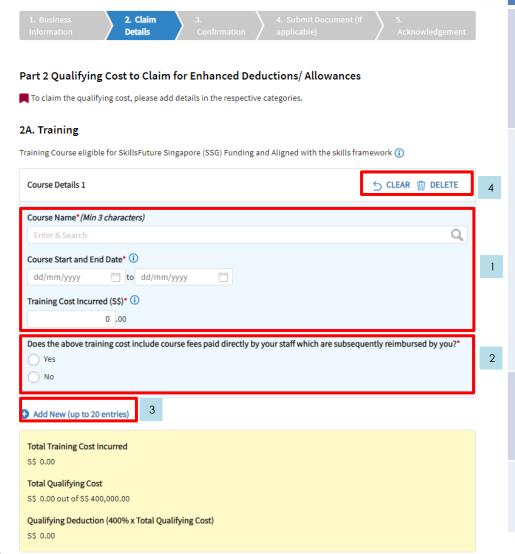
S/N	Action/ Note
1	Note: Please read the general information to ensure that your business has met the qualifying conditions and prepared the relevant documents before you begin
2	Click <submit> to proceed with the submission of your record</submit>

User guide: Submit EIS Enhanced Deduction/ Allowance Records (Business Information)





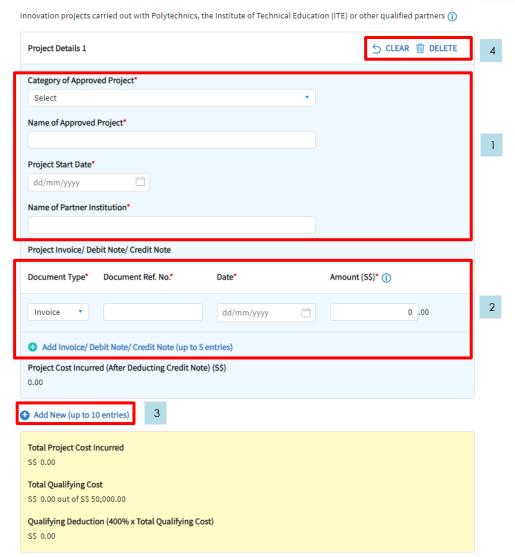
User guide: Submit EIS Enhanced Deduction/ Allowance Records (Training)



S/N	Action/ Note
1	Enter the following information: Course Name* → Mandatory field, you are required to key in a minimum of 3 characters and click of the search for the course Course Start and End Date* → Period in which the course start and end Training Cost Incurred (S\$)* → Cost incurred on the training course
2	Select: Does the above training cost include course fees paid directly by your staff which are subsequently reimbursed by you?* Yes → Enter the Amount of Reimbursement and Description of reimbursement Does the above training cost include course fees paid directly by your staff which are subsequently reimbursed by you?* No No Pescription of Reimbursement (S\$)* Description of Reimbursement* No → You are not required to enter any additional information
3	Add New: You are only allowed up to 20 entries for training. If you have exceeded the maximum number of entries, please combine the values of all the remaining claims into the last entry and provide details/breakdowns of the remaining claims by logging in to myTax Portal > Email Us > Select EIS Enhanced Deductions – Amend Filing.
4	Note: Click <delete> to delete the entire card i.e. Course Details 1 will be deleted Click <clear> to clear all the fields in the course details i.e. Fields in Course Details 1 will be cleared</clear></delete>

User guide: Submit EIS Enhanced Deduction/ Allowance Records (Innovation Projects)

2B. Innovation Projects carried out with Partner Institutions

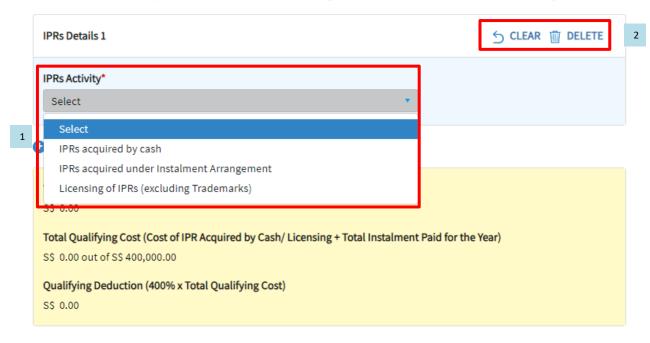


S/N	Action/ Note
1	Select: Category of Approved Project* → Select the appropriate category
	 Enter the following information: Name of Approved Project* Project Start Date* Name of Partner Institution*
2	Select and enter the following information: Document Type* \rightarrow For the first row, the default type of document will be "Invoice", subsequently please select the correct document type
	Document Ref. No * \rightarrow Enter the Document Ref No. based on the invoice/debit note/credit note
	Date* → Enter the date stated on the document type chosen
	Amount* → Enter the amount as per the document
	You are only allowed up to 5 entries for the claims of Project Invoice/ Debit Note/ Credit Note. If you are unable to key in all the invoices/ debit/ credit notes, please combine the remaining values and provide the remaining total in the last row
3	Add New: You are only allowed up to 10 entries for Innovation Projects. Please combine the values of all the remaining claims into the last entry and provide details/ breakdowns of the claims by logging in to myTax Portal > Email Us > Select EIS Enhanced Deductions – Amend Filing.
4	Note: Click <delete> to delete the entire card i.e. Project Details 1 will be deleted Click <clear> to clear all the fields in the course details i.e. Fields in Project Details 1 will be cleared</clear></delete>

User guide: Submit EIS Enhanced Deduction/ Allowance Records (Intellectual Property Rights (IPRs))

2C. Acquisition and Licensing of Intellectual Property Rights (IPRs)

For business with annual revenue no more than \$500 million in the basis period of the YA of claim ()
For acquisition of IPR, only companies and partnerships are eligible. Sole proprietorship businesses are not eligible.

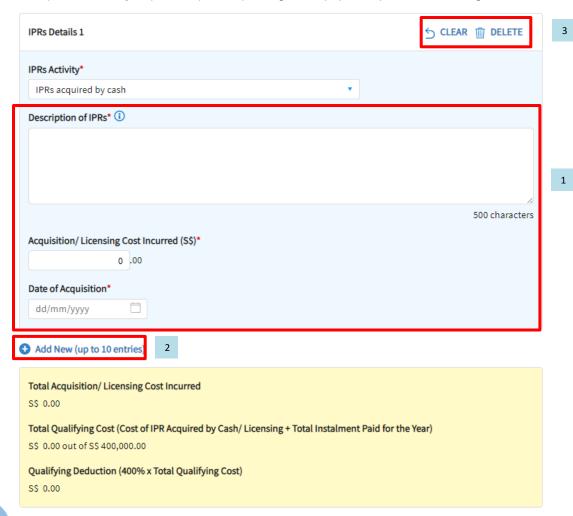


S/N	Action/ Note
1	Select: Please select the IPRs Activity from the dropdown list
2	Note: Click <delete> to delete the entire IPRs details Click <clear> to clear all the fields in the IPRs details</clear></delete>

User guide: Submit EIS Enhanced Deduction/ Allowance Records (IPRs acquired by cash)

2C. Acquisition and Licensing of Intellectual Property Rights (IPRs)

For business with annual revenue no more than \$500 million in the basis period of the YA of claim (1)
For acquisition of IPR, only companies and partnerships are eligible. Sole proprietorship businesses are not eligible.

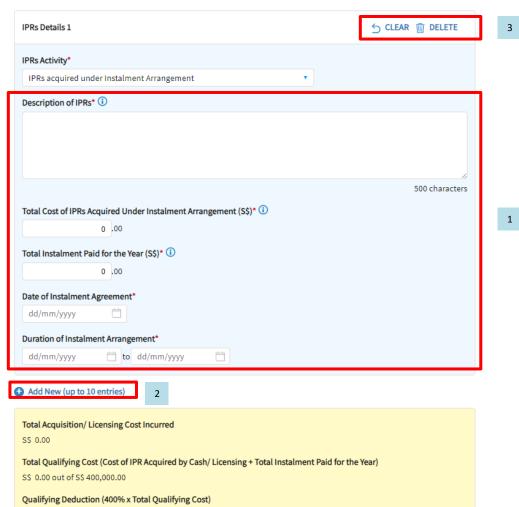


S/N	Action/ Note
1	 Enter the following information: Description of IPRs* Acquisition/ Licensing Cost Incurred (S\$)* Date of Acquisitions*
2	Add New: You are only allowed up to 10 entries for IPRs. Please combine the values of all the remaining claims into the last entry and provide details/ breakdowns of the remaining claims by logging in to myTax Portal > Email Us > Select EIS Enhanced Deductions – Amend Filing.
3	Note: Click <delete> to delete the entire card i.e. IPR Details 1 will be deleted Click <clear> to clear all the fields in the course details i.e. Fields in IPR Details 1 will be cleared</clear></delete>

User guide: Submit EIS Enhanced Deduction/ Allowance Records (IPRs acquired under Instalment Arrangement)

2C. Acquisition and Licensing of Intellectual Property Rights (IPRs)

For business with annual revenue no more than \$500 million in the basis period of the YA of claim ①
For acquisition of IPR, only companies and partnerships are eligible. Sole proprietorship businesses are not eligible.

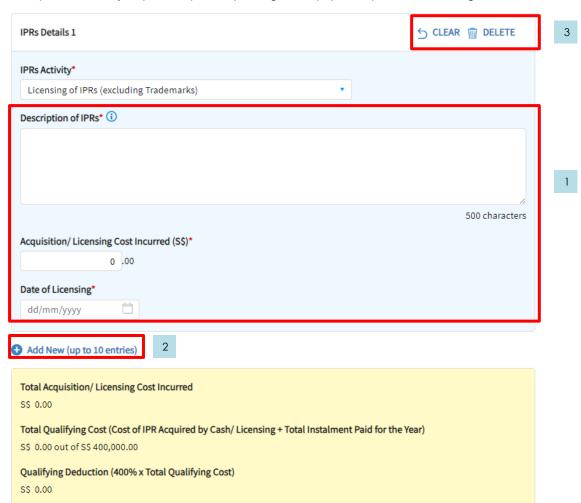


S/N	Action/ Note
1	 Enter the following information: Description of IPRs* Total Cost of IPRs Acquired under Instalment Arrangement (\$\$)* Total Instalment Paid for the Year (\$\$)* Date of Instalment Agreement* Duration of Instalment Arrangement*
2	Add New: You are only allowed up to 10 entries for IPRs. Please combine the values of all the remaining claims into the last entry and provide details/ breakdowns of the claims by logging in to myTax Portal > Email Us > Select EIS Enhanced Deductions – Amend Filing.
3	Note: Click <delete> to delete the entire card i.e. IPR Details 1 will be deleted Click <clear> to clear all the fields in the course details i.e. Fields in IPR Details 1 will be cleared</clear></delete>

User guide: Submit EIS Enhanced Deduction/ Allowance Records (Licensing of IPRs (excluding Trademarks))

2C. Acquisition and Licensing of Intellectual Property Rights (IPRs)

For business with annual revenue no more than \$500 million in the basis period of the YA of claim (1)
For acquisition of IPR, only companies and partnerships are eligible. Sole proprietorship businesses are not eligible.



S/N	Action/ Note
1	 Enter the following information: Description of IPRs* Acquisition/ Licensing Cost Incurred (S\$)* Date of Licensing*
2	Add New: You are only allowed up to 10 entries for IPRs. Please combine the values of all the remaining claims into the last entry and provide details/ breakdowns of the claims by logging in to myTax Portal > Email Us > Select EIS Enhanced Deductions – Amend Filing.
3	Note: Click <delete> to delete the entire card i.e. IPR Details 1 will be deleted Click <clear> to clear all the fields in the course details i.e. Fields in IPR Details 1 will be cleared</clear></delete>

User guide: Submit EIS Enhanced Deduction/ Allowance Records (Registration of Intellectual Property)

2D. Registration of Intellectual Property (IP)

Registration of Patents, Trademarks, Designs and Plant Varieties (1) IP Details 1 Date Incurred* (i) dd/mm/yyyy Description of Patents, Trademarks, Designs and Plant Varieties* 500 characters A. Registration Fee (S\$)* (i) 0 .00 B. Service Fee and Other Fees (S\$) (i) Total Cost Incurred (A+B) (S\$)* (i) Add New (up to 10 entries) Total Registration Cost Incurred S\$ 0.00 **Total Qualifying Cost** S\$ 0.00 out of S\$ 400,000.00 Qualifying Deduction (400% x Total Qualifying Cost) S\$ 0.00

S/N	Action/ Note
1	 Enter the following information: Date Incurred* Description of Patents, Trademarks, Designs and Plant Varieties* Registration Fees (\$\$)* Service Fee and Other Fees (\$\$)*
2	Add New: You are only allowed up to 10 entries for IP. Please combine the values of all the remaining claims into the last entry and provide details/ of the claims by logging in to myTax Portal > Email Us > Select EIS Enhanced Deductions – Amend Filing.
3	Note: Click <delete> to delete the entire card i.e. IP Details 1 will be deleted Click <clear> to clear all the fields in the course details i.e. Fields in IP Details 1 will be cleared</clear></delete>

User guide: Submit EIS Enhanced Deduction/ Allowance Records (R&D – Qualifying Criteria)

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Add New Qualifying Research and Development (R&D) undertaken in Singapore

Please complete the following to check the eligibility of the R&D project that you are claiming.

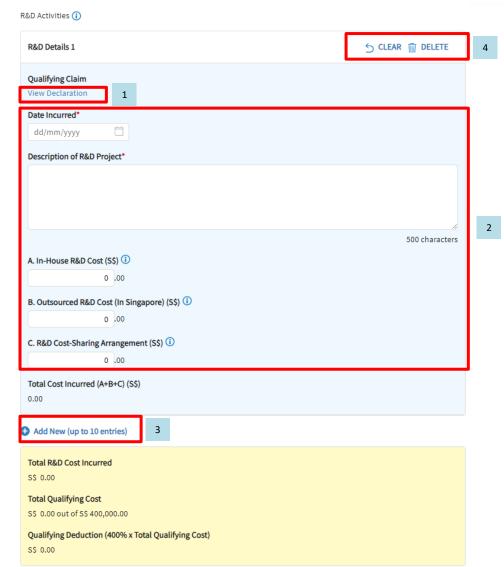
Qualifying Criteria Declaration* 1. The R&D activities are undertaken in Singapore. Yes No 2. The objectives of the projects are to acquire new knowledge, create new products or processes, or improve existing products or processes. Yes No 3. The projects entail systematic, investigative and experimental ("SIE") studies in the field of science or technology that involve novelty^ OR technical risk. Yes No (^Where a product, process or knowledge is already available outside of Singapore, the mere importation of that product, process or knowledge into Singapore, without undertaking a SIE study will not qualify as R&D) 4. Whether the projects fall within any of the following exclusion list as defined in Section 2 of the Income Tax Act 1947. Yes No				
2. The objectives of the projects are to acquire new knowledge, create new products or processes, or improve existing products or processes. 3. The projects entail systematic, investigative and experimental ("SIE") studies in the field of science or technology that involve novelty^ OR technical risk. (^Where a product, process or knowledge is already available outside of Singapore, the mere importation of that product, process or knowledge into Singapore, without undertaking a SIE study will not qualify as R&D) 4. Whether the projects fall within any of the following exclusion list as defined in Section 2 of the Income Tax Act 1947.	Qua	alifying Criteria	Declaration*	
products or processes, or improve existing products or processes. 3. The projects entail systematic, investigative and experimental ("SIE") studies in the field of science or technology that involve novelty^ OR technical risk. (^Where a product, process or knowledge is already available outside of Singapore, the mere importation of that product, process or knowledge into Singapore, without undertaking a SIE study will not qualify as R&D) 4. Whether the projects fall within any of the following exclusion list as defined in Section 2 of the Income Tax Act 1947.	1.	The R&D activities are undertaken in Singapore.	Yes No	
in the field of science or technology that involve novelty^ OR technical risk. (^Where a product, process or knowledge is already available outside of Singapore, the mere importation of that product, process or knowledge into Singapore, without undertaking a SIE study will not qualify as R&D) 4. Whether the projects fall within any of the following exclusion list as defined in Section 2 of the Income Tax Act 1947.	2.		Yes No	
Singapore, the mere importation of that product, process or knowledge into Singapore, without undertaking a SIE study will not qualify as R&D) 4. Whether the projects fall within any of the following exclusion list as defined in Section 2 of the Income Tax Act 1947.	3.		Yes No	
Section 2 of the Income Tax Act 1947.		Singapore, the mere importation of that product, process or knowledge into		
F. The following conditions are met.	4.	, ,	Yes No	
5. The following conditions are flex:	5.	The following conditions are met:		
 a. Any know-how, intellectual property or other results generated from the projects is owned and is/will be commercialised by the business. 			○ Yes ○ No	
 The projects are NOT undertaken on behalf of the business customers, where the business acts as a service provider. 			◯ Yes ◯ No	

S/N	Action/ Note
1	Complete the declaration by selecting "Yes" or "No"
2	Click < Proceed > after you have completed the declaration
3	Click <cancel> if you do not wish to proceed with the claim</cancel>



User guide: Submit EIS Enhanced Deduction/ Allowance Records (Qualifying R&D Claim)

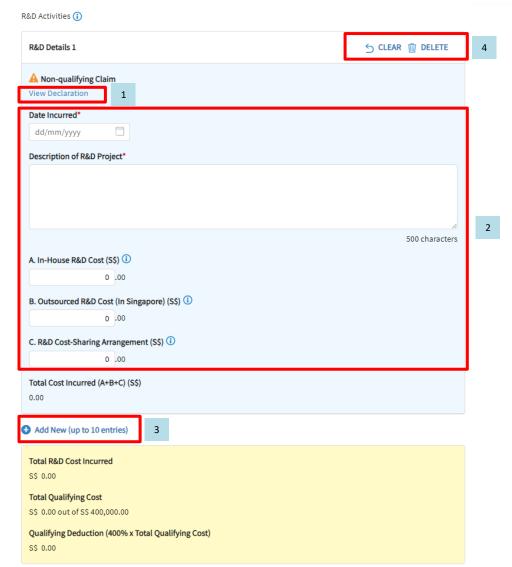
2E. Qualifying Research and Development (R&D) undertaken in Singapore



S/N	Action/ Note
1	Click on "View Declaration" if you wish to view the declaration on the qualifying criteria
2	 Enter the following information: Date Incurred* Description of R&D Project* In-House R&D Cost (S\$) Outsourced R&D Cost (In Singapore) (S\$) R&D Cost-Sharing Arrangement (S\$)
3	Add New: You are only allowed up to 10 entries for R&D. Please combine the values of all the remaining claims into the last entry and provide details/ breakdowns of the claims by logging in to myTax Portal > Email Us > Select EIS Enhanced Deductions – Amend Filing.
4	Note: Click <delete> to delete the entire card i.e. R&D Details 1 will be deleted Click <clear> to clear all the fields in the course details i.e. Fields in R&D Details 1 will be cleared</clear></delete>

User guide: Submit EIS Enhanced Deduction/ Allowance Records (Non-qualifying R&D Claim)

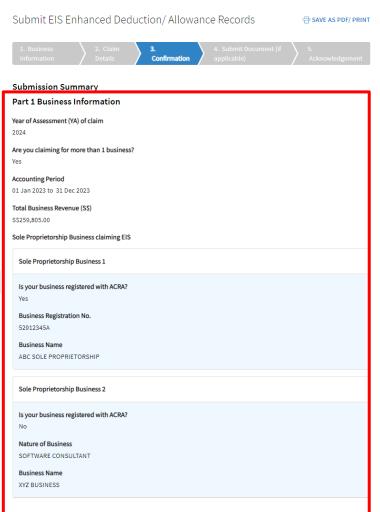
2E. Qualifying Research and Development (R&D) undertaken in Singapore



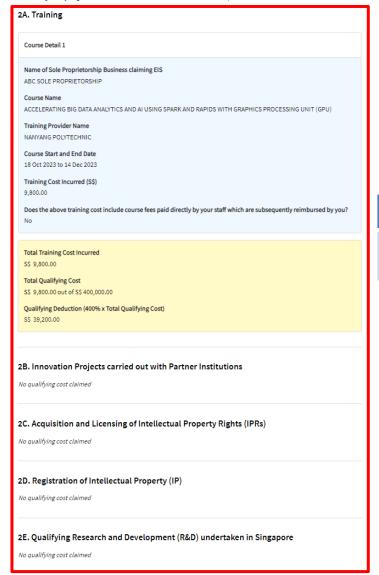
S/N	Action/ Note
1	Click on "View Declaration" if you wish to view the declaration on the qualifying criteria of the non-qualifying claim
2	 Enter the following information: Date Incurred* Description of R&D Project* In-House R&D Cost (\$\$) Outsourced R&D Cost (In Singapore) (\$\$) R&D Cost-Sharing Arrangement (\$\$)
3	Add New: You are only allowed up to 10 entries for R&D. Please combine the values of all the remaining claims into the last entry and provide details/ breakdowns of the claims by logging in to myTax Portal > Email Us > Select EIS Enhanced Deductions – Amend Filing.
4	Note: Click <delete> to delete the entire card i.e. R&D Details 1 will be deleted Click <clear> to clear all the fields in the course details i.e. Fields in R&D Details 1 will be cleared</clear></delete>

1

User guide (For Individuals): Submit EIS Enhanced Deduction/ Allowance Records (Submission Summary)



Part 2 Qualifying Cost to Claim for Enhanced Deductions/ Allowances



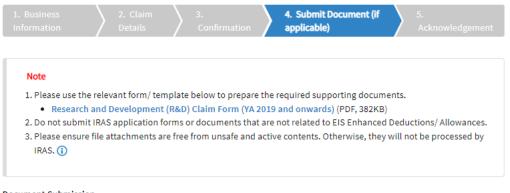
S/N	Action/ Note
1	Verify that the details entered is correct and is reflected in this submission summary page

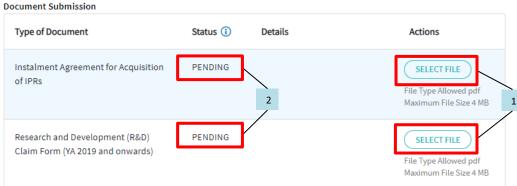
User guide (For Individuals): Submit EIS Enhanced Deduction/ Allowance Records (Declaration, Filer & Contact Details)

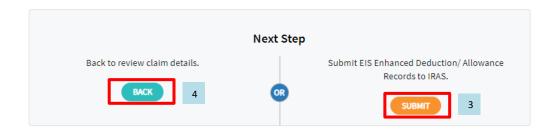
Declaration				
I declare that:				
the information given is true and complete.*]			
the business has not elected to convert the qualifying expenditure into cash payout and the business has not exceeded the expenditure cap per qualifying activity.*				
the qualifying costs claimed exclude any government grants or subsidies that were given or are pending approval.*	1			
I understand that:	Г			
the records must be kept for 5 years and IRAS may call for the details for verification purposes.*				
penalties will be imposed for wrongful EIS claim.*				
Details of Filer & Contact Person				
Name of Filer MR ABC Designation*	2			
Name of Contact Person* Designation*				
Contact No.* +65				
Next Step				
Back to claim details. Submit EIS Enhanced Deduction/ Allowance Records to IRAS. OR 3 SUBMIT TO IRAS				

S/N	Action/ Note
1	Complete the declaration by checking the corresponding checkboxes accordingly
2	Enter the required contact number and designation
3	Click <submit iras="" to=""> to submit the record to IRAS if you are not required to submit any documents*</submit>
	*if you have claimed for IPRs acquired under Instalment Arrangement or R&D, you are required to submit documents and you will need to click the button <continue> instead of <submit iras="" to=""></submit></continue>
4	Click <back> to make changes to your record or save it as a draft at the previous page</back>

User guide (For Individuals): Submit EIS Enhanced Deduction/ Allowance Records (Document Submission)







S/N	Action/ Note
1	Click <select file=""> to complete the submission for: • Instalment Agreement for Acquisition of IPRs • Research and Development (R&D) Note: The documents submitted must not exceeded 4MB and must be in PDF format.</select>
	You do not have to submit other supporting documents. However, please retain and submit them only upon request by IRAS
2	Status will be shown as "Pending" after document is uploaded. It will be updated as "Received" at the acknowledgement page after you have clicked on "Submit"
3	Click <submit> to submit the record to IRAS</submit>
4	Click <back> to make changes to your record or save it as a draft at claim details page</back>

User guide (For Individuals): Submit EIS Enhanced Deduction/ Allowance Records (Acknowledgement)

Submit EIS Enhanced Deduction/ Allowance Records





Note

If you have made errors in this EIS EDA Records submission, please inform us of the amendments via myTax Mail and select 'Nature of Enquiry: EIS Enhanced Deductions - Amend Filing'.

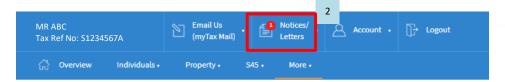
If you need to amend or correct the EDA amount in your income tax filing (Form B or P), please re-file your tax return (Form B) within 7 days of your filing or by 18 Apr, whichever is earlier. If you are unable to re-file, please proceed to Object to Assessment. For Form P, please provide the revised EIS claim(s) and the revised 2-line/ 4-line statement via myTax Mail. Please select 'Nature of Enquiry: EIS Enhanced Deductions - Amend Filing'.

Examples of error:

- you have exceeded the expenditure cap for one or more activities and have claimed the exceeded EDA in your
 Form B or Form P
- you discover an expense that does not qualify for the EDA while filling up this form and have made the claim in your Form B or Form P
- · you have omitted the qualifying EDA claim in your Form B or Form P

S/N	Action/ Note
1	When the record is successfully submitted to IRAS, you will see "Successful Submission"
2	When the record is successfully submitted to IRAS, you will receive an Acknowledgement No.

User guide (For Individuals): Submit EIS Enhanced Deduction/ Allowance Records (General Info)



Submit EIS Enhanced Deduction/ Allowance Records

General Info

This application form will take about 15 minutes to complete.

Note

To qualify for Enterprise Innovation Scheme (EIS) - Enhanced Deductions/ Allowances & your business must have:

- 1. Active business operation in Singapore; and
- 2. Met the eligibility criteria for claiming the EDA for the 5 EIS activities; and
- 3. Incurred qualifying cost in any of the 5 EIS activities.

Please complete this form only after you have claimed EIS EDA in arriving at the sole-proprietorship/ partnership's adjusted profit and submitted your Form B or Form P.

Getting started

- Read the eligibility criteria for claiming the Enhanced Deductions/ Allowances 🗷 for the 5 qualifying activities to ensure that your business qualifies for EIS.
- . Have all the invoices and relevant information on the qualifying activities ready to help you complete the form in one session. You are not required to submit these documents unless requested by IRAS.
- . This form can only be submitted once per Year of Assessment.
- Your submission will be disregarded if the Form B or Form P is not submitted or you have elected to claim the prescribed deemed expenses under the Fixed Expense Deduction Ratio (FEDR). If you wish to claim EDA, you will have to claim actual
- . If you discover any expenses that you have claimed in your Form B or Form P that do not qualify for the EDA while filling up this form, please inform us to withdraw the claims and send the revised 2-line/4-line statement via myTax Mail, Please o of Enquiry EIS Enhanced Doductions Amond Filing!

select 'Nature of Enquiry: EIS Enhanced Deductions - Amend Filing'.	
Visit the IRAS website for more information about Enterprise Innovation Scheme (EIS). 🕝	
YA 2024 - SUBMITTED	
Your EIS Enhanced Deductions/ Allowances application has been submitted.	

S/N	Action/ Note
1	Message showing record has been submitted for the current Year of Assessment. The form can only be submitted once per Year of Assessment.
2	For status that shows "Submitted", you may click on "Notices/Letters" and view your EDA submission acknowledgment page.