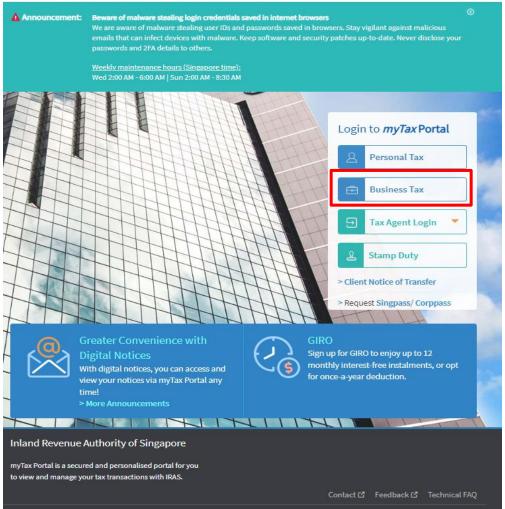
User Guide for E-Submission EIS Enhanced Deductions/ Allowances For Tax Agent/ Partnership



User guide (For Partnership [**Preparer & Approver**]): E-Submission of EIS Enhanced Deductions/ Allowances

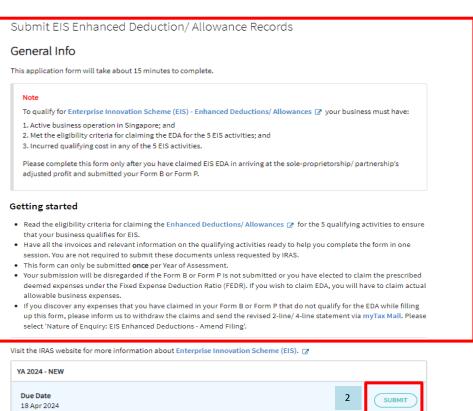




S/N	Action/ Note
Logging in to myTax Portal	
1	Enter the URL: https://mytax.iras.gov.sg/ESVWeb/default.aspx
2	For Partnerships: Select "Business Tax"
3	Login with Singpass* *You may use the Singpass app or Password login
4	Note: For partnerships, tax agents will be able to submit the EDA record on behalf of their client.
	For individuals, tax agents will not be allowed to use the "Submit EIS Enhanced Deduction/ Allowances Records" digital service.
	For Companies, please declare the enhanced deductions/ allowances in the Corporate Income Tax Return (CIT) by completing the details under the 'Enterprise Innovation Scheme' section of the CIT.

User guide (For Tax Agent/ Partnership [**Preparer**]): E-Submission of EIS Enhanced Deductions/ Allowances – (General Info Page)

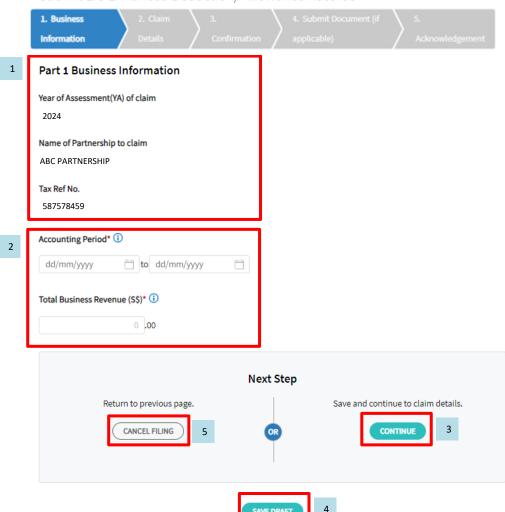




S/N	Action/ Note
1	Note: Please read the general information to ensure that the business has met the qualifying conditions and prepared the relevant documents before you begin
2	Click <submit> to proceed with the submission of your record</submit>

User guide (For Tax Agent/ Partnership [**Preparer**]): E-Submission of EIS Enhanced Deductions/ Allowances – (Business Information)

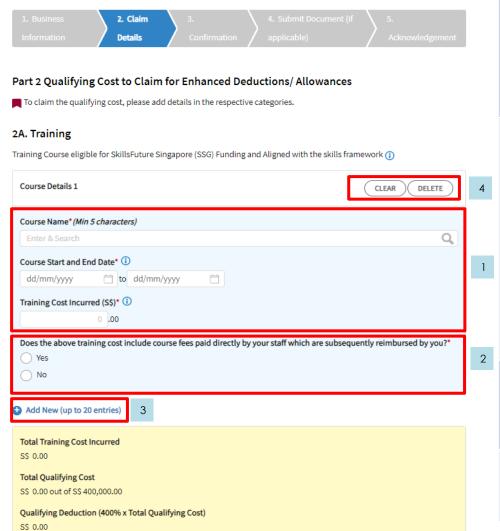
Submit EIS Enhanced Deduction/ Allowance Records

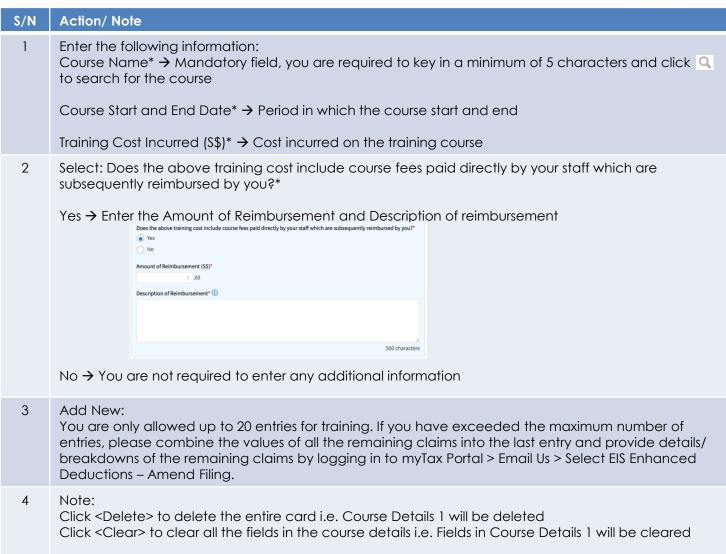


S/N	Action/ Note
1	Check that the Year of Assessment (YA) of claim is the correct year of claim
2	Enter the Accounting Period* and the Total Business Revenue (\$\$)*
3	Click <continue> to proceed</continue>
4	Note: Click the <save draft=""> button to save your draft. It will be retrievable for the next 21 days.</save>
5	Note: At any point of time, if you do not wish to proceed with the record, you can click <cancel filing=""> to return to the General Information page. All details entered will not be saved</cancel>
6	Note: Click on the 10 button for explanations of the respective fields

User guide: E-Submission of EIS Enhanced Deductions/ Allowances (Training)

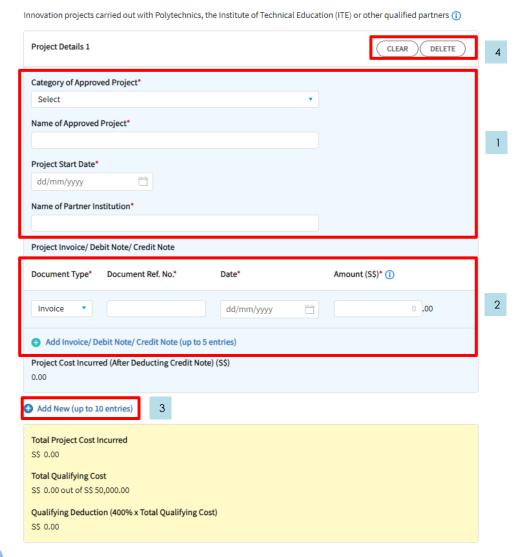
Submit EIS Enhanced Deduction/ Allowance Records





User guide: E-Submission of EIS Enhanced Deductions/ Allowances (Innovation Projects)

2B. Innovation Projects carried out with Partner Institutions

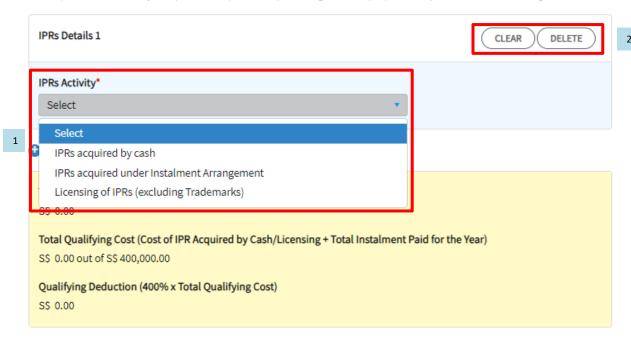


S/N	Action/ Note
1	Select: Category of Approved Project* → Select the appropriate category Enter the following information: Name of Approved Project* Project Start Date* Name of Partner Institution*
2	Select and enter the following information: Document Type* → For the first row, the default type of document will be "Invoice", subsequently please select the correct document type Document Ref. No* → 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: E-Submission of EIS Enhanced Deductions/ Allowances (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 (1)
For acquisition of IPR, only companies and partnerships are eligible. Sole proprietorship businesses are not eligible.



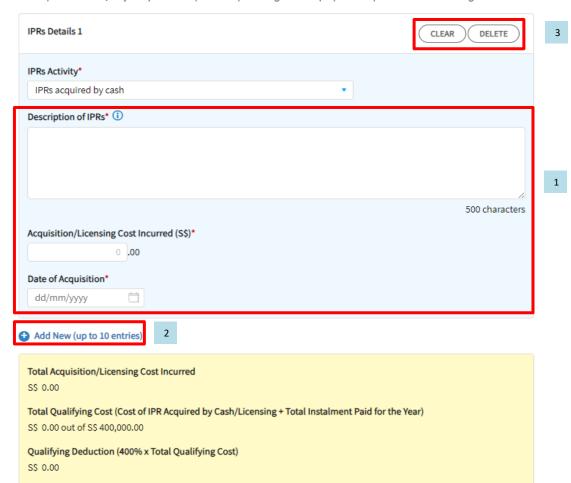
S/N	Action/ Note
1	Select: Please select the IPRs Activity from the dropdown list
2	Note: Click <delete> to delete the entire IPRs details Click <clear> to clear all the fields in the IPRs details</clear></delete>

User guide: E-Submission of EIS Enhanced Deductions/ Allowances (Intellectual Property Rights – 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.

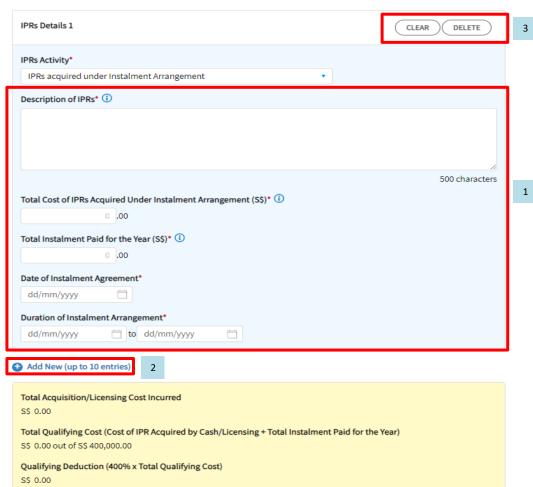


S/N	Action/ Note
1	 Enter the following information: Description of IPRs* Acquisition/ Licensing Cost Incurred (S\$)* Date of Acquisitions*
2	Add New: You are only allowed up to 10 entries for IPRs. Please combine the values of all the remaining claims into the last entry and provide details/ breakdowns 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: E-Submission of EIS Enhanced Deductions/ Allowances (Intellectual Property Rights – 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 ()
For acquisition of IPR, only companies and partnerships are eligible. Sole proprietorship businesses are not eligible.

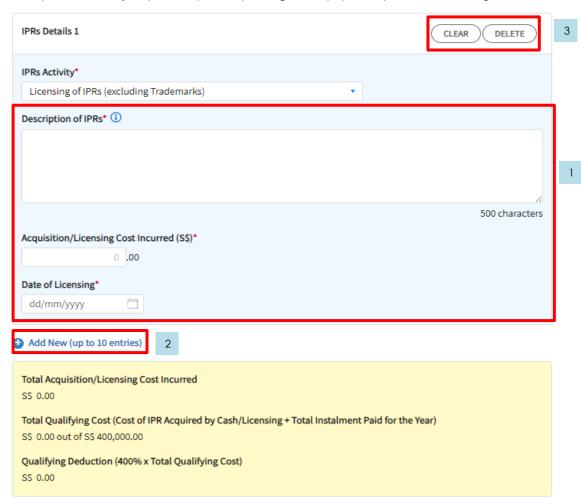


S/N	Action/ Note
1	 Enter the following information: Description of IPRs* Total Cost of IPRs Acquired under Instalment Arrangement (\$\$)* Total Instalment Paid for the Year (\$\$)* Date of Instalment Agreement* Duration of Instalment Arrangement*
2	Add New: You are only allowed up to 10 entries for 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: E-Submission of EIS Enhanced Deductions/ Allowances (Intellectual Property Rights – 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 ()
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: E-Submission of EIS Enhanced Deductions/ Allowances (Intellectual Property)

2D. Registration of Intellectual Property (IP)

Registration of Patents, Trademarks, Designs and Plant Varieties (1) IP Details 1 CLEAR DELETE Date Incurred* (i) dd/mm/yyyy Description of Patents, Trademarks, Designs and Plant Varieties* 500 characters A. Registration Fee (S\$)* (i) B. Service Fee and Other Fees (S\$) (1) 0 .00 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: E-Submission of EIS Enhanced Deductions/ Allowances (R&D – Qualifying Criteria)



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.

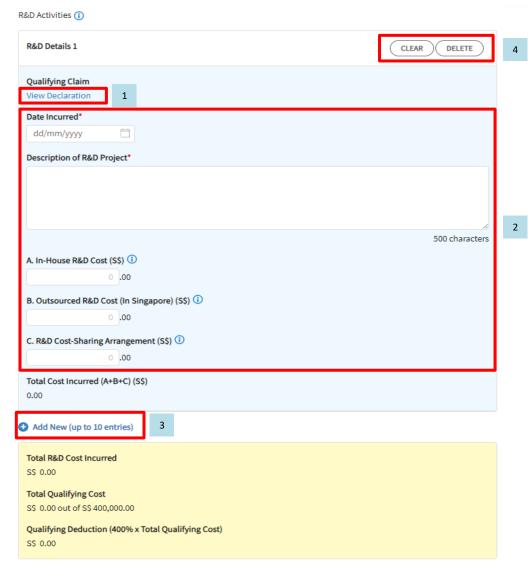
Qualifying Criteria 1. The R&D activities are undertaken in Singapore. 2. The objectives of the projects are to acquire new knowledge, create new products or processes, or improve existing products or processes. 3. The projects entail systematic, investigative and experimental ("SIE") studies in the field of science or technology that involve novelty^ OR technical risk. (^Where a product, process or knowledge is already available outside of	
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. Yes No	
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. 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.	
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. 	
b. The projects are NOT undertaken on behalf of the business customers, where the business acts as a service provider.	

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: E-Submission of EIS Enhanced Deductions/ Allowances (Qualifying Research and Development

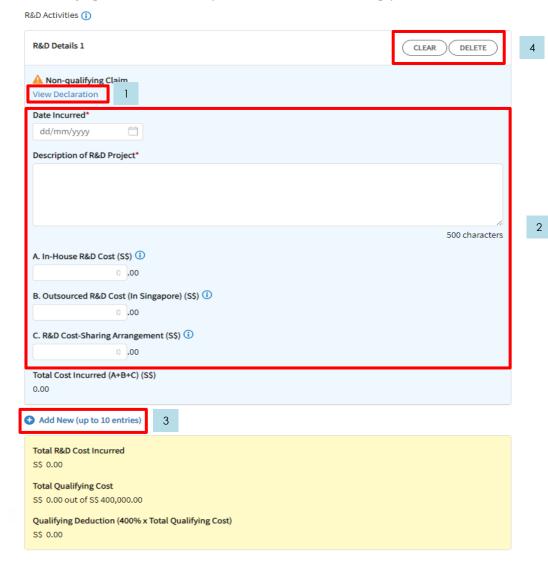
2E. Qualifying Research and Development (R&D) undertaken in Singapore



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 (\$\$) 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>

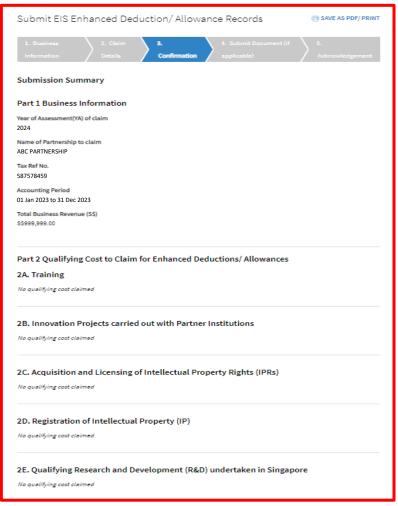
User guide: E-Submission of EIS Enhanced Deductions/ Allowances (Qualifying Research and Development (Non-qualifying claim)

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>

User guide (For Tax Agent/ Partnership [**Preparer**]): E-Submission of EIS Enhanced Deductions/ Allowances – (Submission Summary)



	Next Step		
Beck to claim details.		Submit EIS Enhanced Deduction/ Allowance Records to Approver.	
3 BACK	©	SUBMIT TO APPROVER	2

S/N	Action/ Note
1	Verify that the information entered is correct and is reflected in this submission summary
2	As a Preparer, after verifying the information, click <submit approver="" to=""> for review* *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 approver="" to=""></submit></continue></submit>
3	By clicking <back> you will be directed to step 2 'Claim Details' to make changes to your record or save it as a draft at the previous page</back>

User guide (For Tax Agent/ Partnership [**Preparer**]): E-Submission of EIS Enhanced Deductions/ Allowances – (Document Submission)

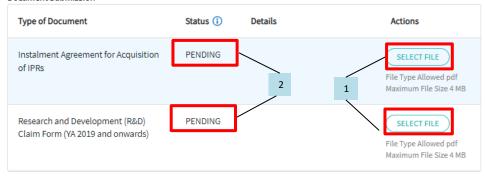
Submit EIS Enhanced Deduction/ Allowance Records



Note

- 1. Please use the relevant form/ template below to prepare the required supporting documents.
 - . Research and Development (R&D) Claim Form (YA 2019 and onwards) (PDF, 382KB)
- 2. Do not submit IRAS application forms or documents that are not related to EIS Enhanced Deductions/ Allowances.
- 3. Please ensure file attachments are free from unsafe and active contents. Otherwise, they will not be processed by IRAS. (1)

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)</select>
	Note: The documents submitted must not exceeded 4MB and must be in PDF format. 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" before and after document is uploaded. Status will only be changed to "Pending Approval" when Approver login to review the documents
3	Click <submit approver="" to=""> to submit the record to Approver for review</submit>
4	By clicking <back> you will be directed to step 2 'Claim Details' to make changes to your record or save it as a draft at the previous page</back>

User guide (For Tax Agent/ Partnership [**Preparer**]): E-Submission of EIS Enhanced Deductions/ Allowances – (Acknowledgment page)

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 to Approver"
2	Click <file client="" for="" next=""> to direct you to Client Selection page</file>



User guide (For Tax Agent/ Partnership [**Approver**]): E-Submission of EIS Enhanced Deductions/ Allowances – (General Info page)

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
 allowable business expenses.
- 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
 select 'Nature of Enquiry: EIS Enhanced Deductions Amend Filling'.

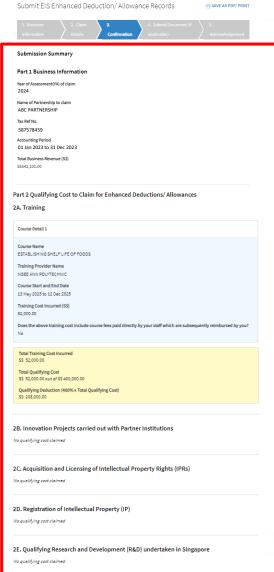
Visit the IRAS website for more information about Enterprise Innovation Scheme (EIS).

YA 2024 - PENDING APPROVAL	
Due Date 18 Apr 2024	
Your draft will be saved till 23 Jan 2024.	
Please finalise your draft and submit the EIS application for Enhanced Deductions/ Allowances saved by TAX AGENT PREPARER on 01 Mar 2024 3:48 PM to IRAS.	

S/N	Action/ Note
1	Note: Please read the General information to ensure that the business has met the qualifying conditions and prepared the relevant documents before you begin.
2	Click <review> and it will direct to Step 3 (Confirmation) page, as the record is done by the preparer</review>

1

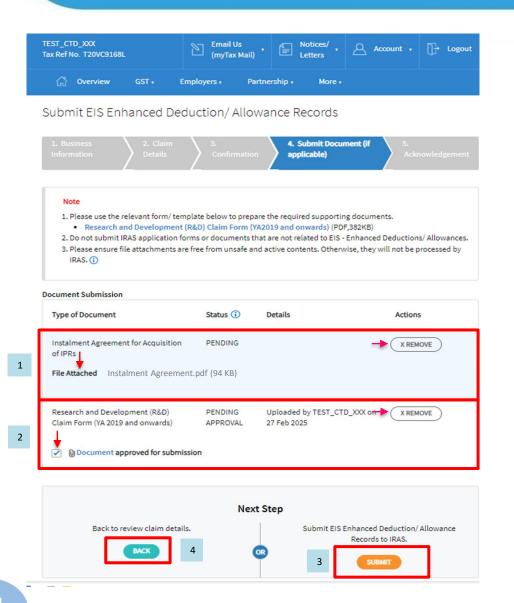
User guide (For Tax Agent/ Partnership [**Approver**]): E-Submission of EIS Enhanced Deductions/ Allowances – (Submission Summary)





S/N	Action/ Note
1	Verify that the information entered is correct and is reflected in this submission summary
2	Complete the declarations by checking the corresponding checkboxes accordingly
3	Enter the required contact details and designation
4	Click <submit iras="" to=""> to submit the record to IRAS if you are not required to submit any documents* *if you have claimed for IPRs acquired under Instalment Arrangement or R&D, you</submit>
	are required to submit documents and will need to click the button "Continue" instead of "Submit to IRAS"
5	By clicking <back> you will be directed to step 2 'Claim Details' to make changes to your record or save it as a draft at the previous page</back>

User guide (For Tax Agent/ Partnership [**Approver**]): E-Submission of EIS Enhanced Deductions/ Allowances – (Document Submission)



S/N	Action/ Note
1	Document submitted by preparer is wrong, approver can click <remove> to delete the document.</remove>
	If the approver removes any attachments by clicking <remove>, they must re-upload them before submitting the record to IRAS. For documents uploaded by the approver, the checkbox is not applicable, and it will indicate "File Attached."</remove>
	The status remains "Pending" both before and after the approver uploads the document. The status only changes to "Received" when the approver submits the record
	Note: The documents submitted must not exceeded 4MB and must be in PDF format. You do not have to submit other supporting documents. However, please retain and submit them only upon request by IRAS
2	Document submitted by preparer is correct and approver have approved the document.
	Upon Approver logging in to review the submitted document, the Approver can click on the <document> labeled to initiate the download. After reviewing the document, the Approver must tick the checkbox to proceed</document>
	The status remains "Pending Approval" both before and after the approver clicks on the checkbox to approve the document. The status only changes to "Received" only upon the approver submitting the record
3	Click <submit> to submit the record to IRAS</submit>
4	By clicking <back> you will be directed to step 2 'Claim Details' to make changes to your record or save it as a draft at the previous page</back>

User guide (For Tax Agent/ Partnership [**Approver**]): E-Submission of EIS Enhanced Deductions/ Allowances – (Acknowledgement page)

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

Details of Filer & Contac	petails of Filer & Contact Person		
Name of Filer Tax Agent Firm	TAX AGENT APPROVER TAX AGENT FIRM	Designation	ACCOUNTANT
Name of Contact Person Contact No.	MR ABC +65 85475452	Designation	MANAGER

FILE FOR NEXT CLIENT

3

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.
3	Click <file client="" for="" next=""> to direct you to Client Selection page</file>