

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



INLAND REVENUE
AUTHORITY
OF SINGAPORE

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

The screenshot shows the myTax Portal login interface. At the top, there is an announcement banner with a warning icon and text about malware. Below this, the 'Login to myTax Portal' section features four buttons: 'Personal Tax', 'Business Tax' (highlighted with a red rectangle), 'Tax Agent Login', and 'Stamp Duty'. Below the buttons are links for 'Client Notice of Transfer' and 'Request Singpass/ CorpPASS'. At the bottom, there are two promotional boxes: 'Greater Convenience with Digital Notices' and 'GIRO'. The footer contains the Inland Revenue Authority of Singapore logo and contact information.

Announcement: Beware of malware stealing login credentials saved in internet browsers
We are aware of malware stealing user IDs and passwords saved in browsers. Stay vigilant against malicious emails that can infect devices with malware. Keep software and security patches up-to-date. Never disclose your passwords and 2FA details to others.

Weekly maintenance hours (Singapore time):
Wed 2:00 AM - 6:00 AM | Sun 2:00 AM - 8:30 AM

Login to **myTax Portal**

- Personal Tax
- Business Tax**
- Tax Agent Login
- Stamp Duty

> Client Notice of Transfer
> Request Singpass/ CorpPASS

Greater Convenience with Digital Notices
With digital notices, you can access and view your notices via myTax Portal any time!
> More Announcements

GIRO
Sign up for GIRO to enjoy up to 12 monthly interest-free instalments, or opt for once-a-year deduction.

Inland Revenue Authority of Singapore

myTax Portal is a secured and personalised portal for you to view and manage your tax transactions with IRAS.

Contact Feedback Technical FAQ

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* <i>*You may use the Singpass app or Password login</i>
4	<p>Note: For partnerships, tax agents will be able to submit the EDA record on behalf of their client.</p> <p>For individuals, tax agents will not be allowed to use the "Submit EIS Enhanced Deduction/ Allowances Records" digital service.</p> <p>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.</p>

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

ABC Partnership
Tax Ref No: 589654785

Email Us
(myTax Mail)

1 Notices/
Letters

Account

Logout

Overview

Individuals

Property

S45

More

1

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 Filing'.

Visit the IRAS website for more information about [Enterprise Innovation Scheme \(EIS\)](#).

YA 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 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

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

Submit EIS Enhanced Deduction/ Allowance Records



1

Part 1 Business Information

Year of Assessment(YA) of claim

2024

Name of Partnership to claim

ABC PARTNERSHIP

Tax Ref No.

587578459

2

Accounting Period* ⓘ

dd/mm/yyyy to dd/mm/yyyy

Total Business Revenue (\$\$)* ⓘ

0 ,00

Next Step

Return to previous page.

CANCEL FILING

5

OR

Save and continue to claim details.

CONTINUE

3

SAVE DRAFT

4

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
4	Note: Click the <Save Draft> button to save your draft. It will be retrievable for the next 21 days.
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
6	Note: Click on the ⓘ button for explanations of the respective fields

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

Submit EIS Enhanced Deduction/ Allowance Records



Part 2 Qualifying Cost to Claim for Enhanced Deductions/ Allowances

To claim the qualifying cost, please add details in the respective categories.

2A. Training

Training Course eligible for SkillsFuture Singapore (SSG) Funding and Aligned with the skills framework

Course Details 1

CLEAR

DELETE

Course Name* (Min 5 characters)

Enter & Search

Course Start and End Date*

dd/mm/yyyy

to

dd/mm/yyyy

Training Cost Incurred (\$\$)*

0

,00

Does the above training cost include course fees paid directly by your staff which are subsequently reimbursed by you?

☐ Yes

☐ No

+

Add New (up to 20 entries)

3

Total Training Cost Incurred


SS 0.00

Total Qualifying Cost

SS 0.00 out of SS 400,000.00

Qualifying Deduction (400% x Total Qualifying Cost)

SS 0.00

S/N	Action/ Note
1	<p>Enter the following information:</p> <p>Course Name* → Mandatory field, you are required to key in a minimum of 5 characters and click  to search for the course</p> <p>Course Start and End Date* → Period in which the course start and end</p> <p>Training Cost Incurred (\$\$)* → Cost incurred on the training course</p>
2	<p>Select: Does the above training cost include course fees paid directly by your staff which are subsequently reimbursed by you?*</p> <p>Yes → Enter the Amount of Reimbursement and Description of reimbursement</p> <div><div>Does the above training cost include course fees paid directly by your staff which are subsequently reimbursed by you?*</div><div><div><input checked="" type="radio"/> Yes</div><div><input type="radio"/> No</div></div><div><div>Amount of Reimbursement (\$\$)*</div><div><div>0</div><div></div><div>,00</div></div><div><div>Description of Reimbursement*</div><div></div><div>500 characters</div></div></div><p>No → You are not required to enter any additional information</p></div>
3	<p>Add New:</p> <p>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.</p>
4	<p>Note:</p> <p>Click <Delete> to delete the entire card i.e. Course Details 1 will be deleted</p> <p>Click <Clear> to clear all the fields in the course details i.e. Fields in Course Details 1 will be cleared</p>

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

2B. Innovation Projects carried out with Partner Institutions

Innovation projects carried out with Polytechnics, the Institute of Technical Education (ITE) or other qualified partners [i](#)

Project Details 1

CLEAR DELETE

4

Category of Approved Project*

Select

Name of Approved Project*

Project Start Date*

dd/mm/yyyy

Name of Partner Institution*

1

Project Invoice/ Debit Note/ Credit Note

Document Type*

Document Ref. No.*

Date*

Amount (\$S) [i](#)

Invoice

dd/mm/yyyy

0.00

2

+ Add Invoice/ Debit Note/ Credit Note (up to 5 entries)

Project Cost Incurred (After Deducting Credit Note) (\$S)

0.00

+ Add New (up to 10 entries)

3

Total Project Cost Incurred

\$S 0.00

Total Qualifying Cost

\$S 0.00 out of \$S 50,000.00

Qualifying Deduction (400% x Total Qualifying Cost)

\$S 0.00

S/N	Action/ Note
1	<p>Select: Category of Approved Project* → Select the appropriate category</p> <p>Enter the following information:</p> <ul style="list-style-type: none"> Name of Approved Project* Project Start Date* Name of Partner Institution*
2	<p>Select and enter the following information:</p> <p>Document Type* → For the first row, the default type of document will be "Invoice", subsequently please select the correct document type</p> <p>Document Ref. No* → Enter the Document Ref No. based on the invoice/debit note/credit note</p> <p>Date* → Enter the date stated on the document type chosen</p> <p>Amount* → Enter the amount as per the document</p> <p>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</p>
3	<p>Add New:</p> <p>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.</p>
4	<p>Note:</p> <p>Click <Delete> to delete the entire card i.e. Project Details 1 will be deleted</p> <p>Click <Clear> to clear all the fields in the course details i.e. Fields in Project Details 1 will be cleared</p>

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 ⓘ

For acquisition of IPR, only companies and partnerships are eligible. Sole proprietorship businesses are not eligible.

IPRs Details 1

CLEAR

DELETE

1

IPRs Activity*

Select

Select

IPRs acquired by cash

IPRs acquired under Instalment Arrangement

Licensing of IPRs (excluding Trademarks)

SS 0.00

Total Qualifying Cost (Cost of IPR Acquired by Cash/Licensing + Total Instalment Paid for the Year)

SS 0.00 out of SS 400,000.00

Qualifying Deduction (400% x Total Qualifying Cost)

SS 0.00

2

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

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 ⓘ
For acquisition of IPR, only companies and partnerships are eligible. Sole proprietorship businesses are not eligible.

IPRs Details 1

CLEAR

DELETE

IPRs Activity*

IPRs acquired by cash

Description of IPRs* ⓘ

500 characters

Acquisition/Licensing Cost Incurred (\$\$)*

0.00

Date of Acquisition*

dd/mm/yyyy

3

1

+ Add New (up to 10 entries)

2

Total Acquisition/Licensing Cost Incurred
SS 0.00

Total Qualifying Cost (Cost of IPR Acquired by Cash/Licensing + Total Instalment Paid for the Year)
SS 0.00 out of SS 400,000.00

Qualifying Deduction (400% x Total Qualifying Cost)
SS 0.00

S/N	Action/ Note
1	Enter the following information: <ul style="list-style-type: none">Description of IPRs*Acquisition/ Licensing Cost Incurred (\$\$)*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

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 [i](#)

For acquisition of IPR, only companies and partnerships are eligible. Sole proprietorship businesses are not eligible.

IPRs Details 1

CLEARDELETE

3

IPRs Activity*

IPRs acquired under Instalment Arrangement

Description of IPRs* [i](#)

500 characters

Total Cost of IPRs Acquired Under Instalment Arrangement (\$\$)* [i](#)

0.00

Total Instalment Paid for the Year (\$\$)* [i](#)

0.00

Date of Instalment Agreement*

dd/mm/yyyy

Duration of Instalment Arrangement*

dd/mm/yyyy to dd/mm/yyyy

Add New (up to 10 entries)

2

1

3

2

Total Acquisition/Licensing Cost Incurred

SS 0.00

Total Qualifying Cost (Cost of IPR Acquired by Cash/Licensing + Total Instalment Paid for the Year)

SS 0.00 out of SS 400,000.00

Qualifying Deduction (400% x Total Qualifying Cost)

SS 0.00

S/N	Action/ Note
1	Enter the following information: <ul style="list-style-type: none">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

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.

IPRs Details 1

CLEAR

DELETE

3

IPRs Activity*

Licensing of IPRs (excluding Trademarks)

Description of IPRs* ⓘ

500 characters

1

Acquisition/Licensing Cost Incurred (\$\$)*

0.00

Date of Licensing*

dd/mm/yyyy

2

+ Add New (up to 10 entries)

Total Acquisition/Licensing Cost Incurred

SS 0.00

Total Qualifying Cost (Cost of IPR Acquired by Cash/Licensing + Total Instalment Paid for the Year)

SS 0.00 out of SS 400,000.00

Qualifying Deduction (400% x Total Qualifying Cost)

SS 0.00

S/N	Action/ Note
1	Enter the following information: <ul style="list-style-type: none">Description of IPRs*Acquisition/ Licensing Cost Incurred (\$\$)*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

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 ⓘ

IP Details 1

CLEAR

DELETE

3

Date Incurred* ⓘ
dd/mm/yyyy

Description of Patents, Trademarks, Designs and Plant Varieties*

500 characters

1

A. Registration Fee (S\$) ⓘ
0.00

B. Service Fee and Other Fees (S\$) ⓘ
0.00

Total Cost Incurred (A+B) (S\$) ⓘ
0.00

2

Add New (up to 10 entries)

S/N	Action/ Note
1	Enter the following information: <ul style="list-style-type: none">• Date Incurred*• Description of Patents, Trademarks, Designs and Plant Varieties*• Registration Fees (S\$)*• Service Fee and Other Fees (S\$)*
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

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

11

User guide: E-Submission of EIS Enhanced Deductions/ Allowances (R&D – Qualifying Criteria)

CLOSE X

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.	<input type="radio"/> Yes <input type="radio"/> No
2. The objectives of the projects are to acquire new knowledge, create new products or processes, or improve existing products or processes.	<input type="radio"/> Yes <input type="radio"/> No
3. The projects entail systematic, investigative and experimental ("SIE") studies in the field of science or technology that involve novelty^A OR technical risk . <i>(^AWhere 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)</i>	<input type="radio"/> Yes <input type="radio"/> No
4. Whether the projects fall within any of the following exclusion list as defined in Section 2 of the Income Tax Act 1947.	<input type="radio"/> Yes <input type="radio"/> No
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.	<input type="radio"/> Yes <input type="radio"/> No
b. The projects are NOT undertaken on behalf of the business customers, where the business acts as a service provider.	<input type="radio"/> Yes <input type="radio"/> No

CANCEL

PROCEED

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

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

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

R&D Activities ⓘ

R&D Details 1

CLEAR

DELETE

4

Qualifying Claim

View Declaration

1

Date Incurred*

dd/mm/yyyy

Description of R&D Project*

500 characters

2

A. In-House R&D Cost (S\$) ⓘ

0.00

B. Outsourced R&D Cost (In Singapore) (S\$) ⓘ

0.00

C. R&D Cost-Sharing Arrangement (S\$) ⓘ

0.00

Total Cost Incurred (A+B+C) (S\$)

0.00

+ Add New (up to 10 entries)

3

Total R&D 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	Click on "View Declaration" if you wish to view the declaration on the qualifying criteria
2	Enter the following information: <ul style="list-style-type: none">• 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

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

R&D Activities ⓘ

R&D Details 1

CLEAR

DELETE

⚠ Non-qualifying Claim

View Declaration

1

Date Incurred*

dd/mm/yyyy

Description of R&D Project*

500 characters

A. In-House R&D Cost (S\$) ⓘ

0.00

B. Outsourced R&D Cost (In Singapore) (S\$) ⓘ

0.00

C. R&D Cost-Sharing Arrangement (S\$) ⓘ

0.00

Total Cost Incurred (A+B+C) (S\$)

0.00

+

 Add New (up to 10 entries)

Total R&D 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	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: <ul style="list-style-type: none">• 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

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

Submit EIS Enhanced Deduction/ Allowance Records SAVE AS PDF/ PRINT

1. Business Information

2. Claim Details

3. Confirmation

4. Submit Document (if applicable)

5. Acknowledgement

Submission Summary

Part 1 Business Information

Year of Assessment(YA) of claim
2024

Name of Partnership to claim
ABC PARTNERSHIP

Tax Ref No.
587578459

Accounting Period
01 Jan 2023 to 31 Dec 2023

Total Business Revenue (S\$)
S\$999,999.00

Part 2 Qualifying Cost to Claim for Enhanced Deductions/ Allowances

2A. Training
No qualifying cost claimed

2B. Innovation Projects carried out with Partner Institutions
No qualifying cost claimed

2C. Acquisition and Licensing of Intellectual Property Rights (IPRs)
No qualifying cost claimed

2D. Registration of Intellectual Property (IP)
No qualifying cost claimed

2E. Qualifying Research and Development (R&D) undertaken in Singapore
No qualifying cost claimed

1

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 to Approver> 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 to Approver>
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

Next Step

Back to claim details.

3 **BACK**

OR

Submit EIS Enhanced Deduction/ Allowance Records to Approver.

SUBMIT TO APPROVER 2

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. [i](#)

Document Submission

Type of Document	Status i	Details	Actions
Instalment Agreement for Acquisition of IPRs	PENDING	2	1 SELECT FILE File Type Allowed pdf Maximum File Size 4 MB
Research and Development (R&D) Claim Form (YA 2019 and onwards)	PENDING		SELECT FILE File Type Allowed pdf Maximum File Size 4 MB



S/N	Action/ Note
1	Click <Select File> to complete the submission for: <ul style="list-style-type: none">• 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. 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 to Approver> to submit the record to Approver for review
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

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

Submit EIS Enhanced Deduction/ Allowance Records

 SAVE AS PDF/ PRINT



Successful Submission to Approver

1

Your draft has been saved for your Approver's review. The Approver must retrieve and submit the application by 22 Mar 2024, or it will be deleted.

Year of Assessment	2024	Date/ Time	01 Mar 2024 3:48 PM
Updated by	TAX AGENT PREPARER	Tax Agent Firm	TAX AGENT FIRM

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 for Next Client> to direct you to Client Selection page

FILE FOR NEXT CLIENT

2

 SAVE AS PDF/ PRINT

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

Submit EIS Enhanced Deduction/ Allowance Records

1 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 Filing'.

Visit the IRAS website for more information about [Enterprise Innovation Scheme \(EIS\)](#). [🔗](#)

YA 2024 - PENDING APPROVAL

Due Date
18 Apr 2024

REVIEW

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

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

Submit EIS Enhanced Deduction/ Allowance Records

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1. Business Information 2. Claim Details 3. Confirmation 4. Submit Document (if applicable) 5. Acknowledgement

Submission Summary

Part 1 Business Information

Year of Assessment(YA) of claim

2024

Name of Partnership to claim

ABC PARTNERSHIP

Tax Ref No.

587578459

Accounting Period

01 Jan 2023 to 31 Dec 2023

Total Business Revenue (S\$)

S\$542,101.00

Part 2 Qualifying Cost to Claim for Enhanced Deductions/ Allowances

2A. Training

Course Detail 1

Course Name

ESTABLISHING SHIELD LIFE OF FOODS

Training Provider Name

NOEE ANIN POLYTECHNIC

Course Start and End Date

13 May 2025 to 12 Dec 2025

Training Cost Incurred (S\$)

\$2,000.00

Does the above training cost include course fees paid directly by your staff which are subsequently reimbursed by you?

No

Total Training Cost Incurred

S\$ 2,000.00

Total Qualifying Cost

S\$ 2,000.00 out of S\$ 400,000.00

Qualifying Deduction (400% x Total Qualifying Cost)

S\$ 208,000.00

2B. Innovation Projects carried out with Partner Institutions

No qualifying cost claimed

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

No qualifying cost claimed

2D. Registration of Intellectual Property (IP)

No qualifying cost claimed

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

No qualifying cost claimed

Declaration 2

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.*

I understand that:

☐ 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 3

Name of Filer

TAX AGENT APPROVER

Designation*

Tax Agent Firm

TAX AGENT FIRM

Name of Contact Person*

Designation*

Contact No.*

+65

Next Step

Back to claim details.

BACK

5

OR

Submit EIS Enhanced Deduction/ Allowance Records to IRAS.

SUBMIT TO IRAS

4

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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 to IRAS> 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 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

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

TEST_CTD_XXX
Tax Ref No. T20VC9168L

Email Us
(myTax Mail)

Notices/
Letters

Account

Logout

Overview

GST

Employers

Partnership

More

Submit EIS Enhanced Deduction/ Allowance Records



Note

- Please use the relevant form/ template below to prepare the required supporting documents.
 - [Research and Development \(R&D\) Claim Form \(YA2019 and onwards\)](#) (PDF,382KB)
- Do not submit IRAS application forms or documents that are not related to EIS - Enhanced Deductions/ Allowances.
- Please ensure file attachments are free from unsafe and active contents. Otherwise, they will not be processed by IRAS. [i](#)

Document Submission

Type of Document	Status i	Details	Actions
Instalment Agreement for Acquisition of IPRs ↓ File Attached Instalment Agreement.pdf (94 KB)	PENDING		X REMOVE
Research and Development (R&D) Claim Form (YA 2019 and onwards) ↓ <input checked="" type="checkbox"/> Document approved for submission	PENDING APPROVAL	Uploaded by TEST_CTD_XXX on 27 Feb 2025	X REMOVE

Next Step

Back to review claim details.

[BACK](#)

4

OR

Submit EIS Enhanced Deduction/ Allowance Records to IRAS.

3

[SUBMIT](#)

S/N	Action/ Note
1	<p>Document submitted by preparer is wrong, approver can click <Remove> to delete the document.</p> <p>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."</p> <p>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</p> <p>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</p>
2	<p>Document submitted by preparer is correct and approver have approved the document.</p> <p>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</p> <p>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</p>
3	Click <Submit> to submit the record to IRAS
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

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

Submit EIS Enhanced Deduction/ Allowance Records

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Successful Submission

1

We have received your submission.

Acknowledgement No. 425518

2

Date/ Time

01 Mar 2024 4:37 PM

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 & Contact Person

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

[FILE FOR NEXT CLIENT](#)

3

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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 for Next Client> to direct you to Client Selection page