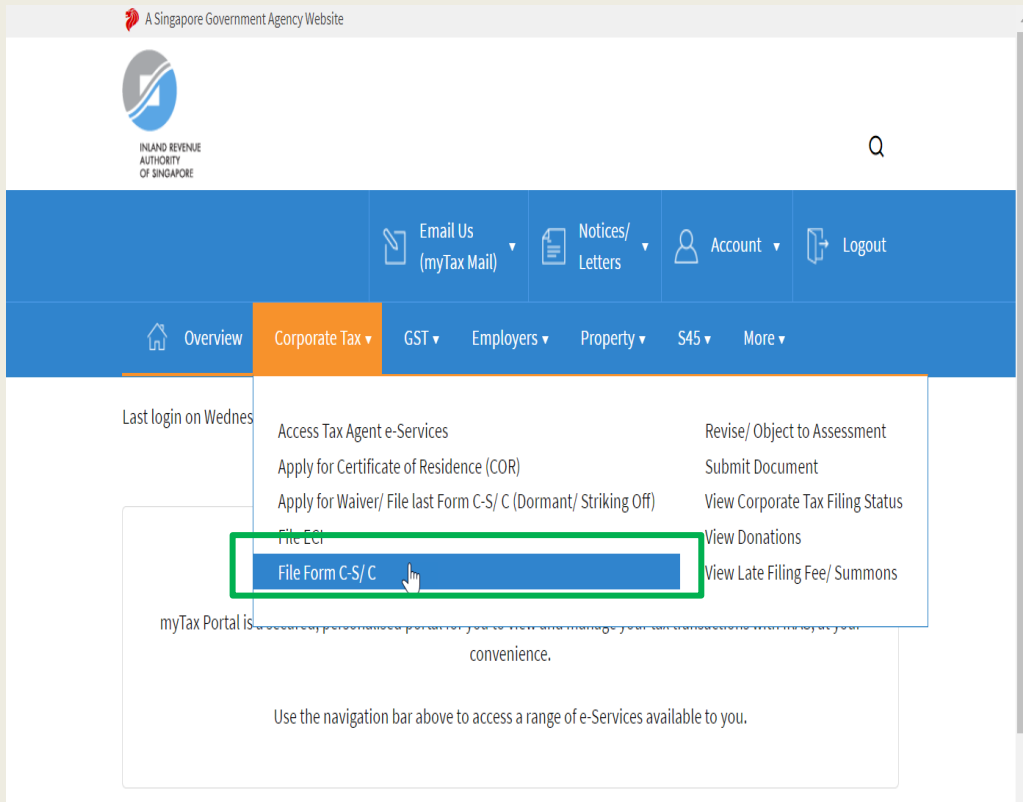


User Guide (Tax Agent)

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

User Guide (Tax Agent): File Form C-S/ Form C-S (Lite)



Step	Action/ Note
	Main Menu
1	Upon login to myTax Portal, select the digital service from the menu: Corporate Tax > File Form C-S/ C.
	Note: For steps on logging in to myTax Portal, you may refer to our Guide on How to Log In to myTax Portal .

User Guide (Tax Agent): File Form C-S/ Form C-S (Lite)

Client Selection
for File Form C-S/ C

Continue with

Client Tax Ref No. ⓘ

UEN-LOCAL CO ▼

NEXT

Step	Action/ Note
	Client Selection
1	Enter the Client Tax Ref No.
2	Click on Next .

User Guide (Tax Agent): File Form C-S/ Form C-S (Lite)

File Form C-S/ C

Filing Summary

Year of Assessment	Date Due	Status	Actions
20X3	30 Nov 20X3	NEW	E-FILE

Step	Action/ Note
	Filing Summary
1	Click on E-File to begin filing.
	Legend for 'Status': New: Form C-S is not completed yet. Draft: A draft copy of Form C-S/ Form C-S (Lite) is saved on the Portal. Pending Approval: A Form C-S/ Form C-S (Lite) has been submitted to Approver, pending submission to IRAS. Confirmation Page of the Form C-S/ Form C-S (Lite) will be displayed when the Approver selects the Form C-S/ Form C-S (Lite) with 'Pending Approval' status. Form C-S/ Form C-S (Lite) with Draft or Pending Approval status will be retained in the Portal for 21 days or until the filing due date of 30 Nov, whichever is later.

User Guide (Tax Agent): File Form C-S/ Form C-S (Lite)

File Form C-S/ C

Form Type Selection

Year of Assessment **20X3**

Choose only one form type to begin filing.

Form Type	Description	
Form C-S	Simplified Income Tax Return for Singapore-incorporated companies that meet all the following conditions: Note: Please input the company's revenue below. If the company's revenue is S\$200,000 or below, you will be presented with the option to e-file Form C-S (Lite). 1. Have revenue of S\$5 million or below; Revenue* (as stated in the financial statements for period ending in 20X2) S\$ 2. Derive only income taxable at normal corporate tax rate; and 3. Not making certain claims/ allowances.	E-FILE
Form C	Income Tax Return for all other companies that are not eligible to file Form C-S.	E-FILE
Form for Dormant Company	Income Tax Return for companies that: 1. Did not carry out any business activities; and 2. Had no income in the Year of Assessment.	E-FILE

[BACK TO FILING SUMMARY](#)

Step	Action/ Note
	Form Type Selection
1	Enter the revenue for the period.
2	Click on E-File to complete Form C-S/ Form C-S (Lite) .
	<u>Notes:</u> 1. It is compulsory to enter the company's revenue. 2. If the company's revenue is \$200,000 or below, you will be given an option to file Form C-S (Lite) or Form C-S. Refer to page 6. 3. If the company's revenue exceeds \$200,000 and is \$5 million or below, Part A of Form C-S will be displayed. Refer to page 8.

User Guide (Tax Agent): File Form C-S/ Form C-S (Lite)

File Form C-S/ C

Form Type Selection

Year of Assessment

Choose only one form to file

Form Type

Form C-S

Option to file Form C-S or Form C-S (Lite)

CLOSE X

The company has the option to file Form C-S (Lite) as its revenue is \$200,000 or below.

There are fewer fields to complete in Form C-S (Lite) compared to Form C-S.

Please choose a form to proceed with filing.

FORM C-S **FORM C-S (LITE)**

1. Have revenue of S\$5 million or below;
Revenue* (as stated in the financial statements for period ending in 2021)
S\$ 111

2. Derive only income taxable at normal corporate tax rate; and

3. Not making certain claims/ allowances.

E-FILE

Step	Action/ Note
	Form Type Selection (applicable only if the company's revenue is \$200,000 or below)
1	Click ' FORM C-S (LITE) ' to proceed with filing. Refer to pages 24 to 39 on how to complete Form C-S (Lite).
2	Alternatively, click ' FORM C-S ' to proceed with filing. Refer to pages 7 to 23 on how to complete Form C-S.

File Form C-S

User Guide (Tax Agent): File Form C-S/ Form C-S (Lite)

File Form C-S/ C

Form C-S

Year of Assessment 20X3

Part A

Qualifying Conditions for filing Form C-S

1. Company's revenue for the financial period is S\$5 million or below; ⓘ
2. Company derives only income subject to tax at 17%; and ⓘ
3. Company is not claiming/ utilising any of the following items:
 - a. Carry-back of Current Year Capital Allowances/ Losses ⓘ
 - b. Group Relief ⓘ
 - c. Investment Allowance ⓘ
 - d. Foreign Tax Credit and Tax Deducted at Source ⓘ

The company has met all the qualifying conditions for filing Form C-S.

☐ Yes ☐ No

Return to Form Type Selection to choose a different Form Type.

CANCEL FILING

Step	Action/ Note
	Part A [Form C-S] (continue to next page)
1	Qualifying Conditions for filing Form C-S Please complete declaration of the 3 conditions.
2	Select 'Yes' or 'No', where applicable.

User Guide (Tax Agent): File Form C-S/ Form C-S (Lite)

1. Part A
2. Part B
3. Part C
4. Confirmation
5. Acknowledgement

Form C-S

Year of Assessment 20X3

Part A

Qualifying Conditions for filing Form C-S

1. Company's revenue for the financial period is S\$5 million or below; ⓘ
2. Company derives only income subject to tax at 17%; and ⓘ
3. Company is not claiming/ utilising any of the following items:
a. Carry-back of Current Year Capital Allowances/ Losses ⓘ
b. Group Relief ⓘ
c. Investment Allowance ⓘ
d. Foreign Tax Credit and Tax Deducted at Source ⓘ

The company has met all the qualifying conditions for filing Form C-S.
☒ Yes
☐ No

Particulars of Person who Reviewed the Return

The return has been reviewed by a person who is a Singapore Chartered Tax Professionals Limited (SCTP) Accredited Tax Advisor or Accredited Tax Practitioner for Income Tax. * ⓘ

Name of person
SCTP membership number

☒ Yes
☐ No

Step	Action/ Note
	Part A [Form C-S] (continue to next page)
1	Particulars of Person who Reviewed the Return: Please complete the declaration on whether the return has been reviewed by a person who is a Singapore Chartered Tax Professionals Limited (SCTP) Accredited Tax Advisor or Accredited Tax Practitioner for Income Tax.
2	Select 'Yes' or 'No', where applicable.
	<u>Notes:</u> 1. If the reviewer is a SCTP Accredited Tax Advisor or Accredited Tax Practitioner for Income Tax, please obtain the reviewer's name and SCTP membership number to complete the fields. 2. If the reviewer's name or SCTP membership number is not readily available, please leave it blank. 3. Where there are multiple accredited reviewers, please provide the details (name and membership number) of any one reviewer.

User Guide (Tax Agent): File Form C-S/ Form C-S (Lite)

The Company declares the following:

The financial period for this return based on the company's financial statements is* ⓘ

From
01/01/20X1

To
31/12/20X2

Next Step

Return to Form Type Selection to choose a different Form Type.

CANCEL FILING

OR

Save and proceed to Part B.

PART B

SAVE DRAFT

Step	Action/ Note
	Part A [Form C-S]
1	The company declares the following: Amend the pre-filled financial period if it is incorrect. The financial period is displayed based on the information available with IRAS.
2	Click on Part B .
	<u>Notes:</u> - You can click on Save Draft to save a copy of the Form C-S on the Portal and continue e-Filing anytime before the filing due date. - You can click on the ' ⓘ ' icon to read the explanatory notes. - Please file Form C, if the company does not satisfy the conditions to file Form C-S. - An auto-save feature will save the filing information as Draft when you move to next page. - You can click on Cancel Filing to return to Form Type Selection.

User Guide (Tax Agent): File Form C-S/ Form C-S (Lite)

The Company declares the following:

The financial period

How many sets of financial statements covers a period of more than 12 months, you have to:

Return to Form Type
different Form Type.

CANCEL FILING

OR

PART B

Apportionment Required

As the company's first set of financial statements covers a period of more than 12 months, you have to:

a) apportion the Trade/ Business Income/ Loss to YA 20X2 and YA 20X3 (time basis may be used); and

b) complete the line items for YA 20X2 and YA 20X3.

OK

Step	Action/ Note
	Part B [Form C-S] – Tax Adjustments (continue to next page)
1	A message box will be displayed if: 1. The company's first set of financial statements covers a period of more than 12 months; or 2. There is a change in the company's financial year end. Please take note of the message.
2	Click on OK to continue.
	<u>Note:</u> You may be required to complete the line items for 2 Years of Assessment if the company's first set of financial statements covers a period of more than 12 months or if there's a change in the company's financial year end.

User Guide (Tax Agent): File Form C-S/ Form C-S (Lite)

1. Part A
2. **Part B**
3. Part C
4. Confirmation
5. Acknowledgement

Form C-S

Year of Assessment 20X3

Notes

- For investment holding company or company that derives only rental and/or interest income, declare the investment income by completing Items 13a to 15.
- For service company taxable on a cost plus mark-up basis, declare your trade income by completing Item 1 with the deemed mark-up or mark-up amount.

Part B S\$

Tax Adjustments

1. Net Profit/ Loss before Tax as per Financial Statements ⓘ (Enter negative sign for Net Loss, e.g. '-12345')	0
2. Less: Separate Source Income ⓘ	0
3. Non-Taxable Income ⓘ	0
4. Add: Non-Tax Deductible Expenses ⓘ	0
5a. Adjusted Profit/ Loss before Other Deductions (for a period of more than 12 months) ⓘ	0

YA 20X2
01 Jan 20X1
to 31 Dec 20X1
S\$

YA 20X3
01 Jan 20X2
to 31 Dec 20X2
S\$

5b. Adjusted Profit/ Loss before Other Deductions	0	0
---	---	---

Step	Action/ Note
	Part B [Form C-S] – Tax Adjustments (continue to next page)
1	All amount fields in Part B of Form C-S are pre-filled with '0'. Please enter the correct amount if it is not '0'.
	<u>Note:</u> The following line items will be computed automatically: - Adjusted Profit/ Loss before Other Deductions (for a period of more than 12 months) - Adjusted Profit/ Loss before Capital Allowances - Net Rental Income - Total Income/ Losses (before Donations) - Total Income/ Losses (after Donations) - Unutilised Capital Allowances carried forward - Unutilised Losses carried forward - Unutilised Donations carried forward

User Guide (Tax Agent): File Form C-S/ Form C-S (Lite)

6.	Less: Deduction for Renovation or Refurbishment Works under Section 14N ⓘ	0	0
7.	Enhanced Deductions under Enterprise Innovation Scheme (EIS) for Training; Innovation Projects carried out with Partner Institutions; Licensing of Intellectual Property Rights; Registration of Intellectual Property; Qualifying R&D undertaken in Singapore ⓘ	0	0
8.	Further Deductions/ Other Deductions including revenue expenses capitalised or expenses incurred under Section 14R ⓘ	0	0
9.	Adjusted Profit/ Loss before Capital Allowances ⓘ	0	0
10.	Add: Balancing Charge ⓘ	0	0
11.	Less: Unutilised Capital Allowances brought forward (IRAS' record) ⓘ	0	0
	Company's Declaration	0	0
12.	Current Year Capital Allowances ⓘ	0	0
13.	Unutilised Losses brought forward (IRAS' record) ⓘ	0	0
	Company's Declaration	0	0
	Add: Separate Source Income		
14a.	Gross Rental Income ⓘ	0	0
14b.	Less: Deductible Expenses ⓘ	0	0
14c.	Net Rental Income ⓘ	0	0
15.	Interest Income ⓘ	0	0
16.	Other Taxable Income ⓘ	0	0

Step	Action/ Note
	Part B [Form C-S] – Tax Adjustments (continue to next page)
1	Enterprise Innovation Scheme With effect from YA 2024, please complete this section only if the company is making a claim and has met the qualifying conditions.
2	The following fields will be pre-filled based on information available with IRAS: - Unutilised Capital Allowances b/f - Unutilised Losses b/f
	If any of the pre-filled amounts differs from the company's record, you can revise the amount in the corresponding Company's Declaration box.
	<u>Note:</u> You can click on the ' ⓘ ' icon to read the explanatory notes.

User Guide (Tax Agent): File Form C-S/ Form C-S (Lite)

18. Less: Unutilised Donations brought forward (IRAS' record) ⓘ	0	0
Company's Declaration	0	0
19a. Less: Current Year Donations (IRAS' record) ⓘ	250	250
Company's Declaration	0	0
19b. Is the company an approved qualifying donor making qualifying overseas donations under the Philanthropy Tax Incentive Scheme for Family Offices (PTIS)?*	N.A.	
20. Total Income/ Losses (after Donations) ⓘ	0	0

Current Year Donations

Only donations that are auto-included from the Institutions of a Public Character (IPCs) can be deducted. Please access the [View Donations](#) digital service to view the current year approved donations.

If there are donations not in the list, it may be due to:

- Differences in receipting date**
The IPC may have recorded the company's donation in a later financial period and a deduction would be accorded in the corresponding YA.
- The company did not provide its Unique Entity Number (UEN) to the IPC**
Please update the company's donation record with the IPC. IRAS will amend the company's assessment when we receive the updated record.

If a company made qualifying overseas donations under the Philanthropy Tax Incentive Scheme for Family Offices (PTIS donations), please include the tax deduction for PTIS donations in the company's declaration. A 100% tax deduction is granted for PTIS donations, capped at 40% of the company's statutory income.

The screenshot shows the 'View Donations' interface with the following details:

- Calendar Year: 20X2 (selected), 20X1, 20X0
- 1 - 1 of 1 Record(s)

Date of Donation	Approved Donations (\$S)	Amount of Deduction (\$S)	Name of IPC ⓘ
30 Jun 20X2	100.00	250.00	TEST_COMPANY1

- Total amount of deduction for calendar year 20X2 is **\$S\$250.00**
- The donations are allowable on a financial year basis.
- Learn more about donations and their deductibility. ⓘ

Step	Action/ Note
	Part B [Form C-S] – Tax Adjustments (continue to next page)
1	The following fields will be pre-filled based on information available with IRAS: - Unutilised Donations b/f - Current Year Donations
	If any of the pre-filled amounts differs from the company's record, you can revise the amount in the corresponding Company's Declaration box (with the exception of current year donations).
	The amount of Current Year Donations is based on auto-included information from Institutions of a Public Character (IPCs). Upward adjustments are permitted only for companies that use a non-Singapore dollar functional currency. With effect from YA 2025, tax deductions for PTIS donations may be included in the Company's Declaration , and select 'Yes' for Item 19b.
2	You can click on the View Donations hyperlink to view the details of donations made to approved IPCs.
3	To continue with Form C-S filing after viewing the donations details, click on 'X' to close the View Donations tab.

User Guide (Tax Agent): File Form C-S/ Form C-S (Lite)

21.	Unutilised Capital Allowances carried forward	0	0
22.	Unutilised Losses carried forward	0	0
23.	Unutilised Donations carried forward	0	0

Save and return to Part A.

PART A

Next Step

OR

Save and proceed to Part C.

PART C

SAVE DRAFT

Step	Action/ Note
	Part B [Form C-S] – Tax Adjustments
1	At the bottom of Part B, click on Part C .
	<u>Notes:</u> 1. An auto-save feature will save the filing information as Draft when you move to next page. 2. You can click on Part A to return to previous page.

User Guide (Tax Agent): File Form C-S/ Form C-S (Lite)

1. Part A
2. Part B
3. Part C
4. Confirmation
5. Acknowledgement

Form C-S
Year of Assessment 20X3

Part C - Information from Financial Statements
S\$

Information from Financial Statements

24. Revenue ⓘ
(Enter the revenue as per the financial statements for period ending in 2023)
111

25. Gross Profit/ Loss ⓘ
(Enter negative sign for Gross Loss, e.g. '-123456')
0

26. Directors' Fees and Remuneration ⓘ
0

27. Total Remuneration excluding Directors' Fees ⓘ
0

28. Medical Expenses ⓘ
(Enter the deductible amount)
0

29. Transport/ Travelling Expenses ⓘ
0

30. Entertainment Expenses ⓘ
0

31. Inventories ⓘ
0

32. Trade Receivables ⓘ
0

Step	Action/ Note
	Part C [Form C-S] – Information from Financial Statement (continue to next page)
1	With effect from YA 2021, the 'Revenue' field will be pre-filled based on amount entered at the 'Form Type Selection' page. You can revise the amount in this box.
	Note: Other amount fields in Part C of Form C-S are pre-filled with '0'. Please enter the correct amount if it is not '0'.

User Guide (Tax Agent): File Form C-S/ Form C-S (Lite)

	YA 20X2 01 Jan 20X1 to 31 Dec 20X1	YA 20X3 01 Jan 20X2 to 31 Dec 20X2
Deduction of Unutilised Capital Allowances/ Losses/ Donations Brought Forward		
Select "N.A." if unutilised amounts are not claimed against the income of the current Year of Assessment.		
33. Is there a change in the principal activities of the company during the basis period?*	---- Select ----	---- Select ----
34. Is there a substantial change in the company's ultimate shareholders and their shareholdings as at the relevant dates?*	---- Select ----	---- Select ----
35. Unutilised Capital Allowances/ Losses/ Donations claimed where waiver of the shareholding test has been/ will be granted by IRAS (To complete only if answer in Box 34 is "Yes")	0	0
Tax Exemption Scheme for New Start-up Companies		
36. Has the company satisfied all conditions to qualify for the tax exemption scheme for new start-up companies?*		
Deduction for Expenditure on Research and Development (R&D)		
37. Deduction for expenditure incurred on R&D (undertaken in Singapore and Overseas) - Total deduction under Section 14C	0	0
38. Section 14C deduction for expenditure incurred on R&D activities undertaken in Singapore	0	0
39. Staff costs and consumables for R&D activities undertaken in Singapore qualifying for the additional 150% tax deduction under Section 14D(1) in excess of the \$400,000 cap under the Enterprise Innovation Scheme	0	0
Appropriation of Trading Stock or Conversion of Non-Trade/ Capital Asset		
40. Has the company appropriated any trading stock for non-trade or capital purposes under Section 10J and/ or converted any non-trade or capital asset to trading stock under Section 32A?*		
(If yes, submit the AC Reporting Form via the 'Submit Document' digital service)		
Gain or Losses from the Sale or Disposal of Foreign Assets - Section 10L		
41a. Amount of gains/ losses from the sale or disposal of foreign assets during the basis period for the current YA.	0	0
41b. Amount of the foreign-sourced sale or disposal gains remitted to Singapore during the basis period for the current YA.	0	0
41c. Do the foreign-sourced sale or disposal gains/ losses fall under any of the scenarios where the sale or disposal of foreign assets (excluding foreign IPRs) is not subject to tax under Section 10L(8) of the ITA?*	N.A.	

Step	Action/ Note
	Part C [Form C-S] – Information from Financial Statement
1	With effect from YA 2023, the company needs to declare if it has appropriated any trading stock for non-trade or capital purposes and/ or converted any non-trade or capital asset to trading stock. If yes, please submit the AC Reporting Form via the 'Submit Document' digital service.
2	With effect from YA 2025, the company needs to declare any realised gains or losses incurred from the sale or disposal of foreign assets.

User Guide (Tax Agent): File Form C-S/ Form C-S (Lite)

Enterprise Innovation Scheme (EIS) ⓘ

42. Is the company claiming cash payout under the EIS in this current YA?*

43. Is the company claiming enhanced deductions/ allowances under the EIS in this current YA?*

(If yes, complete Boxes 44 to 48, whichever is applicable)

44. Training ⓘ

Total Qualifying Cost Incurred ⓘ

0

0

Enhanced Deductions/ Allowances Claimed/ To Be Claimed ⓘ

0

0

45. Innovation Projects Carried Out with Partner Institutions ⓘ

Total Qualifying Cost Incurred ⓘ

(Capped at \$50,000)

0

0

Enhanced Deductions/ Allowances Claimed/ To Be Claimed ⓘ

0

0

46a. Acquisition of Intellectual Property Rights (IPRs) ⓘ

Total Qualifying Cost Incurred ⓘ

0

0

Enhanced Deductions/ Allowances Claimed/ To Be Claimed ⓘ

0

0

46b. Licensing of Intellectual Property Rights (IPRs) ⓘ

Total Qualifying Cost Incurred ⓘ

0

0

Enhanced Deductions/ Allowances Claimed/ To Be Claimed ⓘ

0

0

47. Registration of Intellectual Property (IPs) ⓘ

Total Qualifying Cost Incurred ⓘ

0

0

Enhanced Deductions/ Allowances Claimed/ To Be Claimed ⓘ

0

0

48. Qualifying Research and Development (R&D) undertaken in Singapore ⓘ

Total Qualifying Cost Incurred ⓘ

0

0

Enhanced Deductions/ Allowances Claimed/ To Be Claimed ⓘ

0

0

Next Step

Save and return to Part B.

PART B

OR

Save and proceed to Confirmation Page to verify filing details.

CONFIRMATION PAGE

SAVE DRAFT

Step	Action/ Note
	Part C [Form C-S] – Information from Financial Statement
1	Enterprise Innovation Scheme With effect from YA 2024, please complete this section only if the company is making a claim and has met the qualifying conditions.
2	At the bottom of Part C, click on Confirmation Page .
	<u>Notes:</u> 1. An auto-save feature will save the filing information as Draft when you move to next page. 2. You can click on Part B to return to previous page.

User Guide (Tax Agent): File Form C-S/ Form C-S (Lite)

File Form C-S/ C SAVE AS PDF/ PRINT

1. Part A 2. Part B 3. Part C 4. Confirmation 5. Acknowledgement

Confirmation for Form C-S

Year of Assessment 20X2 20X3

Name TEST_CTD_TEST NEW COMPANY27
Tax Ref No. 202099027C

Part A

Qualifying Conditions for filing Form C-S

1. Company's revenue for the financial period is S\$5 million or below;
2. Company derives only income subject to tax at 17%; and
3. Company is not claiming/ utilising any of the following items:
a. Carry-back of Current Year Capital Allowances/ Losses
b. Group Relief
c. Investment Allowance
d. Foreign Tax Credit and Tax Deducted at Source

The company has met all the qualifying conditions for filing Form C-S. Yes

Particulars of Person who Reviewed the Return

The return has been reviewed by a person who is a Singapore Chartered Tax Professionals Limited (SCTP) Accredited Tax Advisor or Accredited Tax Practitioner for Income Tax. Yes

Name of person MR TOM TAN
SCTP membership number *****

The Company declares the following:

The financial period for this return based on the company's financial statements is 01 Jan 20X1 to 31 Dec 20X2

Part B S\$

Tax Adjustments

1. Net Profit/ Loss before Tax as per Financial Statements	0
2. Less: Separate Source Income	0
3. Non-Taxable Income	0
4. Add: Non-Tax Deductible Expenses	0
5a. Adjusted Profit/ Loss before Other Deductions (for a period of more than 12 months)	0

Step	Action/ Note
	Confirmation Page [Form C-S] (continue to next page)
1	Verify that the information you have entered is correct.
	<u>Note:</u> You can click on SAVE AS PDF/ PRINT to save a copy of the Confirmation Page.

User Guide (Tax Agent): File Form C-S/ Form C-S (Lite)

	YA 20X2 01 Jan 20X1 to 31 Dec 20X1 S\$	YA 20X3 01 Jan 20X2 to 31 Dec 20X2 S\$
Deduction of Unutilised Capital Allowances/ Losses/ Donations Brought Forward		
33. Is there a change in the principal activities of the company during the basis period?	N.A.	N.A.
34. Is there a substantial change in the company's ultimate shareholders and their shareholdings as at the relevant dates?	N.A.	N.A.
35. Unutilised Capital Allowances/ Losses/ Donations claimed where waiver of the shareholding test has been/ will be granted by IRAS (To complete only if answer in Box 34 is "Yes")	0	0
Tax Exemption Scheme for New Start-up Companies		
36. Has the company satisfied all conditions to qualify for the tax exemption scheme for new start-up companies?	N.A.	N.A.
Deduction for Expenditure on Research and Development (R&D)		
37. Deduction for expenditure incurred on R&D (undertaken in Singapore and Overseas) - Total deduction under Section 14C	0	0
38. Section 14C deduction for expenditure incurred on R&D activities undertaken in Singapore	0	0
39. Staff costs and consumables for R&D activities undertaken in Singapore qualifying for the additional 150% tax deduction under Section 14D(1) in excess of the \$400,000 cap under the Enterprise Innovation Scheme	0	0
Appropriation of Trading Stock or Conversion of Non-Trade/ Capital Asset		
40. Has the company appropriated any trading stock for non-trade or capital purposes under Section 10J and/ or converted any non-trade or capital asset to trading stock under Section 32A? (If yes, submit the AC Reporting Form via the 'Submit Document' digital service)	No	Yes
Gain or Losses from the Sale or Disposal of Foreign Assets - Section 10L		
41a. Amount of gains/ losses from the sale or disposal of foreign assets during the basis period for the current YA.	0	0
41b. Amount of the foreign-sourced sale or disposal gains remitted to Singapore during the basis period for the current YA.	0	0
41c. Do the foreign-sourced sale or disposal gains/ losses fall under any of the scenarios where the sale or disposal of foreign assets (excluding foreign IPRs) is not subject to tax under Section 10L(8) of the ITA?	N.A.	N.A.
Enterprise Innovation Scheme (EIS)		
42. Is the company claiming cash payout under the EIS in this current YA?	No	No
43. Is the company claiming enhanced deductions/ allowances under the EIS in this current YA? (If yes, complete Boxes 44 to 48, whichever is applicable)	No	Yes
44. Training		
Total Qualifying Cost Incurred	0	100
Enhanced Deductions/ Allowances Claimed/ To Be Claimed	0	300
Total Income/ Loss (before Donations)	S\$0	S\$0
Total Income/ Loss (after Donations)	S\$0	S\$0
Estimated Tax Payable	S\$0.00	S\$0.00
The estimated tax payable is computed based on the declaration in this return. This amount takes into account the Exempt Amount, Tax Set-Offs, Tax Deducted at Source and Corporate Income Tax (CIT) Rebate, where applicable.		
Please note that the computed CIT Rebate does not reflect any reduction from the CIT Rebate Cash Grant, which is disbursed separately to eligible companies.		

Step	Action/ Note
	Confirmation Page [Form C-S] (continue to next page)
1	Verify that the information you have entered is correct.
	Note: The amount of Estimated Tax Payable is computed based on declaration in the return. Please refer to the Notice of Assessment for the actual tax payable.

Note: The CIT Rebate Cash Grant will not be reflected in the Estimated Tax Payable at the acknowledgement page for Form C-S/ Form C-S (Lite). If applicable, it will automatically be accounted for in your final tax payable and reflected in your Notice of Assessment.

User Guide (Tax Agent): File Form C-S/ Form C-S (Lite)

Declaration

☐ The company declares that this return gives a full and true account of the whole of the company's income for the financial period ending in the preceding year.*

Details of Filer & Contact Person

Name of Filer: TESTER01 - TAAP Designation*:

Tax Agent Firm: TEST AGENT FIRM PTE LTD

Name of Contact Person*: TESTER01 - TAAP Designation*:

Contact No.*: +65

Next Step

Return to Part A to make changes. Submit Form C-S to IRAS.

AMEND OR **SUBMIT**

CANCEL FILING

Confirm Submission

Submit to IRAS?

NO YES

Next Step

Return to Part A to make changes. Submit Form C-S to Approver for review.

AMEND OR **SUBMIT TO APPROVER**

CANCEL FILING

Confirm Submission

Submit to Approver?

NO YES

Step	Action/ Note
	Confirmation Page [Form C-S]
1	At the bottom of Confirmation Page, complete the Declaration checkbox.
2	Complete the Details of Filer & Contact Person .
3	Click on Submit if you are authorised as Approver. Or Click on Submit to Approver if you are authorised as Preparer.
4	Click on Yes in the pop-up message box to confirm your submission to IRAS or Approver.
	<u>Notes:</u> - Submission by Preparer will be retained in the Portal (pending submission to IRAS by Approver) for 21 days or until the filing due date of 30 Nov, whichever is later. - You can click on Amend to edit any line items entered.

User Guide (Tax Agent): File Form C-S/ Form C-S (Lite)

File Form C-S/ C

[SAVE AS PDF/ PRINT](#)

1. Part A 2. Part B 3. Part C 4. Confirmation 5. Acknowledgement

Acknowledgement for Form C-S

Successful Submission

We have received your filing.

Name	TEST_CTD_TEST NEW COMPANY28	Tax Ref No.	202099028M
Acknowledgement No.	421783	Date/ Time	14 Mar 20X3 4:01 PM
Year of Assessment	20X2 and 20X3		

Documents to be Submitted to IRAS via the 'Submit Document' digital service

- Declaration Form for S19B Allowances on IPR if this is the first YA of the writing-down allowances claim.
- AC Reporting Form if the company had appropriated trading stock for non-trade or capital purposes under Section 10J and/ or converted non-trade or capital asset to trading stock under Section 32A of the Income Tax Act 1947.

The relevant [Form](#) for completion is available on IRAS' website.

Document Retention

The company does not need to submit its financial statements, tax computation and supporting schedules with the Form C-S. Please retain the documents and submit them to IRAS only upon request.

Late Filing

Penalties may be imposed if this return is filed late.

GST Registration

Companies with revenue of more than S\$1 million (excluding dividends and interest) may need to register for GST. For details, refer to [GST Registration](#) on IRAS' website.

Details of Filer & Contact Person

Name of Filer	TESTER01 - TAAP	Designation	FILER
Tax Agent Firm	TEST AGENT FIRM PTE LTD		
Name of Contact Person	TOM TAN	Designation	DIRECTOR
Contact No.	+65 91234567		

Step

Action/ Note

Acknowledgement Page [Form C-S]

(continue to next page)

1

You will receive an acknowledgement upon successful submission.

Notes:

1. Acknowledgement number will only be provided for successful submission to IRAS. No Acknowledgement number will be provided for submission pending Approver's action.
2. You can click on **SAVE AS PDF/ PRINT** to save a copy of the Acknowledgement Page.

User Guide (Tax Agent): File Form C-S/ Form C-S (Lite)

Revenue	111			
Gross Profit/ Loss	222			
	<table border="1"> <tr> <th>YA 20X2 01 Jan 20X1 to 31 Dec 20X1 S\$</th> <th>YA 20X3 01 Jan 20X2 to 31 Dec 20X2 S\$</th> </tr> </table>	YA 20X2 01 Jan 20X1 to 31 Dec 20X1 S\$	YA 20X3 01 Jan 20X2 to 31 Dec 20X2 S\$	
YA 20X2 01 Jan 20X1 to 31 Dec 20X1 S\$	YA 20X3 01 Jan 20X2 to 31 Dec 20X2 S\$			
Deduction of Unutilised Capital Allowances/ Losses/ Donations Brought Forward				
Is there a change in the principal activities of the company during the basis period?	N.A.			
Is there a substantial change in the company's ultimate shareholders and their shareholdings as at the relevant dates?	N.A.			
Unutilised Capital Allowances/ Losses/ Donations claimed where waiver of the shareholding test has been/ will be granted by IRAS	0			
Tax Exemption Scheme for New Start-up Companies				
Has the company satisfied all conditions to qualify for the tax exemption scheme for new start-up companies?	N.A.			
Deduction for Expenditure on Research and Development (R&D)				
Deduction for expenditure incurred on R&D (undertaken in Singapore and Overseas) - Total deduction under Section 14C	222			
Appropriation of Trading Stock or Conversion of Non-Trade/ Capital Asset				
Has the company appropriated any trading stock for non-trade or capital purposes under Section 10J and/ or converted any non-trade or capital asset to trading stock under Section 32A?	No			
Gain or Losses from the Sale or Disposal of Foreign Assets - Section 10L				
Amount of gains/ losses from the sale or disposal of foreign assets during the basis period for the current YA.	0			
Amount of the foreign-sourced sale or disposal gains remitted to Singapore during the basis period for the current YA.	0			
Do the foreign-sourced sale or disposal gains/ losses fall under any of the scenarios where the sale or disposal of foreign assets (excluding foreign IPRs) is not subject to tax under Section 10L(8) of the ITA?	N.A.			
Enterprise Innovation Scheme (EIS)				
Is the company claiming cash payout under the EIS in this current YA?	No			
Is the company claiming enhanced deductions/ allowances under the EIS in this current YA?	No			
Training				
Total Qualifying Cost Incurred	0			
Enhanced Deductions/ Allowances Claimed/ To Be Claimed	0			
<table border="1"> <tr> <td>Estimated Tax Payable</td> <td>S\$0.00</td> <td>S\$0.00</td> </tr> </table> The estimated tax payable is computed based on the declaration in this return. This amount takes into account the Exempt Amount, Tax Set-Offs, Tax Deducted at Source and Corporate Income Tax (CIT) Rebate, where applicable. Please note that the computed CIT Rebate does not reflect any reduction from the CIT Rebate Cash Grant, which is disbursed separately to eligible companies.		Estimated Tax Payable	S\$0.00	S\$0.00
Estimated Tax Payable	S\$0.00	S\$0.00		

FILE FOR NEXT CLIENT

Step	Action/ Note
	Acknowledgement Page [Form C-S]
	Notes: 1. You can click on File for Next Client to continue filing for another client. 2. The Acknowledgement Page can also be retrieved from myTax Portal via View Notices/ Letters - Corporate Tax.

Note: The CIT Rebate Cash Grant will not be reflected in the Estimated Tax Payable at the acknowledgement page for Form C-S/ Form C-S (Lite). If applicable, it will automatically be accounted for in your final tax payable and reflected in your Notice of Assessment.

File Form C-S (Lite)

User Guide (Tax Agent): File Form C-S/ Form C-S (Lite)

File Form C-S/ C

Form C-S (Lite)

Year of Assessment 20x3

Part A

Qualifying Conditions for filing Form C-S (Lite)

1. Company's revenue for the financial period is S\$200,000 or below; ⓘ

2. Company derives only income subject to tax at 17%; and ⓘ

3. Company is not claiming/ utilising any of the following items:

- a. Carry-back of Current Year Capital Allowances/ Losses ⓘ
- b. Group Relief ⓘ
- c. Investment Allowance ⓘ
- d. Foreign Tax Credit and Tax Deducted at Source ⓘ

The company has met all the qualifying conditions for filing Form C-S (Lite).

☐ Yes ☐ No

Return to Form Type Selection to choose a different Form Type.

CANCEL FILING

Step	Action/ Note
	Part A [Form C-S (Lite)] (continue to next page)
1	Qualifying Conditions for filing Form C-S (Lite) Please complete declaration of the 3 conditions.
2	Select 'Yes' or 'No', where applicable.

User Guide (Tax Agent): File Form C-S/ Form C-S (Lite)

1. Part A
2. Part B
3. Part C
4. Confirmation
5. Acknowledgement

Form C-S (Lite)

Year of Assessment 20X3

Part A

Qualifying Conditions for filing Form C-S (Lite)

- Company's revenue for the financial period is S\$200,000 or below; ⓘ
- Company derives only income subject to tax at 17%; and ⓘ
- Company is not claiming/ utilising any of the following items:
 - Carry-back of Current Year Capital Allowances/ Losses ⓘ
 - Group Relief ⓘ
 - Investment Allowance ⓘ
 - Foreign Tax Credit and Tax Deducted at Source ⓘ

The company has met all the qualifying conditions for filing Form C-S (Lite). ☒ Yes ☐ No

Particulars of Person who Reviewed the Return

The return has been reviewed by a person who is a Singapore Chartered Tax Professionals Limited (SCTP) Accredited Tax Advisor or Accredited Tax Practitioner for Income Tax. * ⓘ

Name of person

SCTP membership number

☒ Yes ☐ No

Step	Action/ Note
	Part A [Form C-S (Lite)] (continue to next page)
1	Particulars of Person who Reviewed the Return: Please complete the declaration on whether the return has been reviewed by a person who is a Singapore Chartered Tax Professionals Limited (SCTP) Accredited Tax Advisor or Accredited Tax Practitioner for Income Tax.
2	Select 'Yes' or 'No', where applicable.
	Notes: - If the reviewer is a SCTP Accredited Tax Advisor or Accredited Tax Practitioner for Income Tax, please obtain the reviewer's name and SCTP membership number to complete the fields. - If the reviewer's name or SCTP membership number is not readily available, please leave it blank. - Where there are multiple accredited reviewers, please provide the details (name and membership number) of any one reviewer.

User Guide (Tax Agent): File Form C-S/ Form C-S (Lite)

The Company declares the following:

The financial period for this return based on the company's financial statements is* ⓘ

From
01/01/20X1

To
31/12/20X2

Next Step

Return to Form Type Selection to choose a different Form Type.

CANCEL FILING

OR

Save and proceed to Part B.

PART B

SAVE DRAFT

Step	Action/ Note
	Part A [Form C-S (Lite)] (continue to next page)
1	The company declares the following: Amend the pre-filled financial period if it is incorrect. The financial period is displayed based on the information available with IRAS.
2	Click on Part B .
	<u>Notes:</u> 1. You can click on Save Draft to save a copy of the Form C-S (Lite) on the Portal and continue e-Filing anytime before the filing due date. 2. You can click on the ' ⓘ ' icon to read the explanatory notes. 3. Please file Form C, if your client does not satisfy the conditions to file Form C-S/ Form C-S (Lite). 4. An auto-save feature will save the filing information as Draft when you move to next page. 5. You can click on Cancel Filing to return to Form Type Selection.

User Guide (Tax Agent): File Form C-S/ Form C-S (Lite)

The Company declares the following:

The financial period for the company's first set of financial statements covers a period of more than 12 months, you have to:

As the company's first set of financial statements covers a period of more than 12 months, you have to:

a) apportion the Trade/ Business Income/ Loss to YA 20X2 and YA 20X3 (time basis may be used); and

b) complete the line items for YA 20X2 and YA 20X3.

OK

CANCEL FILING OR PART B

Step	Action/ Note
	Part B [Form C-S (Lite)] – Tax Adjustments (continue to next page)
1	A message box will be displayed if: 1. The company's first set of financial statements covers a period of more than 12 months; or 2. There is a change in the company's financial year end. Please take note of the message.
2	Click on OK to continue.
	<u>Note:</u> You may be required to complete the line items for 2 Years of Assessment if the company's first set of financial statements covers a period of more than 12 months or if there's a change in the company's financial year end.

User Guide (Tax Agent): File Form C-S/ Form C-S (Lite)

1. Part A
2. **Part B**
3. Part C
4. Confirmation
5. Acknowledgement

Form C-S (Lite)

Year of Assessment 20X3

Notes

- For investment holding company or company that derives only rental and/or interest income, declare the investment income by completing Items 7 to 9.
- For service company taxable on a cost plus mark-up basis, declare your trade income by completing Item 1 with the deemed mark-up or mark-up amount.

Part B
S\$

Tax Adjustments

1. **Net Profit/ Loss before Tax as per Financial Statements** ⓘ
(Enter negative sign for Net Loss, e.g. '-12345')

YA 20X2 01 Jan 20X1 to 31 Dec 20X1 S\$	YA 20X3 01 Jan 20X2 to 31 Dec 20X2 S\$
--	--

2. **Adjusted Profit/ Loss before Capital Allowances** ⓘ
(Enter amount if Adjusted Profit/ Loss before Capital Allowances is not \$0 and enter negative sign for Adjusted Loss, e.g. '-12345')

Step	Action/ Note
	Part B [Form C-S (Lite)] – Tax Adjustments (continue to next page)
1	All amount fields in Part B of Form C-S (Lite) are pre-filled with '0'. Please enter the correct amount if it is not '0'.
	<u>Note:</u> The following line items will be computed automatically: • Total Income/Losses (before Donations) • Total Income/Losses (after Donations) • Unutilised Capital Allowances carried forward • Unutilised Losses carried forward • Unutilised Donations carried forward

User Guide (Tax Agent): File Form C-S/ Form C-S (Lite)

3.	Add: Balancing Charge 	0	0
4.	Less: Unutilised Capital Allowances brought forward (IRAS' record) 	0	0
	Company's Declaration	0	0
5.	Current Year Capital Allowances 	0	0
6.	Unutilised Losses brought forward (IRAS' record) 	0	0
	Company's Declaration	0	0
Add: Separate Source Income 			
7.	Net Rental Income 	0	0
8.	Interest Income 	0	0
9.	Other Taxable Income 	0	0
10.	Total Income/ Losses (before Donations) 	0	0

Step	Action/ Note
	Part B [Form C-S (Lite)] – Tax Adjustments (continue to next page)
1	The following fields will be pre-filled based on information available with IRAS: • Unutilised Capital Allowances b/f • Unutilised Losses b/f
	If any of the pre-filled amounts differs from the company's record, you can revise the amount in the corresponding Company's Declaration box.
	<u>Note:</u> You can click on the '  ' icon to read the explanatory notes.

User Guide (Tax Agent): File Form C-S/ Form C-S (Lite)

11. Less: Unutilised Donations brought forward (IRAS' record) ⓘ	0	0
Company's Declaration	0	0
12a. Less: Current Year Donations (IRAS' record) ⓘ	250	250
Company's Declaration	0	0
12b. Is the company an approved qualifying donor making qualifying overseas donations under the Philanthropy Tax Incentive Scheme for Family Offices (PTIS)?*	N.A.	
13. Total Income/ Losses (after Donations) ⓘ	0	0

Current Year Donations

Only donations that are auto-included from the Institutions of a Public Character (IPCs) can be deducted. Please access the [View Donations](#) digital service to view the current year approved donations.

If there are donations not in the list, it may be due to:

- Differences in receipting date**
The IPC may have recorded the company's donation in a later financial period and a deduction would be accorded in the corresponding YA.
- The company did not provide its Unique Entity Number (UEN) to the IPC**
Please update the company's donation record with the IPC. IRAS will amend the company's assessment when we receive the updated record.

If a company made qualifying overseas donations under the Philanthropy Tax Incentive Scheme for Family Offices (PTIS donations), please include the tax deduction for PTIS donations in the company's declaration. A 100% tax deduction is granted for PTIS donations, capped at 40% of the company's statutory income.

Form C-S (Lite) View Donations

A Singapore Government Agency Website [How to Identify](#)

View Donations [SAVE AS PDF/PRINT](#)

Calendar Year: **20X2** 20X1 20X0

1 - 1 of 1 Record(s)

Date of Donation	Approved Donations (\$S)	Amount of Deduction (\$S)	Name of IPC ⓘ
30 Jun 20X2	100.00	250.00	TEST_COMPANY1

Total amount of deduction for calendar year 20X2 is \$S\$250.00

The donations are allowable on a financial year basis.

[Learn more about donations and their deductibility. ⓘ](#)

Step	Action/ Note
	Part B [Form C-S (Lite)] – Tax Adjustments (continue to next page)
1	The following fields will be pre-filled based on information available with IRAS: - Unutilised Donations b/f - Current Year Donations
	If any of the pre-filled amounts differs from the company's record, you can revise the amount in the corresponding Company's Declaration box (with the exception of current year donations).
	The amount of Current Year Donations is based on auto-included information from Institutions of a Public Character (IPCs). Upward adjustments are permitted only for companies that use a non-Singapore dollar functional currency. With effect from YA 2025, tax deductions for PTIS donations may be included in the Company's Declaration , and select 'Yes' for Item 12b.
2	You can click on the View Donations hyperlink to view the details of donations made to approved IPCs.
3	To continue with Form C-S (Lite) filing after viewing the donations details, click on 'X' to close the View Donations tab.

User Guide (Tax Agent): File Form C-S/ Form C-S (Lite)

14.	Unutilised Capital Allowances carried forward	0	0
15.	Unutilised Losses carried forward	0	0
16.	Unutilised Donations carried forward	0	0

Next Step

Save and return to Part A.

PART A

OR

Save and proceed to Part C.

PART C

SAVE DRAFT

Step	Action/ Note
	Part B [Form C-S (Lite)] – Tax Adjustments
1	At the bottom of Part B, click on Part C .
	<u>Notes:</u> 1. An auto-save feature will save the filing information as Draft when you move to next page. 2. You can click on Part A to return to previous page.

User Guide (Tax Agent): File Form C-S/ Form C-S (Lite)

1. Part A 2. Part B 3. Part C 4. Confirmation 5. Acknowledgement

Form C-S (Lite)

Year of Assessment 2024

Part C - Information from Financial Statements S\$

Information from Financial Statements

17. Revenue (1) (Enter the revenue as per the financial statements for period ending in 2023)

100

18. Non-Taxable Income (1)

0

YA 20X2 01 Jan 20X1 to 31 Dec 20X1 S\$

YA 20X3 01 Jan 20X2 to 31 Dec 20X2 S\$

Other Information

To be completed if the company is claiming Deductions for Renovation or Refurbishment Works or Research and Development Expenditure.

19. Deduction for Renovation or Refurbishment Works under Section 14H (1)

0 0

20. Deduction for expenditure incurred on R&D (undertaken in Singapore and Overseas) - Total deduction under Section 14C (1)

0 0

21. Section 14C deduction for expenditure incurred on R&D activities undertaken in Singapore (1)

0 0

22. Staff costs and consumables for R&D activities undertaken in Singapore qualifying for the additional 150% tax deduction under Section 14D(1) in excess of the \$400,000 cap under the Enterprise Innovation Scheme (1)

0 0

Deduction of Unutilised Capital Allowances/ Losses/ Donations Brought Forward

Select "N.A." if unutilised amounts are not claimed against the income of the current Year of Assessment.

23. Is there a change in the principal activities of the company during the basis period? (1)

----- Select ----- * ----- Select ----- *

24. Is there a substantial change in the company's ultimate shareholders and their shareholdings as at the relevant dates? (1)

----- Select ----- * ----- Select ----- *

25. Unutilised Capital Allowances/ Losses/ Donations claimed where waiver of the shareholding test has been/ will be granted by IRAS (1) (To complete only if answer in Box 24 is "Yes")

0 0

Tax Exemption Scheme for New Start-up Companies (1)

26. Has the company satisfied all conditions to qualify for the tax exemption scheme for new start-up companies? (1)

----- -----

Appropriation of Trading Stock or Conversion of Non-Trade/ Capital Asset

27. Has the company appropriated any trading stock for non-trade or capital purposes under Section 10J and/ or converted any non-trade or capital asset to trading stock under Section 32A? (1) (If yes, submit the AC Reporting Form via the 'Submit Document' digital service)

----- -----

Step	Action/ Note
	Part C [Form C-S (Lite)] – Information from Financial Statement (continue to next page)
1	'Revenue' field will be pre-filled based on amount entered at 'Form Type Selection' page. You can revise the amount in this box.
2	With effect from YA 2022, the 'Non-Taxable Income' field is added and pre-filled with '0'. Please enter the correct amount if it is not '0'.
3	With effect from YA 2023, the company needs to declare if it has appropriated any trading stock for non-trade or capital purposes and/ or converted any non-trade or capital asset to trading stock. If yes, please submit the AC Reporting Form via the 'Submit Document' digital service.
	Note: Other amount fields are pre-filled with '0'. Please enter the correct amount if it is not '0'.

User Guide (Tax Agent): File Form C-S/ Form C-S (Lite)

Gain or Losses from the Sale or Disposal of Foreign Assets - Section 10L ⓘ

28a. Amount of gains/ losses from the sale or disposal of foreign assets during the basis period for the current YA.

28b. Amount of the foreign-sourced sale or disposal gains remitted to Singapore during the basis period for the current YA.

28c. Do the foreign-sourced sale or disposal gains/ losses fall under any of the scenarios where the sale or disposal of foreign assets (excluding foreign IPRs) is not subject to tax under Section 10L(8) of the ITA?

Enterprise Innovation Scheme (EIS) ⓘ

29. Is the company claiming cash payout under the EIS in this current YA?

30. Is the company claiming enhanced deductions/ allowances under the EIS in this current YA?
(If yes, complete Boxes 31 to 35, whichever is applicable)

31. Training ⓘ

Total Qualifying Cost Incurred ⓘ

Enhanced Deductions/ Allowances Claimed/ To Be Claimed ⓘ

32. Innovation Projects Carried Out with Partner Institutions ⓘ

Total Qualifying Cost Incurred ⓘ (Capped at \$50,000)

Enhanced Deductions/ Allowances Claimed/ To Be Claimed ⓘ

33a. Acquisition of Intellectual Property Rights (IPRs) ⓘ

Total Qualifying Cost Incurred ⓘ

Enhanced Deductions/ Allowances Claimed/ To Be Claimed ⓘ

33b. Licensing of Intellectual Property Rights (IPRs) ⓘ

Total Qualifying Cost Incurred ⓘ

Enhanced Deductions/ Allowances Claimed/ To Be Claimed ⓘ

34. Registration of Intellectual Property (IPs) ⓘ

Total Qualifying Cost Incurred ⓘ

Enhanced Deductions/ Allowances Claimed/ To Be Claimed ⓘ

35. Qualifying Research and Development (R&D) undertaken in Singapore ⓘ

Total Qualifying Cost Incurred ⓘ

Enhanced Deductions/ Allowances Claimed/ To Be Claimed ⓘ

Next Step

Save and return to Part B.

PART B

OR

Save and proceed to Confirmation Page to verify filing details.

CONFIRMATION PAGE

SAVE DRAFT

Step	Action/ Note
	Part C [Form C-S (Lite)] – Information from Financial Statement
1	With effect from YA 2025, the company needs to declare any realised gains or losses incurred from the sale or disposal of foreign assets.
2	Enterprise Innovation Scheme With effect from YA 2024, please complete this section only if the company is making a claim and has met the qualifying conditions.
3	At the bottom of Part C, click on Confirmation Page .
	Notes: - An auto-save feature will save the filing information as Draft when you move to next page. - You can click on Part B to return to previous page.

User Guide (Tax Agent): File Form C-S/ Form C-S (Lite)

File Form C-S/ C

[SAVE AS PDF/ PRINT](#)

1. Part A 2. Part B 3. Part C 4. Confirmation 5. Acknowledgement

Confirmation for Form C-S (Lite)

Year of Assessment 20X2 20X3

Name TEST_CTD_TEST NEW COMPANY27

Tax Ref No. 202099027C

Part A

Qualifying Conditions for filing Form C-S (Lite)

- Company's revenue for the financial period is S\$200,000 or below;
- Company derives only income subject to tax at 17%; and
- Company is not claiming/ utilising any of the following items:
 - Carry-back of Current Year Capital Allowances/ Losses
 - Group Relief
 - Investment Allowance
 - Foreign Tax Credit and Tax Deducted at Source

The company has met all the qualifying conditions for filing Form C-S (Lite). Yes

Particulars of Person who Reviewed the Return

The return has been reviewed by a person who is a Singapore Chartered Tax Professionals Limited (SCTP) Accredited Tax Advisor or Accredited Tax Practitioner for Income Tax. Yes

Name of person MR TOM TAN

SCTP membership number

The Company declares the following:

The financial period for this return based on the company's financial statements is 01 Jan 20X1 to 31 Dec 20X2

Part B S\$

Tax Adjustments

- Net Profit/ Loss before Tax as per Financial Statements 0

YA 20X2	YA 20X3
01 Jan 20X1 to 31 Dec 20X1	01 Jan 20X2 to 31 Dec 20X2
S\$	S\$
- Adjusted Profit/ Loss before Capital Allowances 0 0

Step	Action/ Note
	Confirmation Page [Form C-S (Lite)] (continue to next page)
1	Verify that the information you have entered is correct.
	<u>Note:</u> You can click on SAVE AS PDF/ PRINT to save a copy of the Confirmation Page.

User Guide (Tax Agent): File Form C-S/ Form C-S (Lite)

Deduction of Unutilised Capital Allowances/ Losses/ Donations Brought Forward		
23. Is there a change in the principal activities of the company during the basis period?	N.A.	N.A.
24. Is there a substantial change in the company's ultimate shareholders and their shareholdings as at the relevant dates?	N.A.	N.A.
25. Unutilised Capital Allowances/ Losses/ Donations claimed where waiver of the shareholding test has been/ will be granted by IRAS (To complete only if answer in Box 24 is "Yes")	0	0
Tax Exemption Scheme for New Start-up Companies		
26. Has the company satisfied all conditions to qualify for the tax exemption scheme for new start-up companies?	N.A.	N.A.
Appropriation of Trading Stock or Conversion of Non-Trade/ Capital Asset		
27. Has the company appropriated any trading stock for non-trade or capital purposes under Section 10J and/ or converted any non-trade or capital asset to trading stock under Section 32A? (If yes, submit the AC Reporting Form via the 'Submit Document' digital service)	No	Yes
Gain or Losses from the Sale or Disposal of Foreign Assets - Section 10L		
28a. Amount of gains/ losses from the sale or disposal of foreign assets during the basis period for the current YA.	0	0
28b. Amount of the foreign-sourced sale or disposal gains remitted to Singapore during the basis period for the current YA.	0	0
28c. Do the foreign-sourced sale or disposal gains/ losses fall under any of the scenarios where the sale or disposal of foreign assets (excluding foreign IPRs) is not subject to tax under Section 10L(8) of the ITA?	N.A.	N.A.
Enterprise Innovation Scheme (EIS)		
29. Is the company claiming cash payout under the EIS in this current YA?	No	No
30. Is the company claiming enhanced deductions/ allowances under the EIS in this current YA? (If yes, complete Boxes 31 to 35, whichever is applicable)	No	No
31. Training		
Total Qualifying Cost Incurred	0	0
Enhanced Deductions/ Allowances Claimed/ To Be Claimed	0	0
	YA 20X2 01 Jan 20X1 to 31 Dec 20X1 S\$	YA 20X3 01 Jan 20X2 to 31 Dec 20X2 S\$
Total Income/ Loss (before Donations)	S\$0	S\$0
Total Income/ Loss (after Donations)	S\$0	S\$0
Estimated Tax Payable	S\$0.00	S\$0.00
The estimated tax payable is computed based on the declaration in this return. This amount takes into account the Exempt Amount, Tax Set-Offs, Tax Deducted at Source and Corporate Income Tax (CIT) Rebate, where applicable.		
Please note that the computed CIT Rebate does not reflect any reduction from the CIT Rebate Cash Grant, which is disbursed separately to eligible companies.		

Step	Action/ Note
	Confirmation Page [Form C-S (Lite)] (continue to next page)
1	Verify that the information you have entered is correct.
	<u>Note:</u> The amount of Estimated Tax Payable is computed based on declaration in the return. Please refer to the Notice of Assessment for the actual tax payable.

Note: The CIT Rebate Cash Grant will not be reflected in the Estimated Tax Payable at the acknowledgement page for Form C-S/ Form C-S (Lite). If applicable, it will automatically be accounted for in your final tax payable and reflected in your Notice of Assessment.

User Guide (Tax Agent): File Form C-S/ Form C-S (Lite)

Declaration

- ☐ The company declares that this return gives a full and true account of the whole of the company's income for the financial period ending in the preceding year.*

Details of Filer & Contact Person

Name of Filer TESTER01 - TAAP Designation*

Tax Agent Firm TEST AGENT FIRM PTE LTD

Name of Contact Person* TESTER01 - TAAP Designation*

Contact No.* +65

Next Step

Return to Part A to make changes.

AMEND

OR

Submit Form C-S (Lite) to IRAS.

SUBMIT

CANCEL FILING

Confirm Submission

Submit to IRAS?

NO

YES

Next Step

Return to Part A to make changes.

AMEND

OR

Submit Form C-S (Lite) to Approver for review.

SUBMIT TO APPROVER

CANCEL FILING

Confirm Submission

Submit to Approver?

NO

YES

Step

Action/ Note

Confirmation Page [Form C-S (Lite)]

1

At the bottom of Confirmation Page, complete the **Declaration** checkbox.

2

Complete the **Details of Filer & Contact Person**.

3

Click on **Submit** if you are authorised as Approver.

Or

Click on **Submit to Approver** if you are authorised as Preparer.

4

Click on **Yes** in the pop-up message box to confirm your submission to IRAS or Approver.

Notes:

1. Submission by Preparer will be retained in the Portal (pending submission to IRAS by Approver) for 21 days or until the filing due date of 30 Nov, whichever is later.
2. You can click on **Amend** to edit any line items entered.

User Guide (Tax Agent): File Form C-S/ Form C-S (Lite)

File Form C-S/ C

 SAVE AS PDF/ PRINT

1. Part A 2. Part B 3. Part C 4. Confirmation 5. Acknowledgement

Acknowledgement for Form C-S (Lite)

Successful Submission

We have received your filing.

Name	TEST_CTD_TEST NEW COMPANY29	Tax Ref No.	202099029D
Acknowledgement No.	421789	Date/ Time	14 Mar 20X3 4:01 PM
Year of Assessment	20X2 and 20X3		

Documents to be Submitted to IRAS via the 'Submit Document' digital service

- Declaration Form for S19B Allowances on IPR if this is the first YA of the writing-down allowances claim.
- AC Reporting Form if the company had appropriated trading stock for non-trade or capital purposes under Section 10J and/ or converted non-trade or capital asset to trading stock under Section 32A of the Income Tax Act 1947.

The relevant Form for completion is available on IRAS' website.

Document Retention

The company does not need to submit its financial statements, tax computation and supporting schedules with the Form C-S (Lite). Please retain the documents and submit them to IRAS only upon request.

Late Filing

Penalties may be imposed if this return is filed late.

Details of Filer & Contact Person

Name of Filer	TESTER01 - TAAP	Designation	FILER
Tax Agent Firm	TEST AGENT FIRM PTE LTD		
Name of Contact Person	TOM TAN	Designation	DIRECTOR
Contact No.	+65 91234567		

Step

Action/ Note

Acknowledgement Page [Form C-S (Lite)]

(continue to next page)

1

You will receive an acknowledgement upon successful submission.

Notes:

1. Acknowledgement number will only be provided for successful submission to IRAS. No Acknowledgement number will be provided for submission pending Approver's action.
2. You can click on **SAVE AS PDF/ PRINT** to save a copy of the Acknowledgement Page.

User Guide (Tax Agent): File Form C-S/ Form C-S (Lite)

Revenue	200	
	YA 20X2 01 Jan 20X1 to 31 Dec 20X1 S\$	YA 20X3 01 Jan 20X2 to 31 Dec 20X2 S\$
Deduction of Unutilised Capital Allowances/ Losses/ Donations Brought Forward		
Is there a change in the principal activities of the company during the basis period?	N.A.	N.A.
Is there a substantial change in the company's ultimate shareholders and their shareholdings as at the relevant dates?	N.A.	N.A.
Unutilised Capital Allowances/ Losses/ Donations claimed where waiver of the shareholding test has been/ will be granted by IRAS	0	0
Appropriation of Trading Stock or Conversion of Non-Trade/ Capital Asset		
Has the company appropriated any trading stock for non-trade or capital purposes under Section 10J and/ or converted any non-trade or capital asset to trading stock under Section 32A?	No	Yes
Gain or Losses from the Sale or Disposal of Foreign Assets - Section 10L		
Amount of gains/ losses from the sale or disposal of foreign assets during the basis period for the current YA.	0	0
Amount of the foreign-sourced sale or disposal gains remitted to Singapore during the basis period for the current YA.	0	0
Do the foreign-sourced sale or disposal gains/ losses fall under any of the scenarios where the sale or disposal of foreign assets (excluding foreign IPRs) is not subject to tax under Section 10L(8) of the ITA?	N.A.	N.A.
Enterprise Innovation Scheme (EIS)		
Is the company claiming cash payout under the EIS in this current YA?	No	No
Is the company claiming enhanced deductions/ allowances under the EIS in this current YA?	No	Yes
Training		
Total Qualifying Cost Incurred	0	100
Enhanced Deductions/ Allowances Claimed/ To Be Claimed	0	300
Estimated Tax Payable	S\$0.00	S\$0.00
The estimated tax payable is computed based on the declaration in this return. This amount takes into account the Exempt Amount, Tax Set-Offs, Tax Deducted at Source and Corporate Income Tax (CIT) Rebate, where applicable.		
Please note that the computed CIT Rebate does not reflect any reduction from the CIT Rebate Cash Grant, which is disbursed separately to eligible companies.		
FILE FOR NEXT CLIENT		

Step	Action/ Note
	Acknowledgement Page [Form C-S (Lite)]
	Notes: 1. You can click on File for Next Client to continue filing for another client. 2. The Acknowledgement Page can also be retrieved from myTax Portal via View Notices/ Letters - Corporate Tax.

Note: The CIT Rebate Cash Grant will not be reflected in the Estimated Tax Payable at the acknowledgement page for Form C-S/ Form C-S (Lite). If applicable, it will automatically be accounted for in your final tax payable and reflected in your Notice of Assessment.

Contact Information

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

Published by
Inland Revenue Authority of Singapore

Published on 5 May 2025

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