

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

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

The screenshot displays the myTax Portal interface. At the top, the Inland Revenue Authority of Singapore logo is on the left, the TA Date is 10/10/2018 in the center, and the Singapore Government logo is on the right. Below the header, a blue navigation bar contains links for Email Us (myTax Mail), Notices/Letters, Account, and Logout. A secondary navigation bar includes Overview, Corporate Tax (selected), GST, Employers, and More, along with a Search button. The 'Corporate Tax' dropdown menu is open, showing options such as Access Company Dashboard, Apply for Certificate of Residence (COR), Apply for Waiver to Submit Tax Return (Dormant Company), File ECI, **File Form C-S/ C** (highlighted), Revise/ Object to Assessment, Submit Document, View Corporate Tax Filing Status, View Donations, and View Late Filing Fee/ Summons. To the right of the dropdown, the R&D Tax Allowance Scheme options are listed: Submit Base Year & Base Expenditure and View R&D Allowance Account. A message at the bottom states: 'Use the navigation bar above to access a range of e-Services available to you.'

Step	Action/ Note
	Main Menu
1	Upon login to myTax Portal, select the e-Service from the menu: Corporate Tax > File Form C-S/ C.
	<u>Note:</u> For steps on logging in to myTax Portal, you may refer to our guides on how to log in to myTax Portal: - Company Login - Tax Agent Login

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Client Selection
for File Form C-S/ C

Continue with

Client Tax Ref No. ⓘ

UEN-LOCAL CO

NEXT

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

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ABC PTE LTD
Tax Ref No. 201312345A

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

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

File Form C-S/ C

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

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

PROCEED

Last updated 01 Oct 2018
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Step	Action/ Note
	Menu
1	Click on PROCEED to Request for Form C-S/ C.
	<u>Note:</u> The screenshots shown in this guide will only apply to new companies that close their first set of financial statements in the year of incorporation and are required to file an Income Tax Return (Form C-S/ C) for the Year of Assessment (YA) following the year of incorporation.

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Request for Form C-S/ C

 PRINT

1. Declaration

2. Request Outcome

Important

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

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

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

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

UPDATE FYE

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

☐ Yes ☐ No

CANCEL

 PRINT

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

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Declaration

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

Details of Applicant & Contact Person

Name of Applicant TEST_Douglas Faulkner **Designation***

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

Contact No.* +65

Next Step

CANCEL **OR** **SUBMIT**

Confirm Submission

Submit application to IRAS?

NO **YES**

TOP

100%

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

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Request Outcome for Form C-S/ C



1. Declaration

2. Request Outcome

Successful Request

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

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

Details of Applicant & Contact Person

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

Declaration Summary

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

Next Step

PROCEED TO E-FILE

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

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The screenshot shows the myTax Portal interface for a user named ABC PTE LTD with Tax Ref No. 201312345A. The top navigation bar includes links for Email Us (myTax Mail), Notices/Letters, Account, and Logout. Below this is a secondary navigation bar with links for Overview, Corporate Tax, GST, Employers, Property, S45, and More, along with a search bar. The main content area features a banner image of a modern building. Below the banner, the text 'File Form C-S/ C' is displayed. A section titled 'Filing Summary' contains a table with the following data:

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

Below the table, a note states: 'Due date will be extended to 15 Dec 2018 if the company e-Files the return.' At the bottom of the page, there is a footer with the following text: 'Last updated 01 Oct 2018', 'About myTax Portal | Feedback | Technical FAQ (PDF, 2.17 MB) | Privacy Policy | Terms of Use', '© 2018, Inland Revenue Authority of Singapore', and 'IRAS 04/10/2018-01U'. The bottom right corner of the browser window shows a zoom level of 100%.

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

Contact Information

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

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