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## e-File your YA 2018 Corporate Tax Return on Time

This year, e-Filing is compulsory for companies with revenue more than \$10 million in YA 2017. All companies are encouraged to go paperless and e-File early.

All companies, including those with no business done or in losses must file their Income Tax Returns (Form C-S/ C) **by 30 Nov 2018, or 15 Dec 2018 if they e-File.**

CorpPass is required to access IRAS' e-Services including e-Filing. Read on for how to setup CorpPass and tips on how to make your corporate tax e-Filing a breeze.

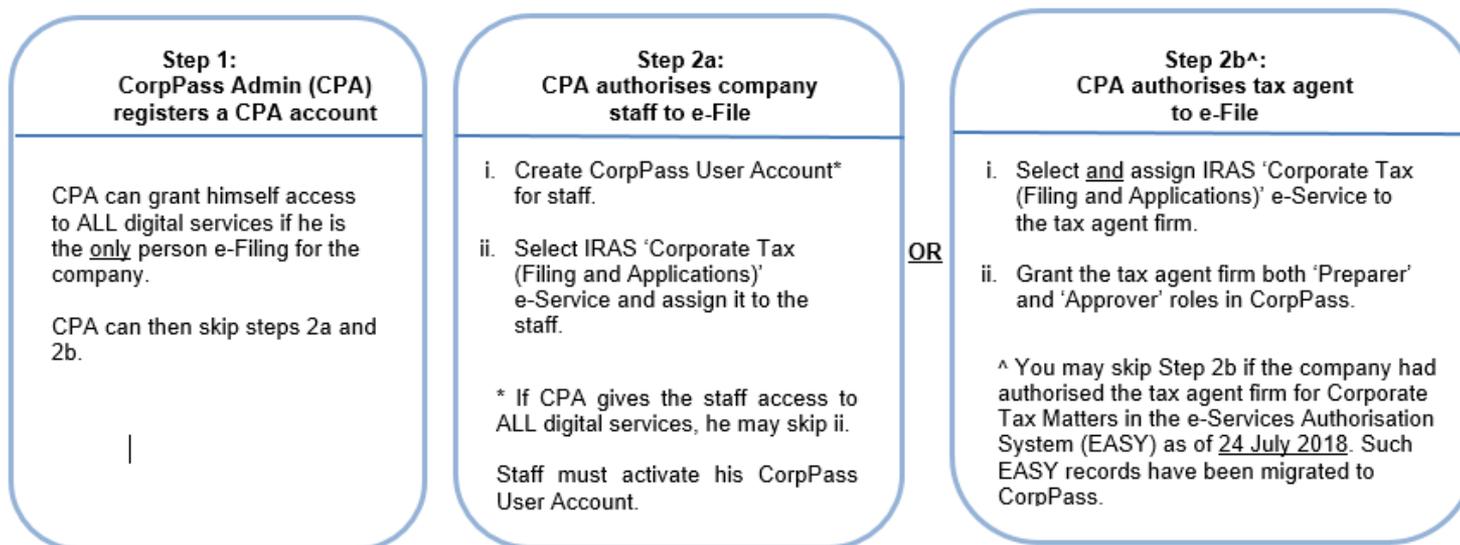
**File on time to avoid enforcement action**

For help and guidance on Filing, visit [Corporate Tax Filing Season 2018](#)



## CorpPass must be used for all logins to myTax Portal

To e-File your Form C-S /C at myTax Portal, you **must** set up CorpPass for your company. Your staff or tax agent will need to be authorized in CorpPass ([www.corppass.gov.sg](http://www.corppass.gov.sg)) to access the **“Corporate Tax (Filing and Applications)”** e-Service. Follow the steps below to set up your CorpPass now if you have done so.

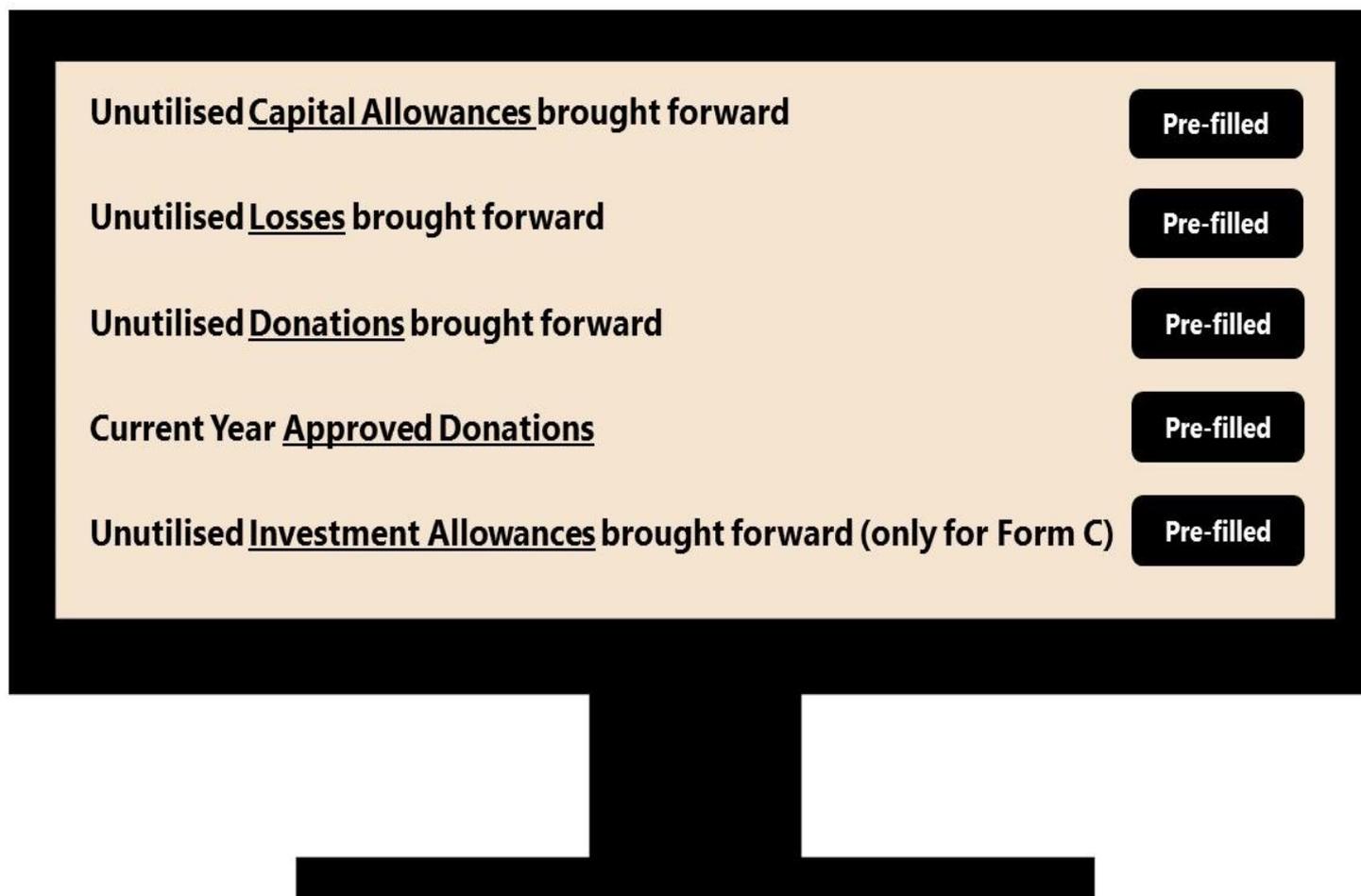


For assistance on CorpPass set up, please refer to the step-by step guides on [IRAS’ website](#).



## Tax Filing Made Easy with Pre-Filled information **New!**

To improve e-Filing experience, the following amounts will be pre-filled in your YA 2018 Form C-S/ C, where available.





# Filing Tips for Companies

For this Corporate Tax Filing Season, IRAS would like to share some filing tips available to companies.



## Submit the right Corporate Tax Form (Form C-S or Form C)

Singapore incorporated companies with annual revenue not more than S\$5 million can e-File the Simplified Tax Return (Form C-S) if they also meet these [qualifying conditions](#).

Companies that e-File Form C-S are not required to submit their financial statements and tax computation. These documents should be retained and only submitted to IRAS upon request.



## Leveraging tools when preparing tax computation

Make use of IRAS' [Basic Tax Calculator \(BTC\)](#) to guide you through corporate tax computations. It also provides validation checks against common errors.

In addition to the BTC, companies may also tap on third party solutions available in the market to prepare their tax computations and work out the taxes payable.



## Know which expenses are tax deductible and which are not

Generally, business expenses are deductible if they are “wholly and exclusively” incurred in the production of income. Find out what counts as deductible and non-deductible business expenses [HERE](#).



## Common tax reliefs and deductions that help to reduce the tax bill

Find out how to lower your tax burden by claiming various tax reliefs and deductions [HERE](#).

**It is important to file a complete and accurate corporate tax returns to [avoid penalties](#).**

For filing mistakes to avoid, refer to [IRAS website](#).



## Assistance for CorpPass Matters

[www.corppass.gov.sg](http://www.corppass.gov.sg)



Step-by-step User Guides



Video Guides



“Frequently Asked Questions” (FAQs)

## CorpPass Helpdesk

Tel: [\(+65\) 6643 0577](tel:+6566430577)

Email: [support@corppass.gov.sg](mailto:support@corppass.gov.sg)

Mondays to Fridays: 8:00am – 8:00pm

Saturdays: 8:00am – 2:00pm

Closed on Sundays & Public Holidays

## CorpPass Business Centre

By appointment only

Make an appointment at [www.corppass.gov.sg/common/contactus](http://www.corppass.gov.sg/common/contactus)  
to visit the CorpPass Business Centre at Revenue House.

# Assistance for Filing Matters



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## Website

[www.iras.gov.sg](http://www.iras.gov.sg)

- A dedicated webpage for [Corporate Tax Filing Season 2018](#)
- Basic guide for [New Companies](#)
- [Step-by Step Guide](#) on setting up CorpPass

## Email

- Email us at [myTax Mail](#)

## Helpline

- For companies: 1800-356-8622
- 8.00am to 5.00pm from Mondays to Fridays
  - Phone lines maybe less busy from 8.30am to 10.30am.
  - Expect a waiting time of 15 minutes or longer if you call Corporate Tax Helpline from Nov to Dec (our peak period)

## Social Media



[Twitter.com/IRAS\\_SG](https://twitter.com/IRAS_SG)



[Facebook.com/irassg](https://facebook.com/irassg)

This information aims to provide a better general understanding of IRAS' practices and is not intended to comprehensively address all possible tax issues that may arise. This information is correct as 9 Nov 2018. While every effort has been made to ensure that this information is consistent with existing law and practice, should there be any changes, IRAS reserves the right to vary our position accordingly.