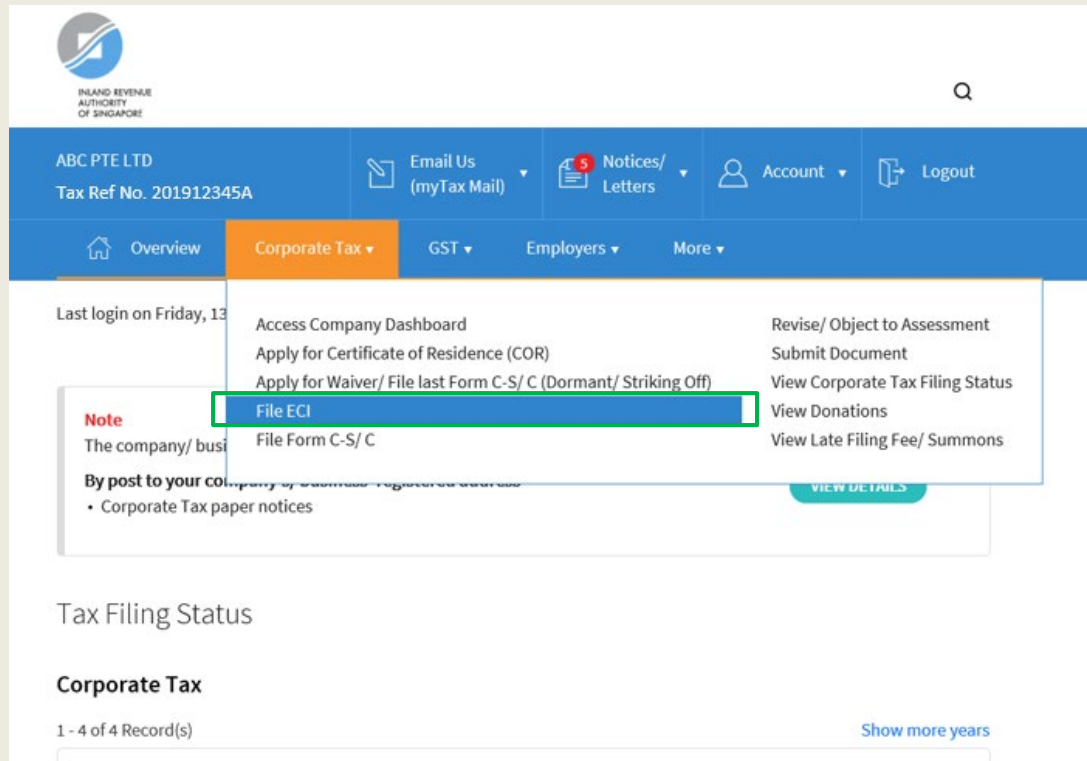


User Guide for Company

File Estimated Chargeable Income (ECI)

User Guide (Company): File Estimated Chargeable Income (ECI)



The screenshot displays the myTax Portal interface for a company user. At the top, the Inland Revenue Authority of Singapore logo is visible. The user is logged in as 'ABC PTE LTD' with 'Tax Ref No. 201912345A'. The main navigation bar includes 'Overview', 'Corporate Tax', 'GST', 'Employers', and 'More'. The 'Corporate Tax' menu is expanded, showing options like 'Access Company Dashboard', 'Apply for Certificate of Residence (COR)', 'Apply for Waiver/ File last Form C-S/ C (Dormant/ Striking Off)', 'File ECI' (highlighted with a green box), 'File Form C-S/ C', 'Revise/ Object to Assessment', 'Submit Document', 'View Corporate Tax Filing Status', 'View Donations', and 'View Late Filing Fee/ Summons'. A 'Note' section on the left mentions 'The company/ busi...' and 'By post to your co...'. Below the menu, the 'Tax Filing Status' section is visible, showing 'Corporate Tax' with '1 - 4 of 4 Record(s)' and a 'Show more years' link.

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

User Guide (Company): File Estimated Chargeable Income (ECI)

File ECI

File New ECI

PROCEED

Records Pending Approval

1 - 1 of 1 Record(s)

Year of Assessment

Approve before

2022

03 Sep 2021

Updated by CHARLES TAN on 20 Aug 2021 10:13 PM

Step	Action/ Note
	File ECI (Preparer's view)
1	Click on Proceed . (continue on page 7)
	<u>Note:</u> Records which you have previously submitted to Approver will appear under Records Pending Approval .

User Guide (Company): File Estimated Chargeable Income (ECI)

File ECI

File New ECI PROCEED

Records Pending Approval

1 - 1 of 1 Record(s)

Year of Assessment	Approve before	Actions
2022 Updated by CHARLES TAN on 20 Aug 2021 10:13 PM	03 Sep 2021	DELETE PROCEED

Step	Action/ Note
	File ECI (Approver's view)
1	Click on Proceed to file ECI. Or Click on Proceed to retrieve information for the respective record under Records Pending Approval if you wish to approve the ECI filing.
	<u>Notes:</u> 1. You will be able to view records which are submitted by Preparer under Records Pending Approval. 2. Click on Delete if you wish to cancel the application.

User Guide (Company): File Estimated Chargeable Income (ECI)

Verify Details

Please check that the company's contact details and functional currency information are correct before e-Filing the Income Tax Return.

OK

Update Corporate Profile/ Contact Details

Functional Currency

Financial Statements prepared in

SINGAPORE DOLLAR

Contact Information

Note

Please read the Terms and Conditions on the use of mobile number and email address.

Contact Person

CHARLES TAN

Designation

MANAGER

Email Address

CHARLESTAN@XX.COM

Mobile No.

+65 98765432

Office No.

+65 62345678

NO CHANGE

SAVE

Step

Action/ Note

Functional Currency & Contact Information
(continue to next page)

1

Verify and update company's **Functional Currency** and **Contact Information**.

2

Click on **Save**. A pop-up message will prompt you to confirm the entry.

3

Click on **Yes** to save.

Notes:

1. This page will only be displayed for 'Company Approver' login.
2. If the functional currency and contact details are correct and there is no update required, click on **No Change**.

Save

Confirm Save?

NO

YES

User Guide (Company): File Estimated Chargeable Income (ECI)

Update Corporate Profile/ Contact Details

 **SAVE AS PDF/ PRINT**

Acknowledgement

Successful Submission

Your request to change the company's corporate profile/ contact details has been submitted.

Name	ABC PTE LTD	Tax Ref No.	201912345A
Acknowledgement No.	243734	Date/ Time	21 Aug 2021 9:13 AM
Updated by	CHARLES TAN		

You requested to update the following details:

Financial Statements prepared in	SINGAPORE DOLLAR
Contact Person	CHARLES TAN
Designation	MANAGER
Email Address	CHARLESTAN@XX.COM
Mobile No.	+65 98765432
Office No.	+65 62345678

PROCEED TO E-FILE

Step	Action/ Note
	Functional Currency & Contact Information
	An acknowledgement will be displayed upon successful submission.
1	Click on Save As PDF/ Print to save a copy of the Acknowledgement Page.
2	Click on Proceed to e-File .

User Guide (Company): File Estimated Chargeable Income (ECI)

IRAS Revenue Authority of Singapore

ABC PTE LTD
Tax Ref No. 201912345A

Email Us (myTax Mail) Notices/Letters Account Logout

Overview Corporate Tax GST Employers More

File ECI

1. Main Form 2. Confirmation 3. Filing Outcome

Please note that the Tax Exemption Scheme for New Start-Up Companies/ Partial Tax Exemption will be given automatically. Do not exclude it from the ECI amount. Before you begin, you may wish to read our [Guidance on Filing ECI](#).

Financial Year End 31 Dec ⓘ

Year of Assessment* ☐ 2021 ☐ 2022 ☒ 2023

The company satisfies all conditions to qualify for the Tax Exemption Scheme for New Start-Up Companies* ⓘ ☐ Yes ☐ No

The company's first Year of Assessment after incorporation* ⓘ ☐ 2021 ☐ 2022 ☐ 2023

Revenue* ⓘ SS

Step	Action/ Note
	Main Form (continue to next page)
1	If the financial year end displayed is incorrect, please: - Update it with the Accounting & Corporate Regulatory Authority (ACRA) at BizFile+ if the company is registered with ACRA. - Update it via the Update Corporate Profile/ Contact Details digital service if the company is a foreign company that is not registered with ACRA.
2	Select the Year of Assessment .
3	Click on Yes to confirm that the company satisfies all conditions and select the first Year of Assessment after incorporation if the company qualifies for Tax Exemption Scheme for New Start-Up Companies.
4	Enter the Revenue amount.
	<u>Note:</u> You can click on the ⓘ icon to read the explanatory notes.

User Guide (Company): File Estimated Chargeable Income (ECI)

Estimated Chargeable Income

Tax Rate (%) ⓘ	ECI (S\$)*
17.00	
10.00	

Total ECI S\$ 0

Estimated Tax Payable S\$ 0.00

Next Step

Discard changes and return to previous page.

CANCEL FILING

OR

Proceed to Confirmation Page to verify filing details.

CONFIRMATION PAGE

CLEAR ALL

Step	Action/ Note
	Main Form
1	Enter the amount of ECI that corresponds to the appropriate tax rate, rounded off to the nearest dollar. Do not fill in the estimated tax payable in the boxes provided. If the ECI is zero, fill in '0' in the box on the first row beside the tax rate of 17%.
2	Enter the appropriate tax rate if the ECI is to be taxed at a rate other than the current Corporate Income Tax rate or the concessionary tax rate of 10%. You may leave the boxes empty if there is no incentive income that is taxed at 10% or the incentive income is fully exempt from tax.
3	Click on Confirmation Page .
	<u>Notes:</u> - The form will be populated with the information entered by the Preparer if this is a retrieval from Records Pending Approval. - You can click on the ⓘ icon to read the explanatory notes. 8

User Guide (Company): File Estimated Chargeable Income (ECI)

File ECI

 SAVE AS PDF/ PRINT

1. Main Form

2. Confirmation

3. Filing Outcome

Confirmation

Name	ABC PTE LTD	
Tax Ref No.	201912345A	
Year of Assessment	2022	
Revenue	S\$ 50,000	
Tax Rate (%)	ECI (S\$)	
17.00	10,000	
Total ECI	S\$ 10,000	
Estimated Tax Payable	S\$ 425.00	

Step

Action/ Note

Confirmation Page
(continue to next page)

1

Check the information entered.

Note:

You can click on **Save As PDF/ Print** to save a copy of the Confirmation Page.

User Guide (Company): File Estimated Chargeable Income (ECI)

Details of Filer & Contact Person

Name of Filer CHARLES TAN

Designation*

Name of Contact Person* CHARLES TAN

Designation*

Contact No.*

+65

Next Step

Return to filing page to make changes.

AMEND

OR

Submit ECI to IRAS.

SUBMIT

Confirm Submission

Submit to IRAS?

NO

YES

Step

Action/ Note

Confirmation Page

1

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

2

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

3

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

Note:

You can click on **Amend** to edit the information entered.

Next Step

Return to filing page to make changes.

AMEND

OR

Submit ECI to Approver for review.

SUBMIT TO APPROVER

Confirm Submission

Submit to Approver?

NO

YES

User Guide (Company): File Estimated Chargeable Income (ECI)

File ECI

 SAVE AS PDF/ PRINT

1. Main Form

2. Confirmation

3. Filing Outcome

Acknowledgement

Successful Submission

We have received your ECI filing.

Name	ABC PTE LTD	Tax Ref No.	201912345A
Acknowledgement No.	418440	Date/ Time	25 Jul 2022 11:05 AM
Year of Assessment	2022		

Notice of Assessment

If there is tax to be paid on the ECI filed, the Notice of Assessment would be issued based on the company's preferred manner to receive notices from IRAS. No Notice of Assessment would be issued if you have filed "0" ECI.

You may also view the Notice of Assessment, once issued, at the View Notices/ Letters - Corporate Tax digital service.

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](#).

Details of Filer & Contact Person

Name of Filer	CHARLES TAN	Designation	MANAGER
Name of Contact Person	CHARLES TAN	Designation	MANAGER
Contact No.	+65 61234567		

Step

Action/ Note

Filing Outcome
(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 (Company): File Estimated Chargeable Income (ECI)

Submission Details

Name	ABC PTE LTD	
Tax Ref No.	201912345A	
Year of Assessment	2022	
Revenue	S\$ 50,000	
Tax Rate (%)	ECI (S\$)	
17.00	10,000	
Total ECI	S\$ 10,000	
Estimated Tax Payable	S\$ 425.00	

Step	Action/ Note
	Filing Outcome
	<u>Note:</u> Both the Confirmation Page and Acknowledgement Page can be retrieved from myTax Portal via View Notices/ Letters - Corporate Tax.

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 16 Jun 2023

The information provided is intended for better general understanding and is not intended to comprehensively address all possible issues that may arise. The contents are correct as at 03/08/2022 and are provided on an “as is” basis without warranties of any kind. IRAS shall not be liable for any damages, expenses, costs or loss of any kind however caused as a result of, or in connection with your use of this userguide.

While every effort has been made to ensure that the above information is consistent with existing policies and practice, should there be any changes, IRAS reserves the right to vary its position accordingly.

© Inland Revenue Authority of Singapore