



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

File ECI				
File New ECI				PROCEED
ecords Pending /	Approval			
Note If filing is done for mu clients will be genera If you prefer to have ;	ultiple clients in one submissior ated. separate Acknowledgement par	n, a consolidated Acknowle ge for each client, please <u>fi</u>	edgement page showir ile for only one client p	ng details of all er submission.
- 2 of 2 Record(s) Tax Ref No.	Name	Year of Assessment	Approve before	Actions
202012345A Updated by XXX o	ABC PTE LTD on 22 Aug 2021 12:05 AM	2022	05 Sep 2021	DELETE
202112345A	DEF PTE LTD	2022	05 Sep 2021	DELETE

File ECI				Step	Action/ Note
File New ECI			PROCEED		File ECI (Approver's view)
Records Pending Approval Note If filing is done for multiple clients in one submission, a consolidated Acknowledgement page showing details of all clients will be generated. If you prefer to have separate Acknowledgement page for each client, please file for only one client per submission. 1-2 of 2 Record(s)					Click on Proceed to file ECI. (continue on page 5) Or Select the checkbox and click on Proceed to retrieve information for the respective record under Records Pending Approval. You may select up to a maximum of 4 clients per submission. (continue on page 6)
Tax Ref No. Name	Year of Assessment	Approve before	Actions		Notes: 1. You will be able to view records
202012345A ABC PTE LTD Updated by XXX on 22 Aug 2021 12:05 AM	2022	05 Sep 2021	DELETE		which are submitted by Preparer under Records Pending Approval .
202112345A DEF PTE LTD Updated by XXX on 22 Aug 2021 12:05 AM	2022	05 Sep 2021	DELETE		 Click on Delete for the specific record if you wish to remove an entry.
PR	OCEED				

File ECI

Client Selection

Note

If filing is done for multiple clients in one submission, a consolidated Acknowledgement page showing details of all clients will be generated.

If you prefer to have separate Acknowledgement page for each client, please file for only one client per submission.

Year of Assessment (YA)*	2020	2021	0 2022		
Client Tax Ref No.* 🚯	UEN-LC	OCAL CO	•	 ADD	

Maximum of 4 clients per submission

Tax Ref No.	Name	Financial Year End	Actions
202012345A	ABC PTE LTD	30 Jun	DELETE
202112345A	DEF PTE LTD	31 Dec	DELETE



Step	Action/ Note				
	Client Selection (File New ECI)				
1	Select the Year of Assessment (YA), enter the Client Tax Ref No. and click on Add .				
2	Click on Proceed .				
	 <u>Notes:</u> You can e-File for one back YA, current YA and one advance YA. Click on Delete for the specific record if you wish to remove an entry. If you wish to e-File for multiple clients in one submission, you may add up to a maximum of 4 clients before clicking on Proceed. 				

File ECI		Step	Action/ Note
1. Main Form 2. Confirmation	3. Filling Outcome		Main Form (continue to next page)
Please note that the Tax Exemption Scheme for New Start-Up Companies/ Partial Do not exclude it from the ECI amount. Before you begin, you may wish to read ou Year of Assessment 2022 Revenue refers to a company's main source of income, excluding separate source For an investment holding company, it would be its investment income (e.g. intered	Tax Exemption will be given automatically. r <u>Guidance on Filing ECI</u> . income such as interest. est and dividend income).	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.
ABC PTE LTD Tax Ref No. 202012345A Financial Year End 30 Jun (j)			 Update it via the Update Corporate Profile, Contact Details e-Service if the company is a foreign company that is not registered with ACRA.
The company satisfies all conditions to qualify for tax Exemption Scheme for New Start-Up Companies [*] The company's first Year of Assessment after incorporation [*] Revenue [*]	 Yes No 2020 2021 2022 SS 	2	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.
Estimated Chargeable Income Tax Rate (%) ECI (S\$)*	7	3	Enter the Revenue amount.
17.00 10.00 Total ECI SS (4	Enter the appropriate tax rate if the ECI is to be taxed at a rate other than the current corporate 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.
Estimated Tax Payable	S\$ 0.00		

DEF PTE LTD		
Tax Ref No.	202112345A	
Financial Year End	31 Dec 🕕	
The company satisfies all New Start-Up Companies	conditions to qualify for tax Exemption Scheme for	🔿 Yes 📄 No
The company's first Year of	of Assessment after incorporation*	○ 2020 ○ 2021 ○ 2022
Revenue*		SS
Estimated Chargeable In	come	
Tax Rate (%)	ECI (S\$)*	
17.00		
10.00		
Total ECI	S\$ 0	,
Estimated Tax Payable		S\$ 0.00
	Next Step	
Discard changes and	Proceed to Cor details.	firmation Page to verify filing

CLEAR ALL

Step	Action/ Note
	Main Form
1	If you are filing for more than one client, repeat Steps 1 to 4 in the previous slide for the subsequent clients.
2	Click on Confirmation Page.
	<u>Note</u> : The form will be populated with the information entered by the Preparer if this is a retrieval from Records Pending Approval.

File ECI		SAVE AS PDF/ PRINT
1. Main Form	2. Confirmation	3. Filing Outcome
Confirmation		
ABC PTE LTD		
Tax Ref No. Year of Assessment	202012345A 2022	SS 1 224 567
Tax Rate (%)	ECI (\$\$) 10,000	00 sjeorgovi
Total ECI	S\$ 10,000	
Estimated Tax Payable		S\$ 425.00
DEF PTE LTD		
Tax Ref No. Year of Assessment Revenue	202112345A 2022	S\$ 1,234,567
Tax Rate (%) 17.00 10.00	ECI (S\$) 10,000 2,000	
Total ECI	S\$ 12,000	
Estimated Tax Payable		S\$ 625.00

Step	Action/ Note
	Confirmation Page (continue to next page)
1	Check the information entered.
	<u>Note:</u> You can click on Save As PDF/ Print to save a copy of the Confirmation Page.

Details of Filer & Contac	ct Person		Step	Action/ Note
Name of Filer	TINA LIM	Designation*		Confirmation Page
Tax Agent Firm	XYZ AGENCY		1	Complete the Details of Filer & Contact Person section.
Name of Contact Person* Contact No.*	TINA LIM +65	Designation*	2	Click on Submit if you are authorised as Approver. or Click on Submit to Approver if you are authorised as Preparer.
Return to filing page to n	Next Ste	Submit ECI to IRAS.	3	Click Yes to confirm your submission to IRAS or Approver in the pop up message box. <u>Note:</u> You can click on Amend to edit the information entered.
Patura to filiag page to	Next St	ep		
Return to filing page to	MEND OR	Submit ECI to Approver for review.	Confirm : Submit to IRAS	Submission s?
		NO		9

File ECI		SAVE AS PDF/ PRINT	Step	Action/ Note
1. Main Form) 2. Confirmation 3. Film	ig Outcome		Filing Outcome (continue to next page)
Acknowledgement			1	You will receive an acknowledgement upon successful submission.
Successful Submission We have received your ECI filing.				Notes: 1. Acknowledgement number will only be provided for successful
Acknowledgement No.418452Year of Assessment2022	Date/ Time	25 Jul 2022 5:45 PM		submission to IRAS. No Acknowledgement number will be provided for submission pending Approver's action

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 & Conta	ct Person			
Name of Filer Tax Agent Firm	TINA LIM XYZ AGENCY	Designation	TAX AGENT	
Name of Contact Person Contact No.	TINA LIM +65 61234567	Designation	TAX AGENT	

	provided for submission pending
	Approver's action.
2.	You can click on Save As PDF/
	Print to save a copy of the
	Acknowledgement Page.

ABC PTE LTD			
Tax Ref No.	202012345A		
Year of Assessment	2022		
Revenue			S\$ 1,234,567
Tax Rate (%)		ECI (SS)	
17.00		10,000	
Total ECI		S\$ 10,000	
Estimated Tax Payable			S\$ 425.00
DEF PTE LTD			
Tax Ref No.	202112345A		
Year of Assessment	2022		
Revenue			S\$ 1,234,567
Tax Rate (%)		ECI (SS)	
17.00		10,000	
10.00		2,000	
Total ECI		S\$ 12,000	
Estimated Tax Payable			S\$ 625.00

FILE FOR NEXT CLIENT

Submission Details

Step	Action/ Note	
	Filing Outcome	
	Notes: 1. Both the Confirmation Page and Acknowledgement Page can be retrieved from myTax Portal via View Notices/ Letters - Corporate Tax.	
	 You can click on File for Next Client to continue filing for another client. 	

Contact Information

For enquiries on this user guide, please call 1800 356 8622 or email at myTax Mail.

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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.

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