# SAMPLE TRADING PTE. LTD.

(Incorporated in the Republic of Singapore)
Company Registration No. 202000000X

## ECI FILING SHEET

*Estimated Chargeable Income · Year of Assessment 2026 · due 31 March 2026 for a 31 December 2025 year end*

### Do you need to file?

You can skip ECI only if **both** are true: revenue for the year is S$5 million or less, **and** ECI is nil. In this sample, ECI is S$12,140, so the company must file.

### The figures

| What you'll be asked | Sample | Where it comes from |
|---|---|---|
| Financial year end | 31 Dec 2025 | Business Profile |
| Revenue | 148,600 | Statement of profit or loss (draft is fine) |
| Estimated Chargeable Income, before the tax exemption | 12,140 | Tax computation: chargeable income before the exempt amount |

### Good to know

- ECI is an estimate; the final figures go on Form C-S by 30 November.
- Don't deduct the tax exemption or the YA 2026 rebate from ECI; IRAS applies them.
- Filing early gives more monthly GIRO instalments: e-file by the 26th of the 1st month after year end for 10, the 2nd month for 8, the 3rd month for 6.
- Late ECI: IRAS may issue an estimated assessment, payable within one month with no instalments.
- Only a Corppass Approver for Corporate Tax can submit ECI.