SAMPLE TRADING PTE. LTD.

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

FORM C-S (LITE) FILING SHEET

Year of Assessment 2026 · file on myTax Portal by 30 November 2026

Before you start: does your company qualify?

Form C-S and Form C-S (Lite) are for companies that:

- are incorporated in Singapore;
- have revenue of S$5 million or less (S$200,000 or less for Form C-S (Lite));
- only have income taxable at the 17% corporate tax rate; and
- aren't claiming carry-back relief, group relief, investment allowance, foreign tax credits or tax deducted at source.

If any of these don't fit, the company files Form C instead. A company that qualifies for Lite may still choose Form C-S or Form C.

Form C-S (Lite) works out the tax for you. IRAS calls it 6 essential fields; most of the other boxes stay at 0 for a small trading company. Item numbers follow the YA 2026 form; figures come from the tax computation template.

Part A: declarations

Item	Sample	Where it comes from
Declaration of the qualifying conditions above	Yes	Your own check
Was the return reviewed by an SCTP Accredited Tax Advisor or Accredited Tax Practitioner?	No	Yes only if one actually reviewed it (then their name and SCTP membership number)
Financial period	01/01/2025 to 31/12/2025	Pre-filled by IRAS: correct it if wrong

Part B: tax adjustments

Item	Sample	Where it comes from
1 · Net Profit/Loss before Tax as per Financial Statements	16,980	Statement of profit or loss
2 · Adjusted Profit/Loss before Capital Allowances	18,460	Tax computation (Form C-S item 9): profit, less interest, plus depreciation

Item	Sample	Where it comes from
3 · Add: Balancing Charge	0	Tax computation; only when an asset is sold for more than its tax value
4 · Less: Unutilised Capital Allowances brought forward	1,500	Pre-filled from IRAS' record. If yours differs, enter it in the Company's Declaration box
5 · Less: Current Year Capital Allowances	2,000	Tax computation: capital allowances schedule
6 · Less: Unutilised Losses brought forward	2,940	Pre-filled from IRAS' record; Company's Declaration box if different
7 · Add: Net Rental Income	0	Tax computation
8 · Add: Interest Income	120	Bank statements / statement of profit or loss
9 · Add: Other Taxable Income	0	Tax computation
10 · Total Income/Losses (before Donations)	12,140	Worked out by the form: check it matches your tax computation
Donations: unutilised brought forward, current year and overseas	0	Pre-filled from approved charities' records

Part C: from the financial statements

Item	Sample	Where it comes from
17 · Revenue	148,600	Statement of profit or loss (pre-filled from the form-type page)
18 · Non-Taxable Income	0	Tax computation: income taken out as not taxable
19–22 · Renovation and refurbishment, and research and development claims	0	Only if claimed
Yes/No: change in principal activities, substantial change in shareholders	No / No	Business Profile and register of members
26 · Claiming the start-up tax exemption?	No	Only in the first 3 Years of Assessment, if it qualifies
27 · Trading stock appropriated for non-trade use, or assets turned into trading stock?	No	If Yes, submit the AC Reporting Form too

Before you press submit

- Log in to myTax Portal with Singpass as a Corppass Approver for "Corporate Tax (Filing and Applications)". A Preparer can only save a draft.
- The tax shown is before the YA 2026 rebate; IRAS applies the rebate and pays any cash grant itself.
- Save the acknowledgement page with the company's records. Financial statements and the tax computation are not uploaded; keep them in case IRAS asks.