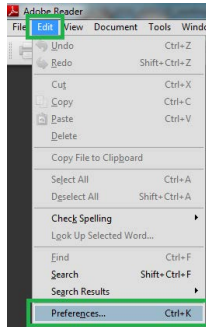


FORM C

Income Tax Return for Year of Assessment 2018

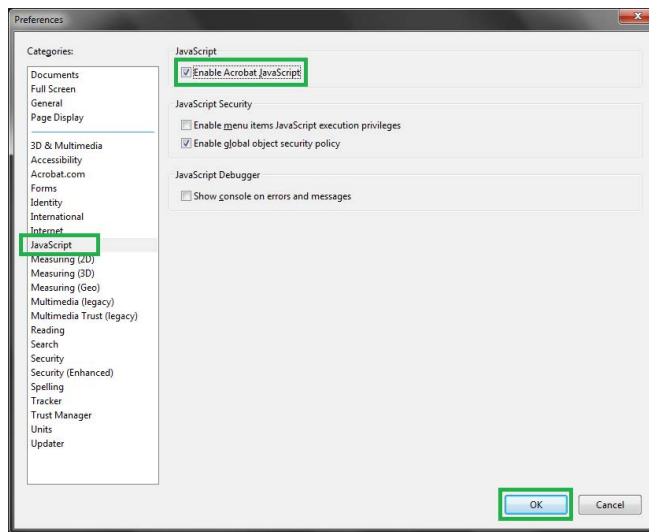
Please perform the following steps to use Form C (Upload):

1. Go to **Edit** on the menu bar and click on **Preferences...**



2. Under Javascript categories, check on **Enable Acrobat JavaScript** and click **OK**.

Close and re-open the Form C (Upload) after enabling Acrobat JavaScript.



Filing Mode

Tax Ref No.

Company's Name

Company's Address

Place of Control and Management

Name of Filer

Designation of Filer

Contact Number

2018

FORM C

Tax Reference No.:

Comptroller of Income Tax
55 Newton Road Revenue House Singapore 307987
Tel 1800-3568622
www.iras.gov.sg

INCOME TAX RETURN
(The Income Tax Act Cap. 134)

YEAR OF ASSESSMENT 2018
for the financial year ending in 2017

COMPANY'S PARTICULARS

Date of Issue

	Place where control and management is exercised
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This Form may take you 20 minutes to complete.
Please have the following documents to complete the Form: (i) Financial Statements (ii) Tax Computation (iii) Detailed Profit and Loss Statement

Please use this Form C to declare the company's income for the financial year ending in 2017.

The completed Form C and other relevant Forms must be submitted by **30 November 2018** together with

- Audited Financial Statements or Unaudited Financial Statements (for companies qualifying for an audit exemption under the Companies Act);
- Detailed Profit and Loss Statement; and
- Tax Computation and Supporting Schedules showing how the tax payable is arrived at.

NG WAI CHOONG
Comptroller of Income Tax

Important : Please read the Explanatory Notes before completing the Form

I Please click where applicable

- 1 The auditors of the company have made a qualification in the audited financial statements of the company for the financial year.
- 2 The company is claiming enhanced deductions/ allowances and/ or cash payout under the Productivity and Innovation Credit (PIC) Scheme.
- 3 The company is claiming benefits under the PIC+ Scheme and has met all the qualifying conditions under the Scheme.

II Dormant Company only

If the company was dormant in the financial year ending in 2017, please click on the Box 1 below.

- 1 The company had no income and did not carry on any business in the financial year ending in 2017.
Please click on Box 2, where applicable
- 2 The company did not own any investment (e.g. real properties, fixed deposit and foreign shares) in the financial year ending in 2017.

III Audit Exemption - Please complete the following

- 1 Does the company meet the criteria in Section 205C of the Companies Act which exempts its financial statements from being audited? (Yes = 1 No = 2)
- 2 Please click on the type of financial statements the company is submitting Audited Unaudited

IV Tax Exemption Scheme For New Start-Up Companies - The following must be completed to claim for the exemption for new start-ups

- 1 The company satisfies all conditions to qualify for the tax exemption scheme for new start-up companies. (Yes = 1 No = 2)
- 2 The company's first Year of Assessment (YA) after incorporation

V Declaration by person filing the Return

I declare that this Return gives a full and true account of the whole of the company's income for the financial year ending in 2017.

Name	Designation	Contact number

There are penalties for failing to furnish a tax return or furnishing an incorrect tax return.

For Office Use	1 301	2 AC	3 TC		4 RR	5 NS	
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VI Assessment Information**1 Income Accruing in/ Derived from Singapore (before Exempt Amount)**

Amount (S\$)

1a	Trade/ Business Income - Adjusted Profit/ Loss after Unutilised Capital Allowances b/f , current year Capital Allowances and Unutilised Losses b/f - Section 10(1)(a)	1a	<input type="text"/>
1b	Interest/ Discounts - Section 10(1)(d)	1b	<input type="text"/>
1c	Trust Distribution (Including REIT Distribution) - Section 10(1)(e) (Attach a list showing details of distributions received)	1c	<input type="text"/>
1d	Rent, Premiums and any other Profits arising from Property - Section 10(1)(f)	1d	<input type="text"/>
1e	Royalties - Section 10(1)(f)	1e	<input type="text"/>
1f	Other Income not falling under Boxes 1a to 1e - Section 10(1)(g)	1f	<input type="text"/>

2 Foreign Income Received in Singapore (before Exempt Amount)

(Excluding income exempted under the Foreign-Sourced Income Exemption Scheme)

	Nature of Income	Country		Amount (S\$)
2a	<input type="text"/>	<input type="text"/>	2a	<input type="text"/>
2b	<input type="text"/>	<input type="text"/>	2b	<input type="text"/>
2c	<input type="text"/>	<input type="text"/>	2c	<input type="text"/>
2d	<input type="text"/>	<input type="text"/>	2d	<input type="text"/>
2e	<input type="text"/>	<input type="text"/>	2e	<input type="text"/>
2f	<input type="text"/>	<input type="text"/>	2f	<input type="text"/>

3 Total of Boxes 1a to 2f

3	<input type="text"/>
----------	----------------------

4 Loss Transferred to Claimant Company

4	<input type="text"/>
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5 Carry-Back of Current Year Capital Allowances/ Losses

(To complete only if the company has claimed current year Capital Allowances/ Losses against assessable income of the immediate preceding YA. Election for Carry-Back is irrevocable. Please submit a revised tax computation for the immediate preceding YA.)

			Amount (S\$)
5a	Carry-Back of current year Capital Allowances/ Losses	5a	<input type="text"/>
5b	Has the claim been made previously via the Election Form for Carry-Back of Capital Allowances and Trade Losses?	5b	<input type="text"/> (Yes = 1 No = 2)
5c	Is there a change in the principal activities of the company during the basis periods relating to the current and immediate preceding YAs?	5c	<input type="text"/> (Yes = 1 No = 2)
5d	Is there a substantial change in the company's ultimate shareholders and their shareholdings as at the relevant dates?	5d	<input type="text"/> (Yes = 1 No = 2)

6 Investment Allowances

Amount (S\$)

a	Amount unutilised b/f	6a	<input type="text"/>
b	Amount for current YA	6b	<input type="text"/>
c	Amount utilised	6c	<input type="text"/>
d	Amount unutilised c/f	6d	<input type="text"/>

7 Chargeable Income (before Exempt Amount)

(See Annex on page 9 of explanatory notes)

7	<input type="text"/>
----------	----------------------

(If negative, enter "0")

8 Loss Claimed from Transferor Company

8	<input type="text"/>
----------	----------------------

9 Chargeable Income after Group Relief (before Exempt Amount) (Box 7 - Box 8)

(See Annex on page 9 of explanatory notes)

9	<input type="text"/>
----------	----------------------

(If negative, enter "0")

10 Chargeable Income in Box 9 above to be taxed at rates other than 17%

	Type Code	Tax Rate (%)	Amount (S\$)
10a	<input type="text"/>	<input type="text"/>	10a <input type="text"/>
10b	<input type="text"/>	<input type="text"/>	10b <input type="text"/>
10c	<input type="text"/>	<input type="text"/>	10c <input type="text"/>
10d	<input type="text"/>	<input type="text"/>	10d <input type="text"/>
10e	<input type="text"/>	<input type="text"/>	10e <input type="text"/>

11 Tax Set-Offs

S\$ & cts

a	Double Taxation Relief - Normal Rate	11a	<input type="text"/>
b	Double Taxation Relief - Concessionary Rate	11b	<input type="text"/>
c	Unilateral Tax Credit	11c	<input type="text"/>
d	Foreign Tax Credit Pooling	11d	<input type="text"/>
e	Malaysian Pioneer Relief	11e	<input type="text"/>

12 Tax Deducted at Source

S\$ & cts

a	Tax Deducted from Interest/ Distribution from REIT	12a	<input type="text"/>
b	Tax Deducted from Income other than Interest/ Distribution from REIT	12b	<input type="text"/>

13 Tax Payable/ Repayable

S\$ & cts

a	Tax Payable/ Repayable before Remission/ Rebate	13a	<input type="text"/>
			(If repayable, enter negative value)
b	Tax to be Remitted under Sections 92(1) and 92(2) (Do not include Corporate Income Tax Rebate)	13b	<input type="text"/>
c	Tax Payable/ Repayable after Remission/ Rebate	13c	<input type="text"/>
			(If repayable, enter negative value)

14 Exempt Income/ Loss for Current YA

Current year adjusted exempt income/ loss after current year capital allowances, where applicable.
 Unutilised capital allowances/ losses must be excluded

Type Code		Amount of Exempt Income/ Loss (S\$)
14a		
14b		
14c		
14d		
14e		
14f		

VII Unutilised Capital Allowances/ Losses/ Donations

- 15** Did the company claim Unutilised Capital Allowances/ Losses/ Donations in Current YA in Part VI? (If yes, please complete Boxes 15a and 15b) **15**
- 15a** Is there a change in the principal activities of the company during the basis period for the current YA? **15a**
- 15b** Is there a substantial change in the company's ultimate shareholders and their shareholdings as at the relevant dates? **15b**
- 16** Unutilised Capital Allowances/ Losses/ Donations claimed under Sections 23(5) and/ or 37(16)(To complete only if answer in Box 15b is "Yes") **16**

		Concessionary Rate (S\$) (Not applicable for Exempt Income/ Loss)	Normal Rate (S\$)
17 Unutilised Capital Allowances b/f	17 <input type="checkbox"/>		
18 Current Year Capital Allowances	18 <input type="checkbox"/>		
19 Unutilised Capital Allowances c/f	19 <input type="checkbox"/>		
20 Unutilised Losses b/f	20 <input type="checkbox"/>		
21 Unutilised Losses c/f	21 <input type="checkbox"/>		
22 Unutilised Donations b/f	22 <input type="checkbox"/>		
23 Unutilised Donations c/f	23 <input type="checkbox"/>		

VIII Other Information

	(Yes = 1 No = 2)	If yes, give details:	Amount (S\$)
24 Income not previously reported (Please submit the relevant revised tax computation)	<input type="checkbox"/>		
25 Receipts claimed as not taxable (including sale of real estate, but excluding PIC Cash Payout and One-Tier Exempt Dividend)	<input type="checkbox"/>		
26 Expenses claimed on Non-Income Producing assets (Included in Boxes 1a to 2f)	<input type="checkbox"/>		
27 Deferred Expenditure claimed in Boxes 1a to 2f	<input type="checkbox"/>		

IX Capital Allowances and Land Intensification Allowances (LIA) on New Assets

Amount (S\$)

- 28** Qualifying cost of new assets acquired during the year for which capital allowances are claimed/ deferred to be claimed in future YAs
- 28a** Qualifying cost incurred during the year on the construction or renovation/ extension of approved building(s) or structure(s) for which LIA are claimed

X Deduction Claimed under Section 14Q for Expenditure on Renovation or Refurbishment Works

[To complete if the company has claimed a deduction for expenditure on renovation or refurbishment works (R&R costs) on business premises under Section 14Q]

Amount (S\$)

- 29** Qualifying R&R costs claimed during the year (not exceeding \$300,000 during the relevant 3 consecutive basis periods)
- 29a** Including the current YA, has the total claim on qualifying R&R costs during the relevant 3 consecutive basis periods exceeded \$300,000? (Yes = 1 No = 2)
- 29b** Did the company cease the trade, profession or business for which a deduction of R&R costs was claimed during the current year? (Yes = 1 No = 2)

XI Withholding Tax for Non-Residents under Section 45/ 45A/ 45B/ 45D/ 45F/ 45GA/ 45H

- 30** Was there any amount paid or payable to non-residents falling under Section 45/ 45A/ 45B/ 45D/ 45F/ 45GA/ 45H of the Income Tax Act that is not specifically exempt from withholding tax (e.g. under any Avoidance of Double Taxation Agreement, the Income Tax Act, the Economic Expansion Incentives Act, etc.)? (Yes = 1 No = 2)
- 30a** If yes, did the company comply with the requirement to withhold tax on the payments? (Yes = 1 No = 2)
- 30b** If the company did not comply with the requirement to withhold tax, please state the reason(s):

XII Related Party Transactions

- 31** Did the value of the company's related party transactions disclosed in the audited financial statements for the financial year exceed S\$15 million? (Yes = 1 No = 2)
 (If yes, please submit the Form for Reporting of Related Party Transactions.)

XIII Data as shown in the Audited/ Unaudited Financial Statements for the financial year. All items must be completed. If not applicable, enter "0" in the box.

Amount (S\$)

- 32** Revenue
- 33** Purchases
- 34** Gross Profit/ Loss
- 35** Inventories
- 36** Sales, General and Administrative Expenses (Excluding amounts in Boxes 37 and 38)
- 37** Directors' Fees and Remuneration
- 38** Head Office Expenses
- 39** Other Receivables
- 40** Trade Receivables
- 41** Trade Payables
- 42** Net Profit/ Loss before Tax

This Form may take you 10 minutes to complete.

Please have the following documents to complete the Form:

(i) Financial Statements (ii) Tax Computation (iii) Detailed Profit and Loss Statement

YEAR OF ASSESSMENT 2018

ADDITIONAL INFORMATION ON INCOME AND DEDUCTIONS IN PART VI TO XIII OF FORM C (FORM IRIN 301)

This Form must be completed and returned with Form C

Important : Please read the Explanatory Notes before completing the Form

Tax Ref No.

Name of Company

A Deductions Claimed Against Income		Amount (S\$)
1	Medical expenses (expenses incurred in or in connection with the provision of medical treatment) - Section 14(5)	1 <input type="text"/>
2	Total remuneration excluding Directors' Fees and Remuneration (i.e. salaries, leave pay, commissions, bonuses, gratuities, allowances, CPF; excluding benefits-in-kind, medical expenses and cash allowances in lieu of medical expenses)	2 <input type="text"/>
3	Participation in approved local trade fairs - Section 14B	3 <input type="text"/>
4	Participation in overseas trade fairs, overseas business development and investment study trips/ missions - Section 14B/ 14K	4 <input type="text"/>
5	Deduction for expenditure on Research and Development - Section 14D	5 <input type="text"/>
6	Enhanced deduction for expenditure on Research and Development activities - Section 14DA(1)	6 <input type="text"/>
7	Further deduction for expenditure on Research and Development project - Section 14E	7 <input type="text"/>
8	General provisions for doubtful debts and diminution in value of investments by banks or qualifying finance companies - Section 14I	8 <input type="text"/>
9	Provision for impairment losses claimed by bank	9 <input type="text"/>
10	Deduction for special reserve of Approved General Insurance - Section 14O	10 <input type="text"/>
11	Deduction for expenditure incurred on Renovation or Refurbishment works - Section 14Q	11 <input type="text"/>
12	Mergers and Acquisitions Allowance - Section 37L	12 <input type="text"/>

B Current Year Capital Allowances Claimed as per Tax Computation		Amount (S\$)
Industrial Building Allowances		
13	Total Industrial Building Allowances (IA + AA + BA - BC)	13 <input type="text"/>
Land Intensification Allowances		
14	Land Intensification Allowances (IA)	14 <input type="text"/>
15	Land Intensification Allowances (AA)	15 <input type="text"/>
Capital Allowances		
Section		Total Allowances/ Charges (S\$)
16	19 and 19A(2BAA)	16 <input type="text"/>
17	19A(1) and 19A(2BAA)	17 <input type="text"/>
18	19A(2), 19A(2BAA), 19A(3), 19A(4), 19A(10) and 19A(10A)	18 <input type="text"/>
19	19B	19 <input type="text"/>

C Foreign Tax Paid on Foreign Income Received in Singapore

	Nature of Income	Country		Amount of Foreign Tax Paid (S\$ & cts)
20a			20a	
20b			20b	
20c			20c	
20d			20d	
20e			20e	
20f			20f	

D Exemption on Foreign Dividends, Branch Profits and Service Income Received in Singapore

	Nature of Income	Country	Headline tax rate (%)	Amount of income received in Singapore (Net of foreign tax paid/ payable) S\$	Income subject to tax in the country from which it was received (Yes = 1 No = 2)	Income exempt from tax as a result of incentive granted by foreign jurisdiction* (Yes = 1 No = 2)
21a						
21b						
21c						
21d						
21e						
21f						

*To complete only if "NO" is indicated under the column "Income subject to tax in the country from which it was received"

E Productivity and Innovation Credit (PIC)/ PIC+ Scheme

		Total cost incurred (after netting off government grants received and excluding amounts converted to Cash Payout) Amount (S\$)	Enhanced Deductions/ Allowances claimed/ to be claimed (300% of qualifying cost or 250% of qualifying cost for R&D conducted in Singapore) Amount (S\$)
22	PIC IT and automation equipment - Sections 14T, 19A(2BAA)	22	
23a	In-house training <u>not</u> certified by SkillsFuture Singapore Agency or ITE - Section 14R	23a	
23b	External and certified in-house training - Section 14R	23b	
24	Intellectual property rights acquisition and in-licensing - Sections 14W, 19B(1BAA)	24	
25	Patents, trademarks, designs and plant varieties registration - Section 14A	25	
26	Research and development activities - Sections 14D, 14DA	26	
27	Approved design projects - Section 14S	27	

F Exemption of Gains from Disposal of Ordinary shares in Another Company under Section 13Z

		Amount (S\$)
28	The amount of gains derived from disposal of ordinary shares that meet the specified conditions	28

Form GR-A
Group Relief Form for Transferor Company for Year of Assessment **2018**



Important: - Group relief is available to Singapore incorporated companies belonging to the same group and which have the same accounting year end.
 - This Form must be submitted together with the Form C.
[- Please read IRAS e-Tax Guide "Group Relief System" before completing this Form.](#)
[- Please refer to "Qualifying for Group Relief" on IRAS' website \(www.iras.gov.sg\).](#)

Note: - This Form may take you 10 minutes to fill in.
 - Please get ready the following information to fill in the Form:

- Details of the transferor company (see Part 1)
- Details of the claimant companies (see Part 3)

Part 1 Details of transferor company
Name _____ Tax Ref No. Total loss items transferred ¹

Part 2 Declaration						
I declare that the ordinary shareholding levels of the relevant holding company are maintained at or above 75% during the continuous period ² stated in Part 3 and all information given in this Form is true and complete. I understand that I need to retain my computation on the ordinary shareholding levels of the relevant holding company as the Comptroller of Income Tax may request for it. Please confirm by clicking on the following boxes: My company is <input type="checkbox"/> Not a company that has not been carrying on any business (i.e. dormant) for the Year of Assessment. <input type="checkbox"/> Not an investment holding company transferring current year unutilised losses which arose from excess of expenses over investment income. <input type="checkbox"/> Not a company subject to the provisions of section 10E of the Income Tax Act, transferring current year unutilised losses or capital allowances [except for industrial building allowances or land intensification allowances]. Group relief cannot be claimed if the company is one of the three mentioned types of company. <table style="width: 100%; border: none;"> <tr> <td style="border: none; text-align: center; width: 33%;">_____</td> <td style="border: none; text-align: center; width: 33%;">_____</td> <td style="border: none; text-align: center; width: 33%;">_____</td> </tr> <tr> <td style="border: none; text-align: center;">Name</td> <td style="border: none; text-align: center;">Designation</td> <td style="border: none; text-align: center;">Contact number</td> </tr> </table>	_____	_____	_____	Name	Designation	Contact number
_____	_____	_____				
Name	Designation	Contact number				

Part 3 Details of claimant companies in order of priority				
Order	Details	Loss items transferred ³		Continuous period ²
1	Name _____ _____ _____ Tax Ref No. 	Unutilised CA (NTR) 	Unutilised CA (CTR) 	From: dd/mm/yyyy To: dd/mm/yyyy
		Unutilised loss (NTR) 	Unutilised loss (CTR) 	
		Unutilised donation (NTR) 	Unutilised donation (CTR) 	

¹ Total refers to the aggregate quantum of the loss items transferred as listed under Part 3.
² Continuous period refers to the period ending on the last day of the basis period during which the ordinary shareholding levels of the relevant holding company is maintained at or above 75%.
³ The quantum to be completed here is based on tax computation submitted with Form C before S37B adjustment.
 NTR = Normal corporate tax rate CTR = Concessionary tax rate

Under the Singapore Income Tax Act, there are penalties for making a false or incorrect declaration.

Form GR-A
Group Relief Form for Transferor Company for Year of Assessment | 2018 |

Tax Ref No.

Part 3 Details of claimant companies in order of priority				
Order	Details	Loss items transferred ³		Continuous period ²
2	Name _____ _____ _____ Tax Ref No. <input type="text"/>	Unutilised CA (NTR) <input type="text"/>	<input type="text"/>	From: <input type="text"/> dd/mm/yyyy
		Unutilised CA (CTR) <input type="text"/>	<input type="text"/>	To: <input type="text"/> dd/mm/yyyy
		Unutilised loss (NTR) <input type="text"/>	<input type="text"/>	
		Unutilised loss (CTR) <input type="text"/>	<input type="text"/>	
		Unutilised donation (NTR) <input type="text"/>	<input type="text"/>	
		Unutilised donation (CTR) <input type="text"/>	<input type="text"/>	
3	Name _____ _____ _____ Tax Ref No. <input type="text"/>	Unutilised CA (NTR) <input type="text"/>	<input type="text"/>	From: <input type="text"/> dd/mm/yyyy
		Unutilised CA (CTR) <input type="text"/>	<input type="text"/>	To: <input type="text"/> dd/mm/yyyy
		Unutilised loss (NTR) <input type="text"/>	<input type="text"/>	
		Unutilised loss (CTR) <input type="text"/>	<input type="text"/>	
		Unutilised donation (NTR) <input type="text"/>	<input type="text"/>	
		Unutilised donation (CTR) <input type="text"/>	<input type="text"/>	
4	Name _____ _____ _____ Tax Ref No. <input type="text"/>	Unutilised CA (NTR) <input type="text"/>	<input type="text"/>	From: <input type="text"/> dd/mm/yyyy
		Unutilised CA (CTR) <input type="text"/>	<input type="text"/>	To: <input type="text"/> dd/mm/yyyy
		Unutilised loss (NTR) <input type="text"/>	<input type="text"/>	
		Unutilised loss (CTR) <input type="text"/>	<input type="text"/>	
		Unutilised donation (NTR) <input type="text"/>	<input type="text"/>	
		Unutilised donation (CTR) <input type="text"/>	<input type="text"/>	
5	Name _____ _____ _____ Tax Ref No. <input type="text"/>	Unutilised CA (NTR) <input type="text"/>	<input type="text"/>	From: <input type="text"/> dd/mm/yyyy
		Unutilised CA (CTR) <input type="text"/>	<input type="text"/>	To: <input type="text"/> dd/mm/yyyy
		Unutilised loss (NTR) <input type="text"/>	<input type="text"/>	
		Unutilised loss (CTR) <input type="text"/>	<input type="text"/>	
		Unutilised donation (NTR) <input type="text"/>	<input type="text"/>	
		Unutilised donation (CTR) <input type="text"/>	<input type="text"/>	
6	Name _____ _____ _____ Tax Ref No. <input type="text"/>	Unutilised CA (NTR) <input type="text"/>	<input type="text"/>	From: <input type="text"/> dd/mm/yyyy
		Unutilised CA (CTR) <input type="text"/>	<input type="text"/>	To: <input type="text"/> dd/mm/yyyy
		Unutilised loss (NTR) <input type="text"/>	<input type="text"/>	
		Unutilised loss (CTR) <input type="text"/>	<input type="text"/>	
		Unutilised donation (NTR) <input type="text"/>	<input type="text"/>	
		Unutilised donation (CTR) <input type="text"/>	<input type="text"/>	

Form GR-A
Group Relief Form for Transferor Company for Year of Assessment 2018

Tax Ref No.

Part 3 Details of claimant companies in order of priority			
Order	Details	Loss items transferred ³	Continuous period ²
7	Name _____ _____ _____ Tax Ref No. <input type="text"/>	Unutilised CA (NTR) <input type="text"/> Unutilised CA (CTR) <input type="text"/> Unutilised loss (NTR) <input type="text"/> Unutilised loss (CTR) <input type="text"/> Unutilised donation (NTR) <input type="text"/> Unutilised donation (CTR) <input type="text"/>	From: <input type="text"/> dd/mm/yyyy To: <input type="text"/> dd/mm/yyyy
8	Name _____ _____ _____ Tax Ref No. <input type="text"/>	Unutilised CA (NTR) <input type="text"/> Unutilised CA (CTR) <input type="text"/> Unutilised loss (NTR) <input type="text"/> Unutilised loss (CTR) <input type="text"/> Unutilised donation (NTR) <input type="text"/> Unutilised donation (CTR) <input type="text"/>	From: <input type="text"/> dd/mm/yyyy To: <input type="text"/> dd/mm/yyyy
9	Name _____ _____ _____ Tax Ref No. <input type="text"/>	Unutilised CA (NTR) <input type="text"/> Unutilised CA (CTR) <input type="text"/> Unutilised loss (NTR) <input type="text"/> Unutilised loss (CTR) <input type="text"/> Unutilised donation (NTR) <input type="text"/> Unutilised donation (CTR) <input type="text"/>	From: <input type="text"/> dd/mm/yyyy To: <input type="text"/> dd/mm/yyyy
10	Name _____ _____ _____ Tax Ref No. <input type="text"/>	Unutilised CA (NTR) <input type="text"/> Unutilised CA (CTR) <input type="text"/> Unutilised loss (NTR) <input type="text"/> Unutilised loss (CTR) <input type="text"/> Unutilised donation (NTR) <input type="text"/> Unutilised donation (CTR) <input type="text"/>	From: <input type="text"/> dd/mm/yyyy To: <input type="text"/> dd/mm/yyyy
11	Name _____ _____ _____ Tax Ref No. <input type="text"/>	Unutilised CA (NTR) <input type="text"/> Unutilised CA (CTR) <input type="text"/> Unutilised loss (NTR) <input type="text"/> Unutilised loss (CTR) <input type="text"/> Unutilised donation (NTR) <input type="text"/> Unutilised donation (CTR) <input type="text"/>	From: <input type="text"/> dd/mm/yyyy To: <input type="text"/> dd/mm/yyyy

Form GR-A
Group Relief Form for Transferor Company for Year of Assessment | 2018 |

Tax Ref No.

Part 3 Details of claimant companies in order of priority			
Order	Details	Loss items transferred ³	Continuous period ²
12	Name _____ _____ _____ Tax Ref No. <input type="text"/>	Unutilised CA (NTR) <input type="text"/> Unutilised CA (CTR) <input type="text"/> Unutilised loss (NTR) <input type="text"/> Unutilised loss (CTR) <input type="text"/> Unutilised donation (NTR) <input type="text"/> Unutilised donation (CTR) <input type="text"/>	From: <input type="text"/> dd/mm/yyyy To: <input type="text"/> dd/mm/yyyy
13	Name _____ _____ _____ Tax Ref No. <input type="text"/>	Unutilised CA (NTR) <input type="text"/> Unutilised CA (CTR) <input type="text"/> Unutilised loss (NTR) <input type="text"/> Unutilised loss (CTR) <input type="text"/> Unutilised donation (NTR) <input type="text"/> Unutilised donation (CTR) <input type="text"/>	From: <input type="text"/> dd/mm/yyyy To: <input type="text"/> dd/mm/yyyy
14	Name _____ _____ _____ Tax Ref No. <input type="text"/>	Unutilised CA (NTR) <input type="text"/> Unutilised CA (CTR) <input type="text"/> Unutilised loss (NTR) <input type="text"/> Unutilised loss (CTR) <input type="text"/> Unutilised donation (NTR) <input type="text"/> Unutilised donation (CTR) <input type="text"/>	From: <input type="text"/> dd/mm/yyyy To: <input type="text"/> dd/mm/yyyy
15	Name _____ _____ _____ Tax Ref No. <input type="text"/>	Unutilised CA (NTR) <input type="text"/> Unutilised CA (CTR) <input type="text"/> Unutilised loss (NTR) <input type="text"/> Unutilised loss (CTR) <input type="text"/> Unutilised donation (NTR) <input type="text"/> Unutilised donation (CTR) <input type="text"/>	From: <input type="text"/> dd/mm/yyyy To: <input type="text"/> dd/mm/yyyy
16	Name _____ _____ _____ Tax Ref No. <input type="text"/>	Unutilised CA (NTR) <input type="text"/> Unutilised CA (CTR) <input type="text"/> Unutilised loss (NTR) <input type="text"/> Unutilised loss (CTR) <input type="text"/> Unutilised donation (NTR) <input type="text"/> Unutilised donation (CTR) <input type="text"/>	From: <input type="text"/> dd/mm/yyyy To: <input type="text"/> dd/mm/yyyy

Form GR-A
Group Relief Form for Transferor Company for Year of Assessment 2018

Tax Ref No.

Part 3 Details of claimant companies in order of priority			
Order	Details	Loss items transferred ³	Continuous period ²
17	Name _____ _____ _____ Tax Ref No. <input type="text"/>	Unutilised CA (NTR) <input type="text"/> Unutilised CA (CTR) <input type="text"/> Unutilised loss (NTR) <input type="text"/> Unutilised loss (CTR) <input type="text"/> Unutilised donation (NTR) <input type="text"/> Unutilised donation (CTR) <input type="text"/>	From: <input type="text"/> dd/mm/yyyy To: <input type="text"/> dd/mm/yyyy
18	Name _____ _____ _____ Tax Ref No. <input type="text"/>	Unutilised CA (NTR) <input type="text"/> Unutilised CA (CTR) <input type="text"/> Unutilised loss (NTR) <input type="text"/> Unutilised loss (CTR) <input type="text"/> Unutilised donation (NTR) <input type="text"/> Unutilised donation (CTR) <input type="text"/>	From: <input type="text"/> dd/mm/yyyy To: <input type="text"/> dd/mm/yyyy
19	Name _____ _____ _____ Tax Ref No. <input type="text"/>	Unutilised CA (NTR) <input type="text"/> Unutilised CA (CTR) <input type="text"/> Unutilised loss (NTR) <input type="text"/> Unutilised loss (CTR) <input type="text"/> Unutilised donation (NTR) <input type="text"/> Unutilised donation (CTR) <input type="text"/>	From: <input type="text"/> dd/mm/yyyy To: <input type="text"/> dd/mm/yyyy
20	Name _____ _____ _____ Tax Ref No. <input type="text"/>	Unutilised CA (NTR) <input type="text"/> Unutilised CA (CTR) <input type="text"/> Unutilised loss (NTR) <input type="text"/> Unutilised loss (CTR) <input type="text"/> Unutilised donation (NTR) <input type="text"/> Unutilised donation (CTR) <input type="text"/>	From: <input type="text"/> dd/mm/yyyy To: <input type="text"/> dd/mm/yyyy

Form GR-B

Group Relief Form for Claimant Company for Year of Assessment 2018



- Important:**
- Group relief is available to Singapore incorporated companies belonging to the same group and which have the same accounting year end.
 - This Form must be submitted together with the Form C.
 - [Please read IRAS e-Tax Guide "Group Relief System" before completing this Form.](#)
 - [Please refer to "Qualifying for Group Relief" on IRAS' website \(www.iras.gov.sg\).](#)

- Note:**
- This Form may take you 10 minutes to fill in.
 - Please get ready the following information to fill in the Form:
 - Details of the claimant company (see Part 1)
 - Details of the transferor companies (see Part 3)

Part 1 Details of claimant company

Name _____

Tax Ref No.

Part 2 Declaration

I declare that the ordinary shareholding levels of the relevant holding company are maintained at or above 75% during the continuous period¹ stated in Part 3 and all information given in this Form is true and complete.

I understand that I need to retain my computation on the ordinary shareholding levels of the relevant holding company as the Comptroller of Income Tax may request for it.

_____ Name _____ Designation _____ Contact number _____

Part 3 Details of transferor companies in order of priority

Order	Name	Tax Ref No.	Continuous period ¹	
1	_____		From 	To
	_____		dd/mm/yyyy	dd/mm/yyyy
2	_____		From 	To
	_____		dd/mm/yyyy	dd/mm/yyyy
3	_____		From 	To
	_____		dd/mm/yyyy	dd/mm/yyyy
4	_____		From 	To
	_____		dd/mm/yyyy	dd/mm/yyyy
5	_____		From 	To
	_____		dd/mm/yyyy	dd/mm/yyyy
6	_____		From 	To
	_____		dd/mm/yyyy	dd/mm/yyyy
7	_____		From 	To
	_____		dd/mm/yyyy	dd/mm/yyyy
8	_____		From 	To
	_____		dd/mm/yyyy	dd/mm/yyyy
9	_____		From 	To
	_____		dd/mm/yyyy	dd/mm/yyyy

¹ Continuous period refers to the period ending on the last day of the basis period during which the ordinary shareholding levels of the relevant holding company is maintained at or above 75%.

Under the Singapore Income Tax Act, there are penalties for making a false or incorrect declaration.

Form GR-B

Group Relief Form for Claimant Company for Year of Assessment

2018

Tax Ref. No.

Part 3 Details of transferor companies in order of priority			
Order	Name	Tax Ref No.	Continuous period ¹
10	<input type="text"/> <input type="text"/>	<input type="text"/>	From <input type="text"/> To <input type="text"/> dd/mm/yyyy dd/mm/yyyy
11	<input type="text"/> <input type="text"/>	<input type="text"/>	From <input type="text"/> To <input type="text"/> dd/mm/yyyy dd/mm/yyyy
12	<input type="text"/> <input type="text"/>	<input type="text"/>	From <input type="text"/> To <input type="text"/> dd/mm/yyyy dd/mm/yyyy
13	<input type="text"/> <input type="text"/>	<input type="text"/>	From <input type="text"/> To <input type="text"/> dd/mm/yyyy dd/mm/yyyy
14	<input type="text"/> <input type="text"/>	<input type="text"/>	From <input type="text"/> To <input type="text"/> dd/mm/yyyy dd/mm/yyyy
15	<input type="text"/> <input type="text"/>	<input type="text"/>	From <input type="text"/> To <input type="text"/> dd/mm/yyyy dd/mm/yyyy
16	<input type="text"/> <input type="text"/>	<input type="text"/>	From <input type="text"/> To <input type="text"/> dd/mm/yyyy dd/mm/yyyy
17	<input type="text"/> <input type="text"/>	<input type="text"/>	From <input type="text"/> To <input type="text"/> dd/mm/yyyy dd/mm/yyyy
18	<input type="text"/> <input type="text"/>	<input type="text"/>	From <input type="text"/> To <input type="text"/> dd/mm/yyyy dd/mm/yyyy
19	<input type="text"/> <input type="text"/>	<input type="text"/>	From <input type="text"/> To <input type="text"/> dd/mm/yyyy dd/mm/yyyy
20	<input type="text"/> <input type="text"/>	<input type="text"/>	From <input type="text"/> To <input type="text"/> dd/mm/yyyy dd/mm/yyyy