Form C-S (Lite): Test the S$200,000 Revenue Gate

Description

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A company with revenue of S$200,000 or below may see the Form C-S (Lite) option, but it must first satisfy the broader Form C-S conditions. A shorter form does not remove the need to prepare and retain an accurate tax computation.

The practical task is to decide whether Form C-S (Lite), Form C-S or Form C is available and preserve the supporting computation. A sound decision separates the controlling condition from convenience, then records the evidence before money, travel, work or a deadline makes the choice harder to reverse.

Choose the branch before acting

Situation	Practical next step
Revenue is S$200,000 or below	Test all Form C-S conditions before choosing Lite
Revenue is above S$200,000 but within Form C-S limit	Test Form C-S rather than Lite
Concessionary or disqualifying income applies	Use Form C and the required submissions
The portal does not show the expected form	Check revenue input and Corppass authorisation before filing

Define revenue correctly

IRAS Form C-S FAQ states the controlling point used here: IRAS states the Form C-S and Form C-S (Lite) choices, the S$200,000 Lite threshold, Corppass access and the 30 November filing date. The threshold uses revenue from principal activities, with special treatment for investment holding companies. Reconcile to accounts

For define revenue correctly, this becomes consequential when â??Revenue is S$200,000 or belowâ?• applies. The next move is to test all Form C-S conditions before choosing Lite, but only after the underlying condition has been verified and dated.

Test every condition

Passing the revenue number alone does not establish Form C-S eligibility. Use a signed condition checklist

For test every condition, record the result as confirmed, pending or not applicable. If it is still pending, do not let a convenient assumption close the gap; identify the person or service that can resolve it and the last safe time to ask.

Prepare the computation

Lite reduces form fields, not the underlying duty to calculate tax correctly. Retain the tax computation

For prepare the computation, this becomes consequential when â??Concessionary or disqualifying income appliesâ?• applies. The next move is to use Form C and the required submissions, but only after the underlying condition has been verified and dated.

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Check access

IRAS corporate tax return forms guide states the controlling point used here: Companies must test the qualifying conditions and file the appropriate corporate income tax return with supporting records retained or submitted as required. The filer or tax agent needs the correct Corppass authorisation. Test login before filing day

For check access, record the result as confirmed, pending or not applicable. If it is still pending, do not let a convenient assumption close the gap; identify the person or service that can resolve it and the last safe time to ask.

Keep the deadline

The annual return due date remains 30 November. Set internal review earlier

For keep the deadline, this becomes consequential when â??Revenue is S$200,000 or belowâ?• applies. The next move is to test all Form C-S conditions before choosing Lite, but only after the underlying condition has been verified and dated.

Escalate ambiguity

Foreign income, incentives and unusual transactions can change the form. Obtain tax advice when material

For escalate ambiguity, record the result as confirmed, pending or not applicable. If it is still pending, do not let a convenient assumption close the gap; identify the person or service that can resolve it and the last safe time to ask.

A three-form decision table for Form C-S (Lite), Form C-S and Form C

Start with Define revenue correctly, then test Test every condition and Prepare the computation. Show the input, the condition applied and the resulting action in separate columns. If a number is calculated, retain the arithmetic; if a route is selected, retain the branch that ruled out the alternative.

Input or condition	Evidence to keep	Decision it changes
Revenue is S$200,000 or below	Reconcile to accounts	Test all Form C-S conditions before choosing Lite
Revenue is above S$200,000 but within Form C-S limit	Use a signed condition checklist	Test Form C-S rather than Lite
Concessionary or disqualifying income applies	Retain the tax computation	Use Form C and the required submissions

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A filing pack checklist reconciling revenue, conditions, tax computation, Corppass role and 30 November deadline

Use Check access, Keep the deadline and Escalate ambiguity as the verification pass. Check the live condition, note the time checked and keep the response or document that supports the conclusion. Unknowns remain visible until resolved; they should not be replaced by a guessed price, deadline, eligibility result, service level or operating detail.

Worked example

A company records S$185,000 of operating revenue and some bank interest. The team does not choose Lite solely from the headline figure. It reconciles the revenue definition, checks every Form C-S condition, prepares the tax computation and confirms the authorised filer can see the correct option in myTax Portal.

The example is a calculation or decision model, not a guarantee. Change one material input at a time, preserve the original inputs and recheck the live authority or operator page before relying on the result.

Reproduce the decision independently

Read the evidence in the order the real decision occurs. Confirm who or what is covered, isolate every date, amount, location and document, then have another person rebuild the conclusion from the saved material. A correct rule attached to the wrong person, product, property, journey or date is still a wrong answer.

Keep eligibility, cost, timing, approval and suitability in separate rows. Passing one control does not cure a failure in another. Where a transition or future change is involved, record both the current condition and the next change date, then schedule a fresh check.

Before you commit

1. Test all Form C-S conditions before choosing Lite.
2. Test Form C-S rather than Lite.
3. Use Form C and the required submissions.
4. Check revenue input and Corppass authorisation before filing.
5. Save the date and evidence used for every material condition.
6. Stop and ask the controlling authority, operator or qualified professional if a disputed fact changes the outcome.

Build the compliance record around the legal entity, triggering event, effective date, responsible officer, filing channel and acknowledgement. That sequence exposes a missing approval or access role before it becomes a late or incorrect submission.

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Limits

Tax form eligibility depends on the companyâ??s full facts and current IRAS guidance. This is not tax advice.

For an adjacent live guide, see GST Bad Debt Relief: Test Six Conditions Before Claiming. If the next decision shifts to a second practical issue, Local Qualifying Salary S$1,800: Recheck the Quota provides the relevant progression without duplicating this primary intent.

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