Objecting to a Company Tax Assessment: Two Clocks to Track

Description

A company generally has two months from the date of its Notice of Assessment to object, but the assessed tax is still payable within one month unless IRAS says otherwise. File specific grounds and evidence rather than a bare disagreement.

A Singapore company director or tax manager who believes a Notice of Assessment is wrong faces a narrower question than the headline suggests: protect the objection deadline, pay on time and submit specific grounds with supporting records. The table separates the branches that change the answer before the practical checks and worked example.

Choose the branch before acting

Situation	Practical next step
Arithmetic or factual error	Reconcile the assessment to the return and attach the schedule
Tax treatment disputed	Identify the item, legal basis and documents
Estimated assessment after non-filing	File the outstanding return and computations as well as the objection
Cash-flow difficulty	Address payment separately; do not let it consume the objection period

Run two clocks, not one

IRAS states that an objection must be lodged within two months from the Notice of Assessment. The tax is generally due within one month even when the company objects, so the finance team needs separate objection and payment workstreams. [IRAS after filing corporate income tax](#).

Paying does not concede the disputed treatment, and objecting does not by itself suspend collection. If the assessment is later revised, IRAS can refund excess tax according to the resulting account. [IRAS](#)

after filing corporate income tax.

State the exact disputed item

A valid objection should identify the assessment, adjustment or amount challenged and explain the grounds. Attach the relevant accounts, invoices, agreements, schedules and tax computation rather than asking IRAS to find the issue. IRAS after filing corporate income tax.

Reconcile the amount from ledger to financial statements, tax computation, filed return and assessment. This â??four-way tieâ?• often reveals whether the problem is a data-entry error, omitted schedule or genuine technical disagreement. IRAS after filing corporate income tax.

Estimated assessments need the missing filing

Where IRAS issued an estimated assessment because a return was not filed, the company should file the outstanding Form C-S, Form C-S (Lite) or Form C with financial statements and tax computation as required. IRAS late or non-filing guidance.

An objection does not replace the overdue return. Directors should also track penalties or enforcement separately, because correcting the taxable amount does not necessarily remove consequences of late filing. IRAS after filing corporate income tax.

Preserve proof of timing

Save the dated Notice of Assessment, objection submission, attachments, acknowledgement and payment receipt. If an officer requests more information, answer within the specified time and preserve the full correspondence. IRAS after filing corporate income tax.

A company that notices the issue near day 60 should file a clear protective objection with available evidence and explain any outstanding documents, rather than wait for a perfect bundle and miss the statutory period. IRAS after filing corporate income tax.

Put the numbers or sequence to work

A Notice of Assessment dated 15 July gives a two-month objection window ending 15 September on a simple calendar reading, while payment is generally due within one month. The company checks the actual notice for controlling dates, pays the assessed amount, submits its reconciliation early and keeps the acknowledgement. The date calculation is illustrative, not a substitute for the issued notice.

The example is a planning model, not a quoted price, official calculator result, medical instruction or promised outcome. Replace its assumptions with the issued notice, live service, signed contract, current timetable or professional advice that controls the real decision.

Before you commit

1. Record the NOA date and both deadlines
2. Identify every disputed line item
3. Tie ledger, accounts, computation and return
4. Collect contracts, invoices and schedules
5. File any outstanding corporate tax return
6. Submit and save the objection acknowledgement
7. Pay or arrange payment through the separate route

A useful working note combines **a dual-deadline objection and payment calendar** with **a four-way reconciliation from ledger to assessment**. Enter only details that can be tied to a current document or live record.

Missteps that change the answer

- Assuming an objection stops payment
- Sending a vague â??assessment is wrongâ?• message
- Missing the return behind an estimated assessment
- Waiting until day 60 for all documents
- Failing to preserve submission evidence

If one of these conditions appears, pause before payment, submission, travel or implementation and reconcile it through the relevant official service. Save the issued result or acknowledgement; a search snippet or forwarded screenshot cannot establish a current entitlement.

Make the objection readable to a new reviewer

Open with one sentence identifying the disputed adjustment and amount. Follow with the companyâ??s position, the computation and numbered attachments. This structure does not guarantee agreement, but it prevents a substantive point from being buried in correspondence and makes it easier to respond if IRAS asks for a narrower supporting document.

Related next steps

Once this decision is settled, you may need to prepare the ECI filing. The next adjacent check is to build the GST document trail.

Common questions

How long does a company have to object?

Generally two months from the Notice of Assessment date. IRAS after filing corporate income tax.

Must the tax still be paid?

Yes, it is generally payable within one month even if an objection is underway. IRAS late or non-filing guidance.

What if the NOA was estimated?

File the required return and computations in addition to the objection. IRAS after filing corporate income tax.

Rules, service details and schedules can change. Reopen the linked official page before acting when the date, eligibility, payment destination, safety instruction or live availability is decisive.

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