

**FORM FOR FILING NOTICE OF OBJECTION
CORPORATE INCOME TAX**



INLAND REVENUE
AUTHORITY
OF SINGAPORE

TO: *COMPTROLLER OF INCOME TAX ("CIT")*
55 Newton Road Revenue House Singapore 307987

IMPORTANT NOTES:

- 1 Corporate taxpayers (i.e. Companies, Registered Business Trusts, REITs, Singapore Branches of Foreign Companies and Permanent Establishments in Singapore) are encouraged to submit this form when filing an objection to assessment(s).
- 2 The objection must be lodged within 2 months from the date of Notice of Assessment(s) (NOA).
- 3 To expedite our review of your objection, please ensure that this form is duly completed and signed. This form takes approximately 15 minutes to complete.

Section A : Particulars of the Taxpayer

Name of Taxpayer : _____
Tax Reference Number : _____

Section B : Details of Objection

Year of Assessment	Date of NOA (dd/mm/yyyy)	Description of item under objection	Amount of Income / Deduction (\$)	Grounds of objection

Note: If the space is insufficient, you may attach a separate sheet with the above-mentioned details.

Section C : Supporting Information or Documents

State the supporting information/documents/proposed tax computation in the box below, and enclose it together with the form for review.

1	
2	
3	
4	

Section D : Reasons for Late Objection

To be completed only if the Notice of Objection has not been lodged within 2 months from the date of NOA

Section E : Checklist

Complete this checklist to confirm that you have filed a valid Notice of Objection. Please cross the appropriate boxes for all the items listed below.

	Yes	No
1. This Notice of Objection is filed within 2 months from the date of Notice of Assessment.	<input type="checkbox"/>	<input type="checkbox"/>
2. The following details have been provided in your Notice of Objection:		
a. Year of Assessment;	<input type="checkbox"/>	<input type="checkbox"/>
b. Description of item under objection;	<input type="checkbox"/>	<input type="checkbox"/>
c. Amount under objection (for each item);	<input type="checkbox"/>	<input type="checkbox"/>
d. Grounds of objection;	<input type="checkbox"/>	<input type="checkbox"/>
3. Your objection is <u>not</u> in relation to any tax adjustments which have been finalised in any previous Notice of Assessment of the same Year of Assessment.	<input type="checkbox"/>	<input type="checkbox"/>

Your Notice of Objection is invalid if your response is “No” to any of the above items.

Section F : Declaration

On behalf of the Company / Registered Business Trust / REIT / Singapore Branch / Permanent Establishment*, I hereby declare that the information given is true and complete.

Name of Person
Completing the Form

Designation

Contact
Number

Signature

Date

*Delete as appropriate