


# User Guide for E-Submission EIS Enhanced Deductions/ Allowances For Individuals



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INLAND REVENUE  
AUTHORITY  
OF SINGAPORE

# User guide (For Individuals): E-Submission of EIS Enhanced Deductions/ Allowances



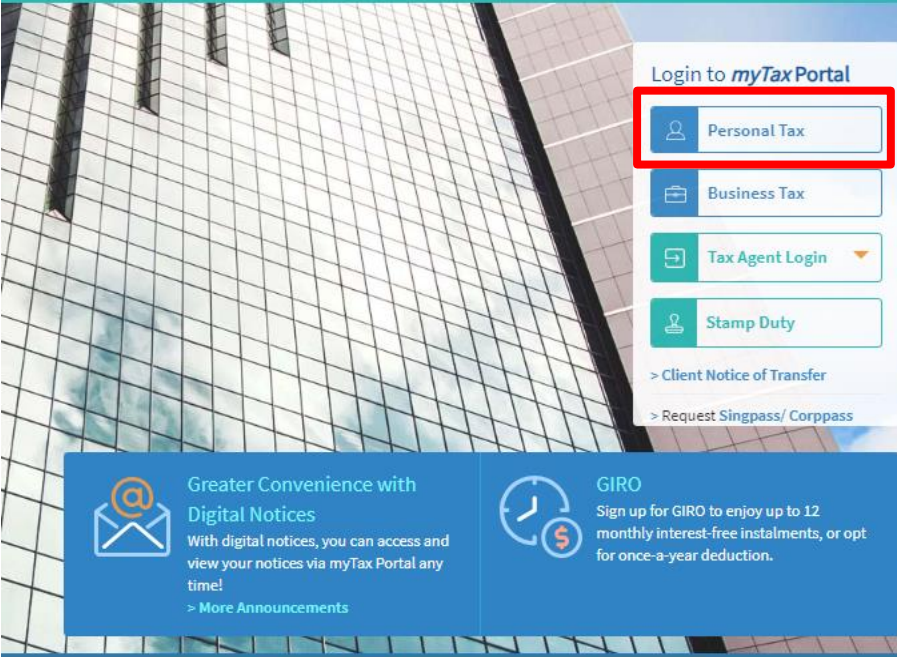
INLAND REVENUE  
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**Announcement:** Beware of malware stealing login credentials saved in internet browsers


We are aware of malware stealing user IDs and passwords saved in browsers. Stay vigilant against malicious emails that can infect devices with malware. Keep software and security patches up-to-date. Never disclose your passwords and 2FA details to others.


**myTax Portal** will not be available on **19 Nov 2023 (Sun)**, 2:00 AM to 5:00 PM (Singapore time). We apologise for any inconvenience caused.


**Weekly maintenance hours (Singapore time):**  
Wed 2:00 AM - 6:00 AM | Sun 2:00 AM - 8:30 AM




Login to **myTax Portal**

 Personal Tax


 Business Tax

 Tax Agent Login

 Stamp Duty

> Client Notice of Transfer


> Request Singpass/ CorpPASS



**Greater Convenience with Digital Notices**

With digital notices, you can access and view your notices via myTax Portal any time!

[> More Announcements](#)



**GIRO**

Sign up for GIRO to enjoy up to 12 monthly interest-free instalments, or opt for once-a-year deduction.

Inland Revenue Authority of Singapore

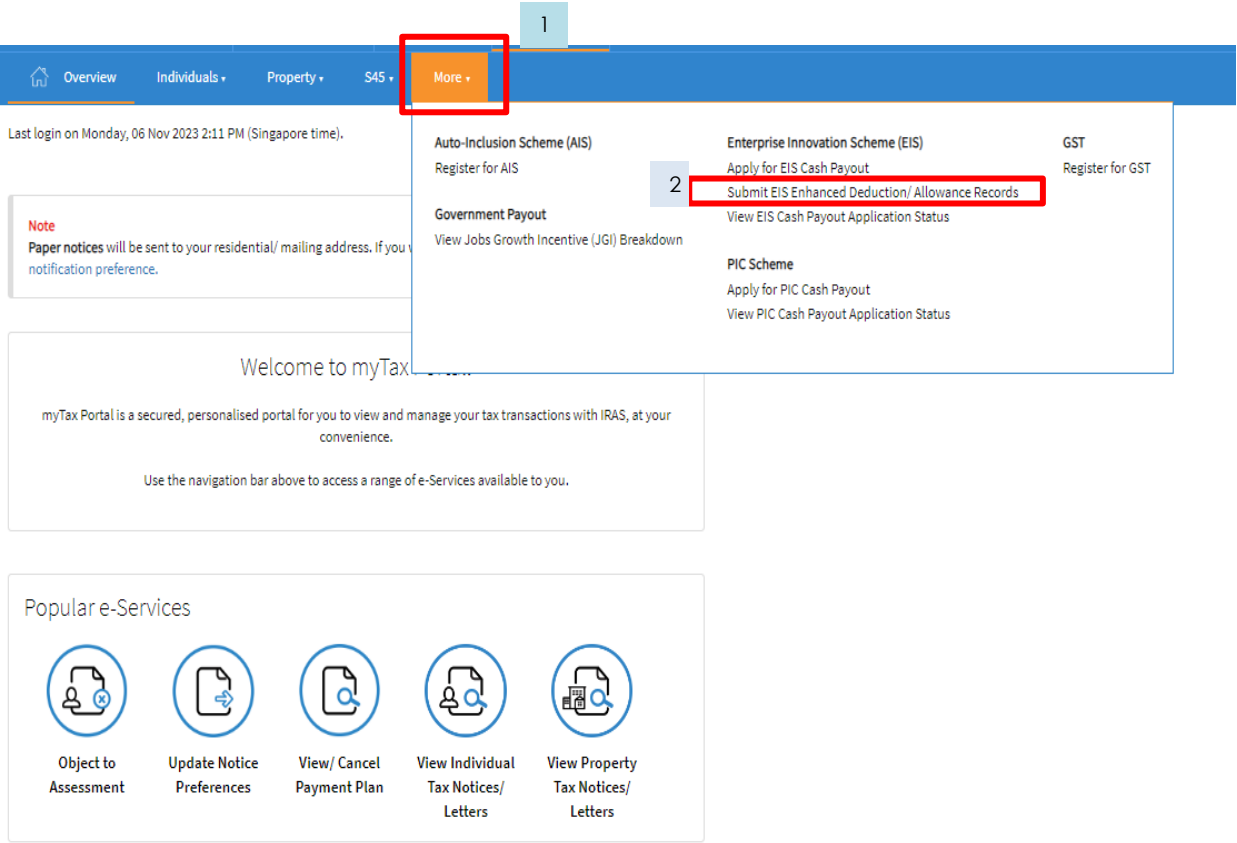
myTax Portal is a secured and personalised portal for you to view and manage your tax transactions with IRAS.

[Contact](#) [Feedback](#) [Technical FAQ](#)

S/N	Action/ Note
Logging in to myTax Portal	
1	Enter the URL: <a href="https://mytax.iras.gov.sg/ESVWeb/default.aspx">https://mytax.iras.gov.sg/ESVWeb/default.aspx</a>
2	Select "Personal Tax" (for Individual Income Tax)
3	Login with Singpass* *You may use the Singpass app or Password login

2

# User guide (For Individuals): E-Submission of EIS Enhanced Deductions/ Allowances



S/N	Action/ Note
Entering myTax Portal e-Services	
1	Upon login to myTax Portal, click on "More"
2	Select "Submit EIS Enhanced Deduction/ Allowance Records"

# User guide (For Individuals): E-Submission of EIS Enhanced Deductions/ Allowances

MR ABC  
Tax Ref No: S1234567A

Email Us  
(myTax Mail)

1 Notices/  
Letters

Account

Logout

Overview

Individuals

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S45

More

## Submit EIS Enhanced Deduction/ Allowance Records

1

### General Info

This application form will take about 15 minutes to complete.

#### Note

To qualify for [Enterprise Innovation Scheme \(EIS\) - Enhanced Deductions/ Allowances](#) your business must have:

1. Active business operation in Singapore; and
2. Met the eligibility criteria for claiming the EDA for the 5 EIS activities; and
3. Incurred qualifying cost in any of the 5 EIS activities.

Please complete this form only after you have claimed EIS EDA in arriving at the sole-proprietorship/ partnership's adjusted profit and submitted your Form B or Form P.

### Getting started

- Read the eligibility criteria for claiming the [Enhanced Deductions/ Allowances](#) for the 5 qualifying activities to ensure that your business qualifies for EIS.
- Have all the invoices and relevant information on the qualifying activities ready to help you complete the form in one session. You are not required to submit these documents unless requested by IRAS.
- This form can only be submitted **once** per Year of Assessment.
- Your submission will be disregarded if the Form B or Form P is not submitted or you have elected to claim the prescribed deemed expenses under the Fixed Expense Deduction Ratio (FEDR). If you wish to claim EDA, you will have to claim actual allowable business expenses.
- If you discover any expenses that you have claimed in your Form B or Form P that do not qualify for the EDA while filling up this form, please inform us to withdraw the claims and send the revised 2-line/ 4-line statement via [myTax Mail](#). Please select 'Nature of Enquiry: EIS Enhanced Deductions - Amend Filing'.

Visit the IRAS website for more information about [Enterprise Innovation Scheme \(EIS\)](#).

YA 2024 - NEW

Due Date  
18 Apr 2024

2

SUBMIT

S/N	Action/ Note
1	Note: Please read the general information to ensure that your business has met the qualifying conditions and prepared the relevant documents before you begin
2	Click <Submit> to proceed with the submission of your record

# User guide (For Individuals): E-Submission of EIS Enhanced Deductions/ Allowances (Business Information)

Submit EIS Enhanced Deduction/ Allowance Records

1. Business Information

2. Claim Details

3. Confirmation

4. Submit Document (if applicable)

5. Acknowledgement

Part 1 Business Information

Year of Assessment(YA) of claim

2024

Are you claiming for more than 1 business?\*

Yes

No

Accounting Period ⓘ

dd/mm/yyyy to dd/mm/yyyy

Total Business Revenue (\$\$)\* ⓘ

0.00

Sole Proprietorship Business claiming EIS

Sole Proprietorship Business 1

CLEAR

DELETE

Is your business registered with ACRA?\*

Yes

No

+ Add New (up to 6 entries)

Next Step

Return to previous page.

7

CANCEL FILING

OR

Save and continue to claim details.

5

CONTINUE

6

SAVE DRAFT

S/N	Action/ Note
1	Check that the Year of Assessment (YA) of claim is the correct year of claim
2	Select: Are you claiming for more than 1 business? Yes → If you are claiming for more than 1 business No → If you are only claiming for 1 business
3	Enter the Accounting Period and the Total Business Revenue (\$\$)
4	Select: Is your business registered with ACRA?  Yes → Enter Business Registration No. and Business Name  No → Select the Nature of Business  <div><div>Sole Proprietorship Business 1</div><div>CLEARDELETE</div><div>Is your business registered with ACRA?*</div><div>Yes</div><div>No</div><div>Business Registration No.*</div><div>Business Name*</div></div> <div><div>Sole Proprietorship Business 1</div><div>CLEARDELETE</div><div>Is your business registered with ACRA?*</div><div>Yes</div><div>No</div><div>Nature of Business*</div><div>Select</div><div>Business Name</div></div> <p>Note: Regardless of your selection, you are only allowed to provide details of up to 6 businesses. For other remaining businesses, please provide details of the EDA claims via myTax Mail and select "EIS Enhanced Deductions – Amend Filing", after submitting this form</p>
5	Click <Continue> to proceed
6	Note: Click the <Save Draft> button to save your draft. It will be retrievable for the next 21 days.
7	Note: If you do not wish to proceed with the submission, you can click <Cancel Filing> to return to the General Information page. All details entered will not be saved.
8	Note: Click on the ⓘ button for explanations of the respective fields

# User guide: E-Submission of EIS Enhanced Deductions/ Allowances (Training)

Submit EIS Enhanced Deduction/ Allowance Records



## Part 2 Qualifying Cost to Claim for Enhanced Deductions/ Allowances

To claim the qualifying cost, please add details in the respective categories.

### 2A. Training

Training Course eligible for SkillsFuture Singapore (SSG) Funding and Aligned with the skills framework [i](#)

Course Details 1

CLEAR

DELETE

Course Name\* (Min 5 characters)

Enter & Search

Course Start and End Date\* [i](#)

dd/mm/yyyy to dd/mm/yyyy

Training Cost Incurred (\$) [i](#)

0.00

Does the above training cost include course fees paid directly by your staff which are subsequently reimbursed by you?

Yes

No

[Add New \(up to 20 entries\)](#)

3

Total Training Cost Incurred

SS 0.00

Total Qualifying Cost

SS 0.00 out of SS 400,000.00

Qualifying Deduction (400% x Total Qualifying Cost)

SS 0.00

S/N	Action/ Note
1	<p>Enter the following information:</p> <p>Course Name* → Mandatory field, you are required to key in a minimum of 5 characters and click <a href="#">Q</a> to search for the course</p> <p>Course Start and End Date* → Period in which the course start and end</p> <p>Training Cost Incurred (\$) → Cost incurred on the training course</p>
2	<p>Select: Does the above training cost include course fees paid directly by your staff which are subsequently reimbursed by you?*</p> <p>Yes → Enter the Amount of Reimbursement and Description of reimbursement</p> <div><div>Does the above training cost include course fees paid directly by your staff which are subsequently reimbursed by you?*</div><div><div>Yes</div><div>No</div></div><div><div>Amount of Reimbursement (\$) *</div><div>0.00</div></div><div><div>Description of Reimbursement* <a href="#">i</a></div><div></div><div>500 characters</div></div></div> <p>No → You are not required to enter any additional information</p>
3	<p>Add New:</p> <p>You are only allowed up to 20 entries for training. If you have exceeded the maximum number of entries, please combine the values of all the remaining claims into the last entry and provide details/ breakdowns of the remaining claims by logging in to myTax Portal &gt; Email Us &gt; Select EIS Enhanced Deductions – Amend Filing.</p>
4	<p>Note:</p> <p>Click &lt;Delete&gt; to delete the entire card i.e. Course Details 1 will be deleted</p> <p>Click &lt;Clear&gt; to clear all the fields in the course details i.e. Fields in Course Details 1 will be cleared</p>

# User guide: E-Submission of EIS Enhanced Deductions/ Allowances (Innovation Projects)

## 2B. Innovation Projects carried out with Partner Institutions

Innovation projects carried out with Polytechnics, the Institute of Technical Education (ITE) or other qualified partners [i](#)

Project Details 1

CLEAR

DELETE

Category of Approved Project\*

Select

Name of Approved Project\*

Project Start Date\*

dd/mm/yyyy

Name of Partner Institution\*

Project Invoice/ Debit Note/ Credit Note

Document Type\*

Invoice

Document Ref. No.\*

Date\*

dd/mm/yyyy

Amount (\$S) [i](#)

0.00

+ Add Invoice/ Debit Note/ Credit Note (up to 5 entries)

Project Cost Incurred (After Deducting Credit Note) (\$S)

0.00

+ Add New (up to 10 entries)

Total Project Cost Incurred

\$S 0.00

Total Qualifying Cost

\$S 0.00 out of \$S 50,000.00

Qualifying Deduction (400% x Total Qualifying Cost)

\$S 0.00

S/N	Action/ Note
1	Select: Category of Approved Project* → Select the appropriate category  Enter the following information: <ul style="list-style-type: none"><li>Name of Approved Project*</li><li>Project Start Date*</li><li>Name of Partner Institution*</li></ul>
2	Select and enter the following information: Document Type* → For the first row, the default type of document will be "Invoice", subsequently please select the correct document type  Document Ref. No* → Enter the Document Ref No. based on the invoice/debit note/credit note  Date* → Enter the date stated on the document type chosen  Amount* → Enter the amount as per the document  You are only allowed up to 5 entries for the claims of Project Invoice/ Debit Note/ Credit Note. If you are unable to key in all the invoices/ debit/ credit notes, please combine the remaining values and provide the remaining total in the last row
3	Add New: You are only allowed up to 10 entries for Innovation Projects. Please combine the values of all the remaining claims into the last entry and provide details/ breakdowns of the claims by logging in to myTax Portal > Email Us > Select EIS Enhanced Deductions – Amend Filing.
4	Note: Click <Delete> to delete the entire card i.e. Project Details 1 will be deleted Click <Clear> to clear all the fields in the course details i.e. Fields in Project Details 1 will be cleared



# User guide: E-Submission of EIS Enhanced Deductions/ Allowances (Intellectual Property Rights (IPRs))

## 2C. Acquisition and Licensing of Intellectual Property Rights (IPRs)

For business with annual revenue no more than \$500 million in the basis period of the YA of claim ⓘ  
For acquisition of IPR, only companies and partnerships are eligible. Sole proprietorship businesses are not eligible.

IPRs Details 1

CLEAR

DELETE

IPRs Activity\*

Select

Select

IPRs acquired by cash

IPRs acquired under Instalment Arrangement

Licensing of IPRs (excluding Trademarks)

SS 0.00

Total Qualifying Cost (Cost of IPR Acquired by Cash/Licensing + Total Instalment Paid for the Year)

SS 0.00 out of SS 400,000.00

Qualifying Deduction (400% x Total Qualifying Cost)

SS 0.00

S/N	Action/ Note
1	Select: Please select the IPRs Activity from the dropdown list
2	Note: Click <Delete> to delete the entire IPRs details Click <Clear> to clear all the fields in the IPRs details



# User guide: E-Submission of EIS Enhanced Deductions/ Allowances (Intellectual Property Rights – IPRs acquired by cash)

## 2C. Acquisition and Licensing of Intellectual Property Rights (IPRs)

For business with annual revenue no more than \$500 million in the basis period of the YA of claim ⓘ

For acquisition of IPR, only companies and partnerships are eligible. Sole proprietorship businesses are not eligible.

IPRs Details 1

CLEARDELETE

3

IPRs Activity\*

IPRs acquired by cash

Description of IPRs\* ⓘ

500 characters

1

Acquisition/Licensing Cost Incurred (\$\$)\*

0.00

Date of Acquisition\*

dd/mm/yyyy

2

+ Add New (up to 10 entries)

Total Acquisition/Licensing Cost Incurred

SS 0.00

Total Qualifying Cost (Cost of IPR Acquired by Cash/Licensing + Total Instalment Paid for the Year)

SS 0.00 out of SS 400,000.00

Qualifying Deduction (400% x Total Qualifying Cost)

SS 0.00

S/N	Action/ Note
1	Enter the following information: <ul style="list-style-type: none"><li>Description of IPRs*</li><li>Acquisition/ Licensing Cost Incurred (\$\$)*</li><li>Date of Acquisitions*</li></ul>
2	Add New: You are only allowed up to 10 entries for IPRs. Please combine the values of all the remaining claims into the last entry and provide details/ breakdowns of the remaining claims by logging in to myTax Portal > Email Us > Select EIS Enhanced Deductions – Amend Filing.
3	Note: Click <Delete> to delete the entire card i.e. IPR Details 1 will be deleted Click <Clear> to clear all the fields in the course details i.e. Fields in IPR Details 1 will be cleared

# User guide: E-Submission of EIS Enhanced Deductions/ Allowances (Intellectual Property Rights – IPRs acquired under Instalment Arrangement)

## 2C. Acquisition and Licensing of Intellectual Property Rights (IPRs)

For business with annual revenue no more than \$500 million in the basis period of the YA of claim [i](#)

For acquisition of IPR, only companies and partnerships are eligible. Sole proprietorship businesses are not eligible.

IPRs Details 1

CLEARDELETE

3

IPRs Activity\*

IPRs acquired under Instalment Arrangement

Description of IPRs\* [i](#)

500 characters

Total Cost of IPRs Acquired Under Instalment Arrangement (\$\$)\* [i](#)

0.00

Total Instalment Paid for the Year (\$\$)\* [i](#)

0.00

Date of Instalment Agreement\*

dd/mm/yyyy

Duration of Instalment Arrangement\*

dd/mm/yyyy to dd/mm/yyyy

[+ Add New \(up to 10 entries\)](#)

2

1

S/N	Action/ Note
1	Enter the following information: <ul style="list-style-type: none"><li>Description of IPRs*</li><li>Total Cost of IPRs Acquired under Instalment Arrangement (\$\$)*</li><li>Total Instalment Paid for the Year (\$\$)*</li><li>Date of Instalment Agreement*</li><li>Duration of Instalment Arrangement*</li></ul>
2	Add New: You are only allowed up to 10 entries for IPRs. Please combine the values of all the remaining claims into the last entry and provide details/ breakdowns of the claims by logging in to myTax Portal > Email Us > Select EIS Enhanced Deductions – Amend Filing.
3	Note: Click <Delete> to delete the entire card i.e. IPR Details 1 will be deleted Click <Clear> to clear all the fields in the course details i.e. Fields in IPR Details 1 will be cleared

### Total Acquisition/Licensing Cost Incurred

SS 0.00

### Total Qualifying Cost (Cost of IPR Acquired by Cash/Licensing + Total Instalment Paid for the Year)

SS 0.00 out of SS 400,000.00

### Qualifying Deduction (400% x Total Qualifying Cost)

SS 0.00

# User guide: E-Submission of EIS Enhanced Deductions/ Allowances (Intellectual Property Rights – Licensing of IPRs (excluding Trademarks))

## 2C. Acquisition and Licensing of Intellectual Property Rights (IPRs)

For business with annual revenue no more than \$500 million in the basis period of the YA of claim ⓘ  
For acquisition of IPR, only companies and partnerships are eligible. Sole proprietorship businesses are not eligible.

IPRs Details 1

CLEAR

DELETE

3

IPRs Activity\*

Licensing of IPRs (excluding Trademarks)

Description of IPRs\* ⓘ

500 characters

1

Acquisition/Licensing Cost Incurred (\$\$)\*

0.00

Date of Licensing\*

dd/mm/yyyy

2

+ Add New (up to 10 entries)

Total Acquisition/Licensing Cost Incurred

SS 0.00

Total Qualifying Cost (Cost of IPR Acquired by Cash/Licensing + Total Instalment Paid for the Year)

SS 0.00 out of SS 400,000.00

Qualifying Deduction (400% x Total Qualifying Cost)

SS 0.00

S/N	Action/ Note
1	Enter the following information: <ul style="list-style-type: none"><li>Description of IPRs*</li><li>Acquisition/ Licensing Cost Incurred (\$\$)*</li><li>Date of Licensing*</li></ul>
2	Add New: You are only allowed up to 10 entries for IPRs. Please combine the values of all the remaining claims into the last entry and provide details/ breakdowns of the claims by logging in to myTax Portal > Email Us > Select EIS Enhanced Deductions – Amend Filing.
3	Note: Click <Delete> to delete the entire card i.e. IPR Details 1 will be deleted Click <Clear> to clear all the fields in the course details i.e. Fields in IPR Details 1 will be cleared

# User guide: E-Submission of EIS Enhanced Deductions/ Allowances (Intellectual Property)

## 2D. Registration of Intellectual Property (IP)

Registration of Patents, Trademarks, Designs and Plant Varieties ⓘ

IP Details 1

CLEAR

DELETE

3

Date Incurred\* ⓘ  
dd/mm/yyyy

Description of Patents, Trademarks, Designs and Plant Varieties\*  

500 characters

1

A. Registration Fee (S\$) ⓘ  
0.00

B. Service Fee and Other Fees (S\$) ⓘ  
0.00

Total Cost Incurred (A+B) (S\$) ⓘ  
0.00

2

Add New (up to 10 entries)

S/N	Action/ Note
1	Enter the following information: <ul style="list-style-type: none"><li>• Date Incurred*</li><li>• Description of Patents, Trademarks, Designs and Plant Varieties*</li><li>• Registration Fees (S\$)*</li><li>• Service Fee and Other Fees (S\$)*</li></ul>
2	Add New: You are only allowed up to 10 entries for IP. Please combine the values of all the remaining claims into the last entry and provide details/ of the claims by logging in to myTax Portal > Email Us > Select EIS Enhanced Deductions – Amend Filing.
3	Note: Click <Delete> to delete the entire card i.e. IP Details 1 will be deleted Click <Clear> to clear all the fields in the course details i.e. Fields in IP Details 1 will be cleared

Total Registration Cost Incurred  
S\$ 0.00

Total Qualifying Cost  
S\$ 0.00 out of S\$ 400,000.00

Qualifying Deduction (400% x Total Qualifying Cost)  
S\$ 0.00

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# User guide: E-Submission of EIS Enhanced Deductions/ Allowances (R&D – Qualifying Criteria)

CLOSE X

## Add New Qualifying Research and Development (R&D) undertaken in Singapore

Please complete the following to check the eligibility of the R&D project that you are claiming.

Qualifying Criteria	Declaration*
1. The R&D activities are undertaken in Singapore.	<input type="radio"/> Yes <input type="radio"/> No
2. The <b>objectives</b> of the projects are to acquire new knowledge, create new products or processes, or improve existing products or processes.	<input type="radio"/> Yes <input type="radio"/> No
3. The projects entail <b>systematic, investigative and experimental ("SIE")</b> studies in the field of science or technology that involve <b>novelty<sup>A</sup> OR technical risk</b> .  <i>(<sup>A</sup>Where a product, process or knowledge is already available outside of Singapore, the mere importation of that product, process or knowledge into Singapore, without undertaking a SIE study will not qualify as R&amp;D)</i>	<input type="radio"/> Yes <input type="radio"/> No
4. Whether the projects fall within any of the following exclusion list as defined in Section 2 of the Income Tax Act 1947.	<input type="radio"/> Yes <input type="radio"/> No
5. The following conditions are met:	
a. Any know-how, intellectual property or other results generated from the projects is owned and is/will be commercialised by the business.	<input type="radio"/> Yes <input type="radio"/> No
b. The projects are NOT undertaken on behalf of the business customers, where the business acts as a service provider.	<input type="radio"/> Yes <input type="radio"/> No

CANCEL

PROCEED

S/N	Action/ Note
1	Complete the declaration by selecting "Yes" or "No"
2	Click <Proceed> after you have completed the declaration
3	Click <Cancel> if you do not wish to proceed with the claim

# User guide: E-Submission of EIS Enhanced Deductions/ Allowances (Qualifying Research and Development)

## 2E. Qualifying Research and Development (R&D) undertaken in Singapore

R&D Activities ⓘ

R&D Details 1

CLEAR

DELETE

4

Qualifying Claim

View Declaration

1

Date Incurred\*

dd/mm/yyyy

Description of R&D Project\*

500 characters

2

A. In-House R&D Cost (S\$) ⓘ

.00

B. Outsourced R&D Cost (In Singapore) (S\$) ⓘ

.00

C. R&D Cost-Sharing Arrangement (S\$) ⓘ

.00

Total Cost Incurred (A+B+C) (S\$)

0.00

+ Add New (up to 10 entries)

3

Total R&D Cost Incurred

SS 0.00

Total Qualifying Cost

SS 0.00 out of SS 400,000.00

Qualifying Deduction (400% x Total Qualifying Cost)

SS 0.00

S/N	Action/ Note
1	Click on "View Declaration" if you wish to view the declaration on the qualifying criteria
2	Enter the following information: <ul style="list-style-type: none"><li>• Date Incurred*</li><li>• Description of R&amp;D Project*</li><li>• In-House R&amp;D Cost (S\$)</li><li>• Outsourced R&amp;D Cost (In Singapore) (S\$)</li><li>• R&amp;D Cost-Sharing Arrangement (S\$)</li></ul>
3	Add New: You are only allowed up to 10 entries for R&D. Please combine the values of all the remaining claims into the last entry and provide details/ breakdowns of the claims by logging in to myTax Portal > Email Us > Select EIS Enhanced Deductions – Amend Filing.
4	Note: Click <Delete> to delete the entire card i.e. R&D Details 1 will be deleted Click <Clear> to clear all the fields in the course details i.e. Fields in R&D Details 1 will be cleared

# User guide: E-Submission of EIS Enhanced Deductions/ Allowances (Qualifying Research and Development (Non-qualifying claim))

## 2E. Qualifying Research and Development (R&D) undertaken in Singapore

R&D Activities ⓘ

R&D Details 1

CLEAR

DELETE

⚠ Non-qualifying Claim

View Declaration

1

Date Incurred\*

dd/mm/yyyy

Description of R&D Project\*

500 characters

A. In-House R&D Cost (S\$) ⓘ

0

.00

B. Outsourced R&D Cost (In Singapore) (S\$) ⓘ

0

.00

C. R&D Cost-Sharing Arrangement (S\$) ⓘ

0

.00

Total Cost Incurred (A+B+C) (S\$)

0.00

➕ Add New (up to 10 entries)

3

Total R&D Cost Incurred

S\$ 0.00

Total Qualifying Cost

S\$ 0.00 out of S\$ 400,000.00

Qualifying Deduction (400% x Total Qualifying Cost)

S\$ 0.00

S/N	Action/ Note
1	Click on "View Declaration" if you wish to view the declaration on the qualifying criteria of the non-qualifying claim
2	Enter the following information: <ul style="list-style-type: none"><li>• Date Incurred*</li><li>• Description of R&amp;D Project*</li><li>• In-House R&amp;D Cost (S\$)</li><li>• Outsourced R&amp;D Cost (In Singapore) (S\$)</li><li>• R&amp;D Cost-Sharing Arrangement (S\$)</li></ul>
3	Add New: You are only allowed up to 10 entries for R&D. Please combine the values of all the remaining claims into the last entry and provide details/ breakdowns of the claims by logging in to myTax Portal > Email Us > Select EIS Enhanced Deductions – Amend Filing.
4	Note: Click <Delete> to delete the entire card i.e. R&D Details 1 will be deleted Click <Clear> to clear all the fields in the course details i.e. Fields in R&D Details 1 will be cleared

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# User guide (For Individuals): E-Submission of EIS Enhanced Deductions/ Allowances (Submission Summary)

Submit EIS Enhanced Deduction/ Allowance Records [SAVE AS PDF/ PRINT](#)

1. Business Information

2. Claim Details

3. Confirmation

4. Submit Document (if applicable)

5. Acknowledgement

Submission Summary

Part 1 Business Information

Year of Assessment(YA) of claim  
2024

Are you claiming for more than 1 business?  
Yes

Accounting Period  
01 Jan 2023 to 31 Dec 2023

Total Business Revenue (S\$)  
S\$259,805.00

Sole Proprietorship Business claiming EIS

Sole Proprietorship Business 1

Is your business registered with ACRA?  
Yes

Business Registration No.  
52912345A

Business Name  
ABC SOLE PROPRIETORSHIP

Sole Proprietorship Business 2

Is your business registered with ACRA?  
No

Nature of Business  
SOFTWARE CONSULTANT

Business Name  
XYZ BUSINESS

Part 2 Qualifying Cost to Claim for Enhanced Deductions/ Allowances

2A. Training

Course Detail 1

Name of Sole Proprietorship Business claiming EIS  
ABC SOLE PROPRIETORSHIP

Course Name  
ACCELERATING BIG DATA ANALYTICS AND AI USING SPARK AND RAPIDS WITH GRAPHICS PROCESSING UNIT (GPU)

Training Provider Name  
NANYANG POLYTECHNIC

Course Start and End Date  
18 Oct 2023 to 14 Dec 2023

Training Cost Incurred (S\$)  
9,800.00

Does the above training cost include course fees paid directly by your staff which are subsequently reimbursed by you?  
No

Total Training Cost Incurred  
S\$ 9,800.00

Total Qualifying Cost  
S\$ 9,800.00 out of S\$ 400,000.00

Qualifying Deduction (400% x Total Qualifying Cost)  
S\$ 39,200.00

2B. Innovation Projects carried out with Partner Institutions

No qualifying cost claimed

2C. Acquisition and Licensing of Intellectual Property Rights (IPRs)

No qualifying cost claimed

2D. Registration of Intellectual Property (IP)

No qualifying cost claimed

2E. Qualifying Research and Development (R&D) undertaken in Singapore

No qualifying cost claimed

S/N	Action/ Note
1	Verify that the details entered is correct and is reflected in this submission summary page

## User guide (**For Individuals**): E-Submission of EIS Enhanced Deductions/ Allowances (Declaration & Details of Filer & Contact Person)

### Declaration

I declare that:

- ☐ the information given is true and complete.\*
- ☐ the business has not elected to convert the qualifying expenditure into cash payout and the business has not exceeded the expenditure cap per qualifying activity.\*
- ☐ the qualifying costs claimed exclude any government grants or subsidies that were given or are pending approval.\*

I understand that:

- ☐ the records must be kept for 5 years and IRAS may call for the details for verification purposes.\*
- ☐ penalties will be imposed for wrongful EIS claim.\*

---

### Details of Filer & Contact Person

Name of Filer	MR ABC	Designation*	<input type="text"/>
Name of Contact Person*	<input type="text"/>	Designation*	<input type="text"/>
Contact No.*	+65 <input type="text"/>		

---

Back to claim details.

4

BACK

OR

Submit EIS Enhanced Deduction/ Allowance Records to IRAS.

3

SUBMIT TO IRAS

S/N	Action/ Note
1	Complete the declaration by checking the corresponding checkboxes accordingly
2	Enter the required contact number and designation
3	Click <Submit to IRAS> to submit the record to IRAS if you are not required to submit any documents*  <i>*if you have claimed for IPRs acquired under Instalment Arrangement or R&amp;D, you are required to submit documents and you will need to click the button &lt;Continue&gt; instead of &lt;Submit to IRAS&gt;</i>
4	Click <Back> to make changes to your record or save it as a draft at the previous page

# User guide (For Individuals): E-Submission of EIS Enhanced Deductions/ Allowances (Document Submission)

## Submit EIS Enhanced Deduction/ Allowance Records



**Note**

- Please use the relevant form/ template below to prepare the required supporting documents.
  - Research and Development (R&D) Claim Form (YA 2019 and onwards) (PDF, 382KB)
- Do not submit IRAS application forms or documents that are not related to EIS - Enhanced Deductions/ Allowances.
- Please ensure file attachments are free from unsafe and active contents. Otherwise, they will not be processed by IRAS. [i](#)

**Document Submission**

Type of Document	Status <a href="#">i</a>	Details	Actions
Instalment Agreement for Acquisition of IPRs	PENDING	2	<div>SELECT FILE</div> <div>File Type Allowed pdf Maximum File Size 4 MB</div> 1
Research and Development (R&D) Claim Form (YA 2019 and onwards)	PENDING		<div>SELECT FILE</div> <div>File Type Allowed pdf Maximum File Size 4 MB</div>

**Next Step**

Back to review claim details.



OR

Submit EIS Enhanced Deduction/ Allowance Records to IRAS.



S/N	Action/ Note
1	Click <Select File> to complete the submission for: <ul style="list-style-type: none"><li>Instalment Agreement for Acquisition of IPRs</li><li>Research and Development (R&amp;D)</li></ul> <p>Note: The documents submitted must not exceeded 4MB and must be in PDF format. You do not have to submit other supporting documents. However, please retain and submit them only upon request by IRAS</p>
2	Status will be shown as "Pending" after document is uploaded. It will be updated as "Received" at the acknowledgement page after you have clicked on "Submit"
3	Click <Submit> to submit the record to IRAS
4	Click <Back> to make changes to your record or save it as a draft at claim details page

# User guide (**For Individuals**): E-Submission of EIS Enhanced Deductions/ Allowances (Acknowledgement Page)

Submit EIS Enhanced Deduction/ Allowance Records

 [SAVE AS PDF/ PRINT](#)



## Successful Submission

1

We have received your submission.

Acknowledgement No. 425514

2

Date/ Time 01 Mar 2024 2:54 PM

### Note

If you have made errors in this EIS EDA Records submission, please inform us of the amendments via [myTax Mail](#) and select 'Nature of Enquiry: EIS Enhanced Deductions - Amend Filing'.

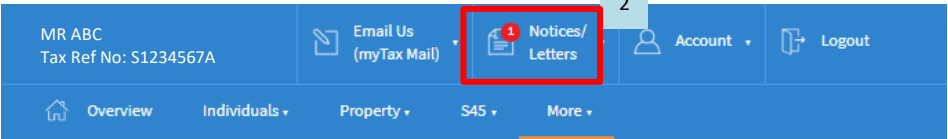
If you need to amend or correct the EDA amount in your income tax filing (Form B or P), please re-file your tax return (Form B) within 7 days of your filing or by 18 Apr, whichever is earlier. If you are unable to re-file, please proceed to [Object to Assessment](#). For Form P, please provide the revised EIS claim(s) and the revised 2-line/ 4-line statement via [myTax Mail](#). Please select 'Nature of Enquiry: EIS Enhanced Deductions - Amend Filing'.

Examples of error:

- you have exceeded the expenditure cap for one or more activities and have claimed the exceeded EDA in your Form B or Form P
- you discover an expense that does not qualify for the EDA while filling up this form and have made the claim in your Form B or Form P
- you have omitted the qualifying EDA claim in your Form B or Form P

S/N	Action/ Note
1	When the record is successfully submitted to IRAS, you will see <b>"Successful Submission"</b>
2	When the record is successfully submitted to IRAS, you will receive an <b>Acknowledgement No.</b>

# User guide (For Individuals): E-Submission of EIS Enhanced Deductions/ Allowances (General Info Page)



## Submit EIS Enhanced Deduction/ Allowance Records

### General Info

This application form will take about 15 minutes to complete.

**Note**

To qualify for [Enterprise Innovation Scheme \(EIS\) - Enhanced Deductions/ Allowances](#) your business must have:

1. Active business operation in Singapore; and
2. Met the eligibility criteria for claiming the EDA for the 5 EIS activities; and
3. Incurred qualifying cost in any of the 5 EIS activities.

Please complete this form only after you have claimed EIS EDA in arriving at the sole-proprietorship/ partnership's adjusted profit and submitted your Form B or Form P.

### Getting started

- Read the eligibility criteria for claiming the [Enhanced Deductions/ Allowances](#) for the 5 qualifying activities to ensure that your business qualifies for EIS.
- Have all the invoices and relevant information on the qualifying activities ready to help you complete the form in one session. You are not required to submit these documents unless requested by IRAS.
- This form can only be submitted **once** per Year of Assessment.
- Your submission will be disregarded if the Form B or Form P is not submitted or you have elected to claim the prescribed deemed expenses under the Fixed Expense Deduction Ratio (FEDR). If you wish to claim EDA, you will have to claim actual allowable business expenses.
- If you discover any expenses that you have claimed in your Form B or Form P that do not qualify for the EDA while filling up this form, please inform us to withdraw the claims and send the revised 2-line/ 4-line statement via [myTax Mail](#). Please select 'Nature of Enquiry: EIS Enhanced Deductions - Amend Filing'.

Visit the IRAS website for more information about [Enterprise Innovation Scheme \(EIS\)](#).

S/N	Action/ Note
1	Message showing record has been submitted for the current Year of Assessment.  The form can only be submitted <b>once</b> per Year of Assessment.
2	For status that shows "Submitted", you may click on "Notices/Letters" and view your EDA submission acknowledgment page.

1

**YA 2024 - SUBMITTED**

Your EIS Enhanced Deductions/ Allowances application has been submitted.