



Singapore Company Annual Compliance Checklist

Key Deadlines, Filing Obligations, and
Ongoing Statutory Duties for Singapore Companies

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Introduction

Every Singapore-incorporated company must comply with a range of ongoing statutory obligations under the Companies Act 1967, the Income Tax Act 1947, and other applicable legislation. Missing a deadline or overlooking a filing requirement can result in penalties, fines, striking off, or even personal liability for directors.

This checklist provides a practical, at-a-glance overview of the key annual compliance obligations for Singapore private limited companies. It is designed to help founders, directors, and company secretaries stay on top of their recurring duties throughout the year.

References to legislative provisions are to the Companies Act 1967 unless otherwise stated.

How to Use This Checklist

This checklist is organised into the following categories:

- **Annual General Meetings and Resolutions**
- **ACRA Filings**
- **Financial Statements and Audit**
- **Tax Filings (IRAS)**
- **GST Obligations (if applicable)**
- **Employment and CPF Obligations**
- **Statutory Registers and Record-Keeping**
- **Other Ongoing Obligations**

Deadlines are expressed relative to the company's financial year end (**FYE**) unless otherwise stated. Use the checkbox column to track completion.

Annual Compliance Checklist

Compliance Item	Deadline / Frequency	Done
1. Annual General Meetings and Resolutions		
Hold AGM (<i>s 175</i>)	Within 6 months after FYE	<input type="checkbox"/>
Consider dispensation of AGM (<i>s 175A</i>) – private companies may pass a resolution to dispense with AGMs	N/A (resolution required)	<input type="checkbox"/>
Lay financial statements before company at AGM (<i>s 201</i>)	At AGM	<input type="checkbox"/>

Re-appoint or appoint auditors (unless audit-exempt) (<i>ss 205, 205A</i>)	At or before AGM	<input type="checkbox"/>
2. ACRA Filings		
File Annual Return with ACRA via BizFile+ (<i>s 197</i>)	Within 7 months after FYE	<input type="checkbox"/>
Notify ACRA of changes to company particulars (directors, secretary, registered address, share capital, shareholders, constitution, etc.)	Within 14 days of change	<input type="checkbox"/>
Update Register of Registrable Controllers (<i>s 386AF</i>) and file with ACRA	Within 2 business days	<input type="checkbox"/>
Update registers of nominee directors and nominee shareholders (<i>ss 386AKA, 386ALA</i>)	Within 7 days after the company is informed of the relevant change	<input type="checkbox"/>
3. Financial Statements and Audit		
Prepare financial statements in accordance with Singapore Financial Reporting Standards (SFRS) (<i>s 201</i>)	Within 6 months after FYE	<input type="checkbox"/>
Appoint auditor and complete statutory audit (unless exempt as a "small company")	Before AGM	<input type="checkbox"/>
Assess small company audit exemption eligibility: must satisfy at least 2 of 3 criteria for the immediately preceding 2 consecutive FYs – (i) revenue ≤ SGD 10m, (ii) total assets ≤ SGD 10m, (iii) ≤ 50 employees	Annual assessment	<input type="checkbox"/>
4. Tax Filings (IRAS)		
File Estimated Chargeable Income (ECI) with IRAS – mandatory unless (i) revenue is ≤ SGD 5m and ECI is nil or (ii) an entity specifically not required to file ECI	Within 3 months from FYE	<input type="checkbox"/>
File Corporate Tax Return (Form C / Form C-S / Form C-S (Lite)) – Form C-S available to companies (i) with revenue ≤ SGD 5m; (ii) only derives income taxable at the prevailing Corporate Income Tax rate of 17%; and (iii) is not claiming certain other allowances, reliefs or credits	By 30 November (e-filing)	<input type="checkbox"/>
Submit employee income information (Form IR8A and appendices) to IRAS	By 1 March annually	<input type="checkbox"/>
File tax clearance (Form IR21) for departing foreign employees	At least 1 month before cessation/departure	<input type="checkbox"/>
5. GST Obligations (if GST-registered)		
Monitor whether taxable turnover exceeds SGD 1m – registration mandatory if exceeded in past 12 months or expected to exceed in next 12 months	Ongoing monitoring	<input type="checkbox"/>
File GST returns (Form GST F5) and make payment	Within 1 month after each prescribed accounting period	<input type="checkbox"/>

Maintain proper business and accounting records for at least 5 years	Ongoing	<input type="checkbox"/>
6. Employment and CPF Obligations		
Make CPF contributions for Singapore citizen and PR employees	Monthly (by 14th of following month)	<input type="checkbox"/>
Pay Skills Development Levy (SDL) for all employees (including foreign workers)	Monthly	<input type="checkbox"/>
Pay Foreign Worker Levy (for S Pass and Work Permit holders)	Monthly (by 17 th of the following month)	<input type="checkbox"/>
Issue itemised payslips to employees (<i>Employment Act, s 96</i>)	With each salary payment	<input type="checkbox"/>
Maintain employment records for current employees (latest 2 years) and ex-employees (last 2 years + 1 year after leaving)	Ongoing	<input type="checkbox"/>
7. Statutory Registers and Record-Keeping		
Maintain Register of Members (<i>s 190</i>)	Ongoing	<input type="checkbox"/>
Maintain Register of Directors, Secretaries, and Auditors (<i>s 173</i>)	Ongoing	<input type="checkbox"/>
Maintain Register of Registrable Controllers (<i>s 386AF</i>)	Ongoing	<input type="checkbox"/>
Maintain Register of Nominee Directors and Register of Nominee Shareholders (<i>ss 386AKA, 386ALA</i>)	Ongoing	<input type="checkbox"/>
Maintain Register of Charges (<i>s 138</i>) – if applicable	Ongoing	<input type="checkbox"/>
Keep proper accounting and other records sufficient to explain the company's transactions and financial position (<i>s 199</i>)	Minimum 5 years retention	<input type="checkbox"/>
8. Other Ongoing Obligations		
Maintain registered office open to the public for at least 3 hours on each business day during ordinary business hours (<i>s 142</i>)	Ongoing	<input type="checkbox"/>
Display company name and UEN on all business correspondence (<i>s 144</i>)	Ongoing	<input type="checkbox"/>
Ensure at all times at least one director who is ordinarily resident in Singapore (<i>s 145</i>)	Ongoing	<input type="checkbox"/>
Maintain a company secretary (natural person) with principal or only place of residence in Singapore (<i>s 171</i>)	Within 6 months of incorporation; ongoing	<input type="checkbox"/>
Register charges (if any) with ACRA (<i>s 131</i>)	Within 30 days of creation	<input type="checkbox"/>
Comply with data protection obligations under the Personal Data Protection Act 2012 – appoint DPO, maintain data protection policies, notification of data breaches	Ongoing	<input type="checkbox"/>
Renew business licences and permits (if any) specific to the company's industry or activities	Annual renewal	<input type="checkbox"/>

Practical Tips

Set calendar reminders. Key deadlines (ECI filing, annual return, AGM, tax return) should be diarised well in advance. Late filings attract penalties and composition fines.

Engage a company secretary early. A competent company secretary will track most ACRA-related obligations and filing deadlines on your behalf.

Review your FYE choice. Your FYE determines when most deadlines fall. If your current FYE creates an inconvenient bunching of obligations, consider whether a change may be appropriate.

Check audit exemption annually. Small company status must be assessed each year based on the two immediately preceding financial years. A company that qualified last year may not qualify this year.

Keep your ACRA records current. Changes to directors, shareholders, registered address, and company constitution must be notified to ACRA promptly. Outdated records can create complications in due diligence, banking, and regulatory matters.

Useful Resources

- **ACRA (Accounting and Corporate Regulatory Authority):** www.acra.gov.sg
- **BizFile+ Portal:** www.bizfile.gov.sg
- **IRAS (Inland Revenue Authority of Singapore):** www.iras.gov.sg
- **CPF Board:** www.cpf.gov.sg
- **Singapore Companies Act 1967:** <https://sso.agc.gov.sg/>
- **Ministry of Manpower (MOM):** www.mom.gov.sg

Disclaimer

This checklist is intended for general informational purposes only and does not constitute legal, tax, or professional advice. Laws and regulations are subject to change. Companies should seek independent professional advice tailored to their specific circumstances before making compliance-related decisions.

Questions? Get in touch.

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