SAMPLE TRADING PTE. LTD.

(Incorporated in the Republic of Singapore)

Company Registration No. 202000000X

DORMANT COMPANY CHECKLIST

What a dormant company still files, and what it can skip

"Dormant" means slightly different things to ACRA and to IRAS. Check both.

IRAS: corporate tax

Question	
Was the company dormant for tax?	No business a
Do you still file a tax return?	
Which form?	
ECI?	
Waiver from filing in future	Possible if: dormant with all returns, financial statements and tax computations filed up to when business stopped; no investments, or none earning income; deregist
Business restarts	

ACRA: annual return and accounts

Requirement	
Annual return	
Financial statements	Not needed for a "dormant relevant company": dormant (no significant accounting transactions) since formation or the end of the previous financial year, total a
AGM	
Audit	
Register of Registrable Controllers	
Updates to officers, address or shares	

Fees paid to ACRA, such as the annual return fee, don't count against being dormant for ACRA. Income such as bank interest does matter for IRAS. If unsure, tell us what went through the bank account and we'll check.