SAMPLE TRADING PTE. LTD.

(Incorporated in the Republic of Singapore)
Company Registration No. 202000000X

YEAR-END RECORDS CHECKLIST

For the financial year ended 31 December 2025

Gather these after your year end. They are what your financial statements and tax figures are built from, and the law requires the company to keep them.

Document	Where to get it	Needed
Bank statements for every company account, all 12 months	Each bank's online banking (PDF)	Always
Sales invoices and receipts from customers	Your invoicing app or folder	Always
Bills, receipts and invoices for expenses	Email, supplier portals, receipts	Always, especially large ones
Payroll records and CPF contribution statements	CPF EZPay / payroll software	If the company has employees
Costs paid personally or in cash by a director	Receipts, a simple list	If any
Loans, hire purchase and credit card statements	Bank or finance company	If any
Invoices for equipment bought (for capital allowances)	Supplier invoices	If any
Stock left unsold at year end, at cost	A stock count on the last day of the year	If the company holds stock
Customers who still owe you, and bills you still owe, at year end	Your invoicing app	If any
Last year's financial statements, tax computation and Notice of Assessment	Your records / myTax Portal	Shows allowances and losses carried forward
GST returns and records	myTax Portal	If GST-registered
Business Profile and register of members	Bizfile	Always

How long to keep them

- Keep accounting records and source documents for at least 5 years. IRAS counts from the relevant Year of Assessment, so for this financial year (YA 2026) keep them until at least 2031.
- Electronic copies are fine if they are complete and readable.
- Keep the signed financial statements, tax computation, filing acknowledgements and directors' resolutions with them.