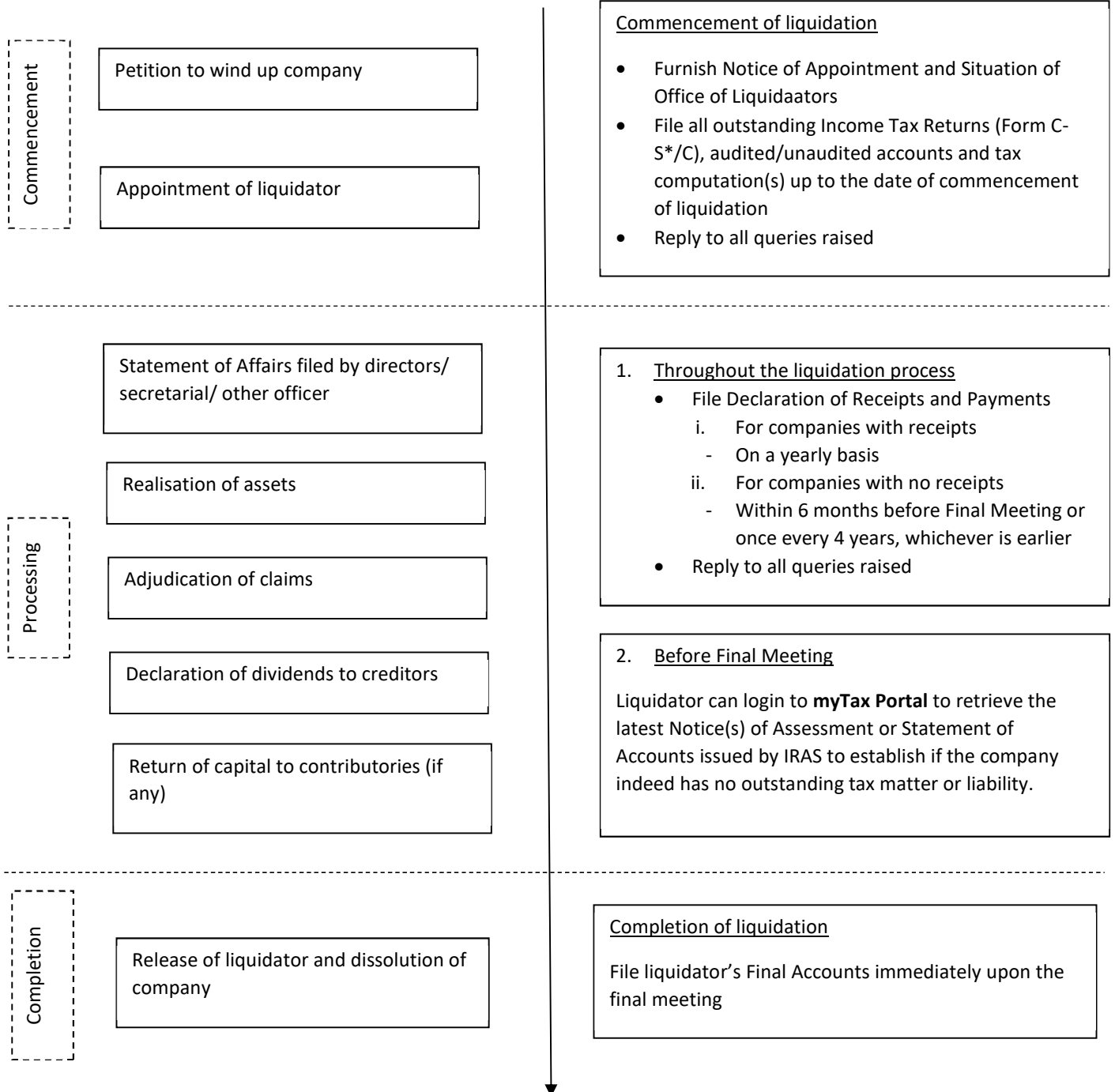


Liquidation – Filing of Receipts and Payments with IRAS

LIQUIDATION PROCESS

FILING REQUIREMENTS



*Companies filing Form C-S are not required to submit the audited/unaudited accounts and tax computation(s) to IRAS.