FILING REQUIREMENTS

LIQUIDATION PROCESS Commencement of liquidation Furnish Notice of Appointment and Situation of Petition to wind up company Commencement Office of Liquidators File all outstanding Corporate Income Tax Returns (Form C-S*/ Form C-S (Lite)*/ Form C), audited/unaudited accounts and tax Appointment of liquidator computation(s) up to the date of commencement of liquidation Reply to all queries raised Statement of Affairs filed by directors/ Throughout the liquidation process secretarial/ other officer File Declaration of Receipts and Payments For companies with receipts - On a yearly basis ii. For companies with no receipts Realisation of assets - Within 6 months before Final Meeting or once every 4 years, whichever is earlier Processing Reply to all queries raised Adjudication of claims 2. Before Final Meeting Declaration of dividends to creditors Liquidator can login to mytax.iras.gov.sg to retrieve the latest Notice(s) of Assessment or Statement of Accounts issued by IRAS to establish if the company Return of capital to contributories (if indeed has no outstanding tax matter or liability. any) Completion of liquidation Completion Release of liquidator and dissolution of File liquidator's Final Accounts immediately upon the company final meeting

^{*}Companies filing Form C-S/ Form C-S (Lite) are not required to submit their financial statements and tax computations. However, companies should prepare these documents and be ready to submit them if IRAS requests for them.