

30 Nov 2022

1 Apr 2023

31 May 2023

30 Sep 2023

30 Nov 2023

30 Nov 2024

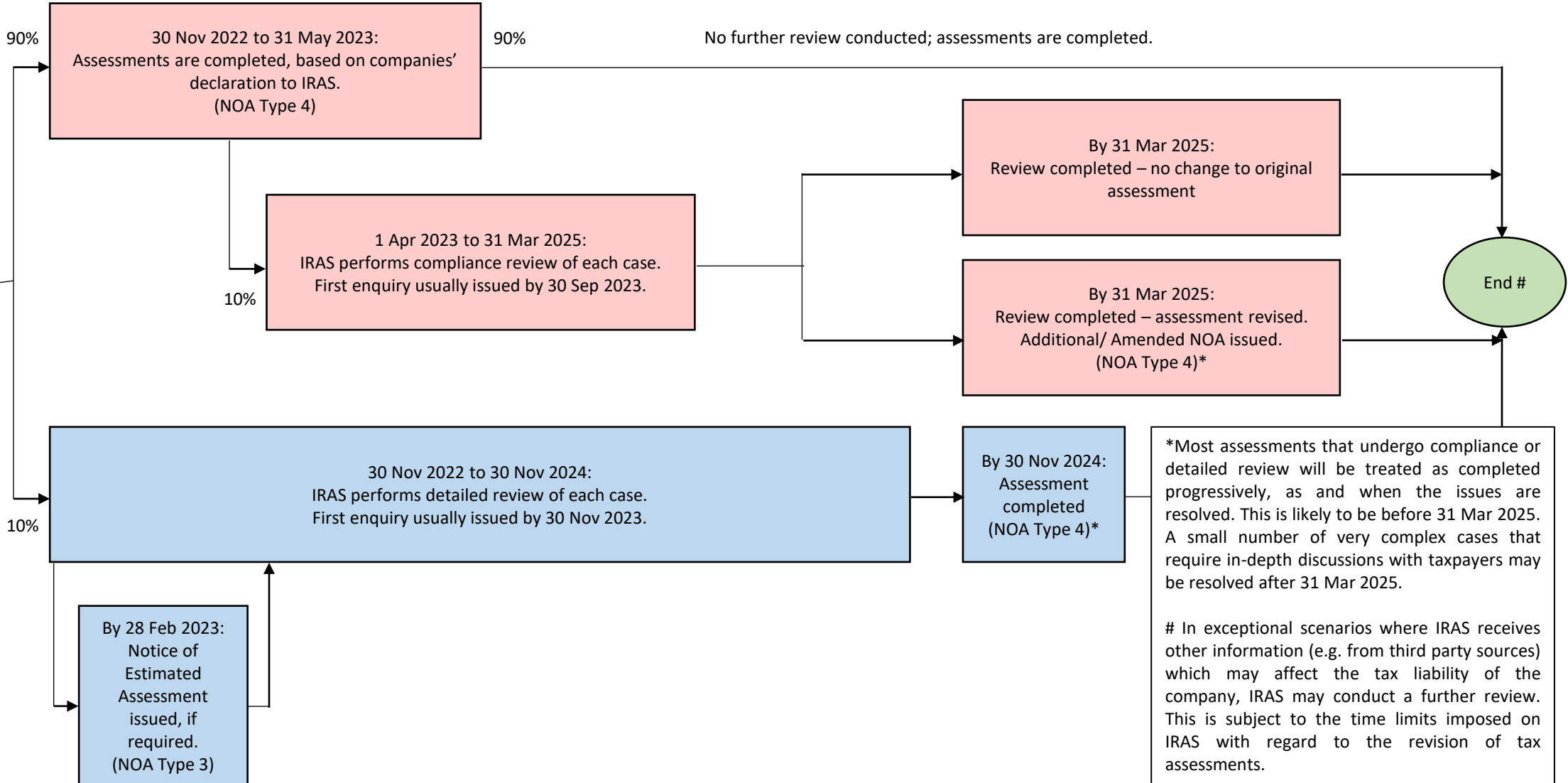
31 Mar 2025

Note: Timeline not drawn to scale

Companies with straightforward affairs (Approximately 90%)

Form C-S/ Form C-S (Lite)/ Form C submitted for YA 2022

Companies with complex affairs (Approximately 10%)



\*Most assessments that undergo compliance or detailed review will be treated as completed progressively, as and when the issues are resolved. This is likely to be before 31 Mar 2025. A small number of very complex cases that require in-depth discussions with taxpayers may be resolved after 31 Mar 2025.

# In exceptional scenarios where IRAS receives other information (e.g. from third party sources) which may affect the tax liability of the company, IRAS may conduct a further review. This is subject to the time limits imposed on IRAS with regard to the revision of tax assessments.