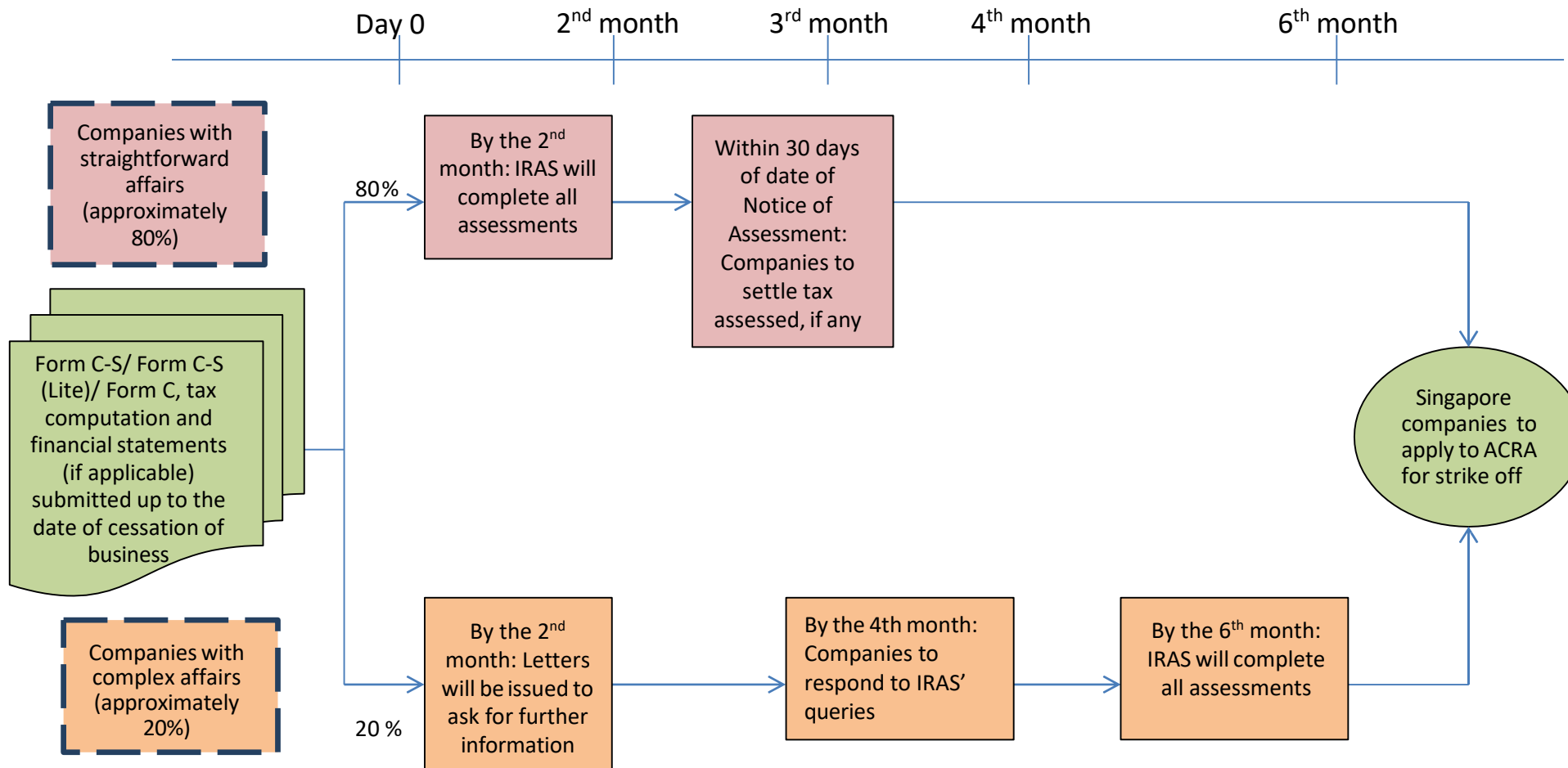


Timeline to complete tax matters for: Singapore companies with intention to apply for strike off¹; and Singapore branches of foreign companies which have ceased business in Singapore²



Note 1:

- From 1 Aug 2026, companies applying for strike off must use the [Apply for Waiver/ File last Form C-S/ C \(Dormant/ Striking Off\)](#) digital service to file their Corporate Income Tax Returns for advance Year(s) of Assessment (YAs) up to the date of business cessation.

Note 2:

- A Singapore branch of a foreign company must lodge a notice with ACRA within 7 days after its business has ceased in Singapore. It should inform IRAS concurrently, and provide a contact person and contact details.
- As soon as practicable after the lodgement of the notice, ACRA shall record in its register that the Singapore branch of the foreign company has ceased to carry on business in Singapore.
- The foreign company remains liable for any tax relating to the period before cessation of business in Singapore. IRAS will liaise with the company's contact person to settle the outstanding tax matters and liabilities.