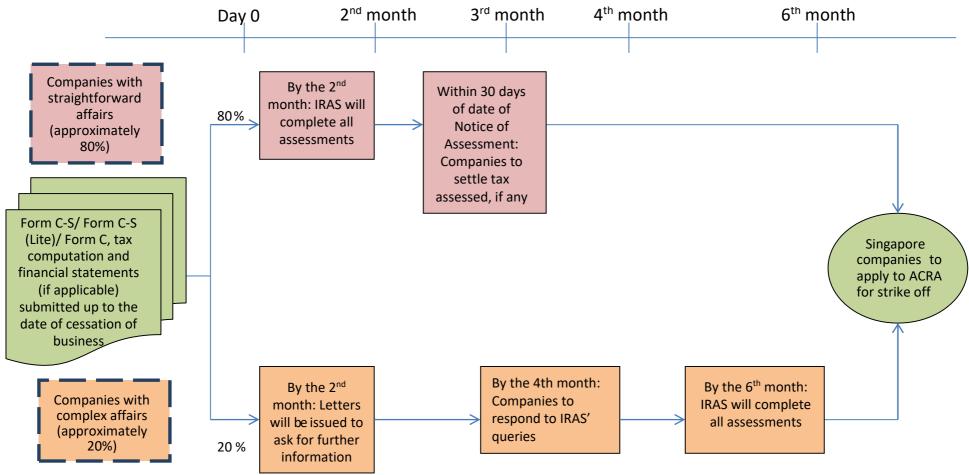
Timeline to complete tax matters for:

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 Oct 2021, companies applying for strike off have to use the Apply for Waiver/ File last Form C-S/ C (Dormant/ Striking Off) digital service (formerly known as Apply for Waiver to Submit Tax Return (Dormant Company)) to file their Corporate Income Tax Returns for advance Year(s) of Assessment (YAs) up to the date of business cessation where the File Form C-S/ Form C-S (Lite)/ Form C digital service is not available yet.

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.