

THE DIRECTOR'S CALENDAR

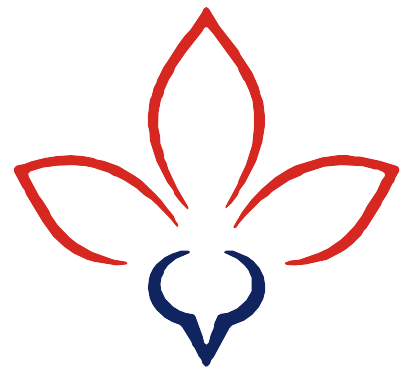
Singapore company compliance.

One clear calendar.

The deadlines every private company should have on its radar.

3 · 6 · 7

Months after financial year-end

**PLUS 30 NOVEMBER**

Swipe for the essentials and a 2027 example.

01 / THE ANNUAL RHYTHM

Three deadlines follow your year-end.

3**ECI → IRAS**

Estimated Chargeable Income; unless exempt.

6**AGM → shareholders**

Hold the meeting unless exempt or dispensed with.

7**Annual return → ACRA**

File even if an AGM is not required.

Months after financial year-end (FYE). Standard timelines for a non-listed private company; special cases and extensions may apply.

02 / THE FIRST FILING

ECI starts with an estimate.

WITHIN 3 MONTHS OF FYE

Estimate your taxable profit.

The ECI filing waiver needs BOTH:

- 01** Annual revenue of S\$5 million or less
- 02** ECI of nil for the Year of Assessment

Other specific exemptions may apply. Confirm eligibility before leaving ECI off the calendar.

03 / ACCOUNTS, AGM AND ANNUAL RETURN

The AGM exemption has an earlier date.

MONTH 5

Send financial statements

Sending them to all persons entitled to receive notice of general meetings of the company within 5 months can exempt a private company from holding an AGM.

MONTH 6

Hold the AGM, if required

Members retain rights to request meetings. Dispensing with AGMs by unanimous resolution is a separate route.

MONTH 7

File the annual return

Confirm company details and submit financial statements in the required format, where applicable.

04 / CORPORATE INCOME TAX

30 November. A separate deadline.

FILE WITH IRAS

Form C-S, C-S (Lite) or C

**The return is due on 30 November
of the relevant Year of Assessment.**

Example: a normal 12-month financial year ending 31 December 2026 maps to YA 2027, with filing due 30 November 2027.

Tax payment is generally due within 1 month of the Notice of Assessment, unless an approved payment arrangement applies.

05 / KEEP THE RECURRING CALENDAR RUNNING

Compliance continues between annual filings.

MONTHLY / CPF

Plan payment every month

Contributions are due at month-end. Pay by the 14th of the next month to avoid enforcement.*

EACH GST ACCOUNTING PERIOD

File and pay within 1 month

Applies to GST-registered businesses. Follow your assigned accounting period, usually quarterly.

ANNUALLY / EMPLOYEE INCOME

1 March

Submit employment income electronically if under AIS; otherwise provide the required forms to employees.

*If the 14th is a weekend or public holiday, the next working day applies.

06 / EVENT-DRIVEN OBLIGATIONS

Some deadlines start with a business change.

01 People and ownership

Director, secretary, shareholder or address changes? Tell your corporate secretary promptly.

02 Payments and departures

Check withholding tax on non-resident payments and tax clearance when foreign staff leave.

03 Registers and renewals

Keep controller and nominee records current. Track work passes, licences and applicable levies.

Each event has its own rules and timing. Do not wait for the annual return to review it.

07 / THE COST OF DELAY

Late filing can become a director-level issue.

S\$300

Annual return up to
3 months late

S\$600

Annual return more than
3 months late

Repeated defaults can lead to prosecution and director disqualification. Persistent non-filing can also lead to ACRA-initiated striking off.

These are annual-return late lodgment penalties. Other breaches carry separate consequences; escalation depends on the circumstances.

08 / [SAVE THIS EXAMPLE](#)

31 December 2026 FYE. Your 2027 milestones.

31 JAN	GST: Oct-Dec 2026 period, if applicable
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01 MAR	Employee income reporting for 2026
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31 MAR	ECI, unless exempt
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31 MAY	Send accounts for the AGM exemption
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30 JUN	AGM, if required
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31 JUL	Annual return
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30 NOV	Corporate income tax return: YA 2027
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Also schedule monthly CPF payments. This example assumes a normal 12-month financial year and no approved extensions.

09 / MAKE THE CALENDAR WORK

Assign the work. Keep board oversight.

1 Name an owner

Assign each filing to your accountant, corporate secretary or payroll team.

2 Work back from the deadline

Schedule account preparation, review and approvals before the filing date.

3 Close the loop

Keep approvals, submission receipts and payment confirmations together.

SAVE THIS CALENDAR. SHARE IT WITH YOUR TEAM.

REFERENCE / OFFICIAL GUIDANCE

Keep the sources close to the calendar.

ACRA · AGM requirements and exemptions

ACRA · Annual return filing and penalties

ACRA · Company registers

IRAS · ECI filing and waiver

IRAS · Corporate income tax guide

IRAS · GST filing and payment deadlines

IRAS · Employee earnings reporting

CPF Board · Contribution payment timing

Sources checked 21 September 2026. The source links are live in the PDF version.

A practical overview for Singapore private companies, not an exhaustive compliance schedule. Apply the rules and exemptions relevant to your company.

LET'S TALK / MERIDIUM

Questions about your company's compliance?

Speak with a senior adviser at Meridium.
Book a call or send us an enquiry.

Book a call

calendly.com/enquiries-meridium/30min

Send an enquiry

meridium.sg/contact

Prefer email?

enquiries@meridium.sg

Meridium Management Consultants Pte. Ltd.

