Allotting Company Shares? Build the ACRA Filing Pack

Description

Treat approval, allotment and filing as separate events. Secure the required shareholder authority, record the directorsâ?? terms and consideration, validate the post-allotment cap table, then use ACRAâ??s â??Update shares informationâ?• service. For a private company, the allotment takes effect when the electronic register of members is updated on filing.

This guide is for a Singapore company officer preparing a new share allotment. It resolves how to sequence corporate approval, allotment terms and the correct Bizfile return without creating an inaccurate register while keeping the controlling source and the readerâ??s own evidence separate.

Choose the branch that matches your situation

Situation	Practical next step
The company is issuing new shares	Use the allotment route, not a transfer between existing holders
The company is private	Plan the effective date around the EROM update on filing
The company is public	Calendar the return within 14 days of the allotment date
The consideration is non-cash	Describe and evidence the consideration accurately before filing

The company is issuing new shares: Use the allotment route, not a transfer between existing holders. **The company is private:** Plan the effective date around the EROM update on filing.

Classify the share event

An allotment creates new shares and can increase share capital; a transfer changes the owner of existing shares. Updating paid-up capital, converting shares and buying shares back are different services. Classify first because the wrong filing can distort the cap table. ACRA return of allotment guide.

Obtain shareholder authority

ACRA says shareholder approval through a general meeting is required before allotment even when the constitution lets directors decide terms. Record the resolution and the scope of authority before the board finalises number, class, price and consideration. ACRA return of allotment guide.

Validate the cap table twice

Create pre- and post-allotment tables showing every class, issued count, paid-up amount and holder. Reconcile currency and non-cash consideration. Each total entered into Bizfile should point to an approved resolution or supporting record. ACRA return of allotment guide.

Understand the effective date

For a private company, ACRA says the allotment takes effect on filing when EROM is updated. It generally cannot be backdated. Public companies instead must lodge the return within 14 days of allotment. Build the closing timetable around the company type. ACRA return of allotment guide.

Escalate errors before compounding them

ACRA warns that share-transaction errors can be costly and some cannot be fixed by a Notice of Error without a court order. If the resolution, class or consideration is unclear, pause and obtain professional advice before filing another transaction over the mistake. ACRA return of allotment guide.

Make a filing-to-resolution crosswalk

For each Bizfile field, note the resolution paragraph, board minute, subscriber or investor, consideration evidence and post-filing register entry that supports it. A reviewer can then test the filing without reconstructing the deal. ACRA return of allotment guide.

Do not promise an historic allotment date

If parties signed a commercial document earlier, that does not override ACRAâ??s rule for when a private-company allotment takes effect. State dates accurately in the closing checklist and explain any dependency to investors before funds move. ACRA share-transactions overview.

A worked decision example

A private company plans 100,000 new ordinary shares for cash. The secretary confirms shareholder authority, records the board terms, reconciles the investor payment and produces before-and-after cap tables. Filing is timed as the effective allotment event and the updated EROM is saved. The numbers are illustrative.

The company is public: Calendar the return within 14 days of the allotment date. **The consideration is non-cash:** Describe and evidence the consideration accurately before filing.

Put the decision into a working file

1. Confirm the event is an allotment
2. Obtain shareholder approval
3. Record director-approved terms
4. Reconcile cash or non-cash consideration
5. Validate the post-allotment cap table
6. Save the updated EROM and filing receipt

Work through the list in order and attach a date, owner and proof to every completed item. If a live service, professional decision or authority response differs from this general guide, retain that response and follow the controlling requirement.

Mistakes that weaken the result

- Using a transfer service for new shares
- Assuming the constitution replaces shareholder approval
- Backdating a private-company allotment
- Entering totals without a cap-table proof
- Trying to bury one filing error under another

These errors usually arise when a deadline, definition, payment route or live condition is assumed instead of checked. Stop before the consequential step if the evidence does not match the selected branch.

Before acting, reopen ACRA return of allotment guide and ACRA share-transactions overview, confirm that the relevant date, definition and service status still match the case, and save the outcome beside the supporting record. If the facts fall between two branches, use the authorityâ??s contact channel or an appropriately qualified adviser instead of forcing a convenient answer. The checklist earns its keep by creating an audit trail: what was checked, which source controlled, who decided, when the next deadline falls and what evidence proves completion. Recheck immediately before any payment, filing, booking or other irreversible commitment.

Continue with the adjacent task

Once this decision is recorded, map the annual-return deadline. Then review another ACRA filing decision. Each link solves a separate next-step question rather than repeating ACRA return of allotment shares Singapore.

Questions readers ask about ACRA return of allotment shares Singapore

Can directors allot shares without shareholder approval?

ACRA says shareholder approval through a general meeting is required. ACRA return of allotment guide.

When does a private-company allotment take effect?

When the EROM is updated on filing. ACRA share-transactions overview.

What is the public-company deadline?

The return of allotment must be filed within 14 days of the allotment date. ACRA return of allotment guide.

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