ACRA Annual Return Deadlines and Late Penalties in Singapore: 2026 Guide

Description

Most non-listed Singapore companies must file their annual return within seven months after their financial year end. A listed company generally has five months. Two less common cases receive one extra month: a listed company with a share capital and a branch register outside Singapore has six months, while a non-listed company with both features has eight months.

This guide was checked against ACRA pages on 15 July 2026. Use the companyâ??s Bizfile record and current ACRA notice to verify its actual date.

How to calculate an ACRA annual return deadline

Company type	Normal filing period after FYE	Example for 31 December 2025 FYE
Listed company	5 months	31 May 2026
Listed, with share capital and an overseas branch register	6 months	30 June 2026
Non-listed company	7 months	31 July 2026
Non-listed, with share capital and an overseas branch register	8 months	31 August 2026

The timetable comes from ACRAâ??s annual return deadline requirements. â??Overseas branch registerâ?• is a specific legal feature; having an overseas customer, subsidiary or bank account does not by itself create the additional month.

Every live registered company must file annually, including a dormant company and one that has received an IRAS waiver from filing a tax return. An ACRA annual return and an IRAS corporate income tax filing serve different purposes. Do not use a tax-filing exemption as the reason to omit the company-law filing.

Late fees: S$300 or S$600

ACRAâ??s late annual return guidance, updated on 23 June 2026, states that a late lodgment fee of S$300 applies when the annual return is filed within three months after its deadline. The fee is S$600 when it is filed more than three months late.

Filing status	Late lodgment fee
On or before the due date	No late lodgment fee
Up to three months after the due date	S$300
More than three months after the due date	S$600

The fee is not a licence to defer indefinitely. ACRA can take enforcement action against the company and its officers. Its guidance describes possible composition, prosecution and court consequences; a conviction can attract a fine of up to S$10,000 per charge. Persistent default can also expose a director to disqualification proceedings, and the company may be considered for striking off. The exact course depends on the facts.

Can the company request more time?

ACRA provides a route to apply for a 60-day extension of time before the annual return deadline. The application fee is S$200. ACRA advises applying at least 14 working days before the due date because an application still under review does not stop the original deadline from arriving. Its extension page also says the online application is not available after the deadline.

An extension should therefore be an exception plan, not the default diary date. If accounts, shareholder information or meeting decisions are delayed, escalate while there is time to fix them or make the application. Record who is authorised to submit, who will pay the filing fee, and what will happen if the extension is refused.

Pre-filing control list

1. **Confirm the legal entity and FYE.** Check the UEN and registered financial year end in Bizfile. A company cannot change its FYE after the annual return deadline has passed.
2. **Choose the correct company row.** Determine listed status and whether both share capital and an overseas branch register apply.
3. **Calculate and calendar the date.** Put internal review points 30, 14 and five days before the statutory deadline.
4. **Reconcile company particulars.** Review registered office, officers, members, share capital, principal activities and financial-statement information before submission.
5. **Resolve accounts and meeting requirements.** Do not assume every company has identical financial-statement or annual-general-meeting obligations; apply the exemptions and rules that fit the entity.
6. **File and retain proof.** Follow ACRAâ??s Bizfile filing steps, save the acknowledgement and check that the filing appears against the correct company.

Owners looking for a broader corporate-administration perspective can browse LBRDâ??s business section. The site also explains why Singapore remains attractive for business; good compliance is part of the institutional reliability behind that reputation.

Data quality can delay an otherwise simple filing

The annual return is not a substitute for maintaining accurate registers throughout the year. Before filing, compare Bizfile particulars with board resolutions, allotment or transfer documents, register entries and current identity details. If the company changed its registered office, officers, business activities, share capital or ownership, establish whether the underlying event required a separate earlier filing. Do not quietly use the annual return to â??fixâ?• an unresolved corporate action without checking the correct lodgment and effective date.

Directors should also read the final declaration rather than treating the submission as an administrative click. Give the preparer a cut-off date for changes, require material differences to be explained, and make the approver confirm the entity and reporting period on the last screen. These small controls matter most when an administrator manages several similarly named companies.

If the company uses an external filing agent, ask for a draft at least five working days before the internal approval date. Return corrections in one controlled list, identify the source document for each change and require a revised draft. This reduces version confusion and preserves a clear trail of what directors approved.

A worked example for July 2026

Take a non-listed private company with a 31 December 2025 FYE and no overseas branch register. Add seven months: its normal deadline is 31 July 2026. If it files on 1 August 2026, the filing is late and the S$300 band applies. If it remains unfiled for more than three months after 31 July, the S$600 band applies. The company should not wait until late July to discover that its accounts or shareholder records are unresolved.

The calculation is simple only after the inputs are correct. The strongest control is a company-specific compliance calendar tied to the registered FYE, backed by an early data review and a named approver. That protects the company from avoidable fees and gives directors evidence that the obligation was actively managed.

Date Created
15/07/2026
Author
rachelng