



Allotting Shares in Singapore: File the ACRA Return Without Backdating

Description

A share allotment requires shareholder approval under section 161 where applicable, board decisions on number, price and terms, and accurate Bizfile data. For a private company the allotment takes effect when ACRA updates the electronic register of members, so backdating is generally not allowed. [ACRA return of allotment guide](#). [ACRA share transactions overview](#).

Choose the branch that matches your case

Situation	Next step
Issuing new shares	Use the return of allotment process
Moving existing shares between owners	Use the share-transfer route instead
Private company	Treat the EROM update as the effective point
Unlisted public company	File within 14 days of allotment

Distinguish allotment from transfer

An allotment creates new shares and changes issued capital. A transfer moves existing shares between holders. [ACRA return of allotment guide](#).

Choose the wrong transaction and the cap table, consideration and legal records may all be inconsistent.

Obtain approval first

ACRA says shareholder approval through a general meeting is required before allotment, even where directors can decide the detailed terms under the constitution. [ACRA share transactions overview](#).

Keep the resolution and board record aligned on authority, class, number, price and consideration.

Document cash or non-cash consideration

Shares may be allotted for cash or for other consideration such as a contract obligation. Non-cash routes require supporting documents.

State paid, unpaid and deemed-paid amounts accurately for each class and currency.

Prepare shareholder data

Private companies need all shareholders reflected; an unlisted public company supplies the required largest-holder information. New holders require identity, nationality and valid contact-address data.

A P.O. box is not a substitute for the required address. Reconcile the data before entry.

Balance the totals

The paid-up share capital for each class and currency must equal the amounts allocated across shareholders or groups.

Use a pre-filing cap table and reject any row set that does not foot to the capital totals.

Respect the effective-date rule

For private companies, ACRA says the allotment takes effect when the EROM is updated on filing. That is why backdating is generally not allowed.

Do not issue certificates or report ownership as effective on an earlier date without case-specific legal advice.

Save the completed record

The return is free and normally immediate, but the filer should still save the Bizfile notification, updated register, resolutions and supporting contracts.

If a material error cannot be corrected by a Notice of Error, court action may be needed, so review before submission.

Build a dated decision record

Write down the exact outcome you need: sequence approval, consideration, allotment and Bizfile filing without creating an incorrect effective date. Keep the household, company, product, trip or booking facts that produced the result beside it. A result based on different facts is not a precedent, even when the headline issue looks similar.

Record the date and the controlling page you checked. For this decision, the source set is ACRA return of allotment guide; ACRA share transactions overview. Save the relevant reference number, model, class, property detail, deadline, service route or ticket choice. That makes it possible to reconstruct the decision if a rule, inventory position or personal fact changes.

Use two working aids instead of a single yes-or-no note. First, make an allotment-versus-transfer decision table. Second, add a cap-table control that must foot to share capital. The first shows how the facts map to the official rule or live service; the second exposes the timing, cost, trade-off or follow-up action that a simple eligibility answer can hide.

Set a stop condition before acting. Pause if you encounter using a transfer form, filing before approval, mismatching capital totals, or if any fact no longer matches the source you checked. Re-run the relevant official tool or contact the competent organisation. The purpose of the record is not paperwork for its own sake. It prevents an old screenshot, rough estimate or remembered rule from becoming an expensive assumption.

Run a final preflight

Before committing money, submitting a form, changing a legal record, starting the trip or relying on the plan, read the opening answer again against your own facts. Confirm who is affected, which date controls, what evidence is still current and which organisation has authority to decide the case. If one of those elements is missing, the decision is not ready.

Then assign the next action and a review date. The action may be a filing, a call, a booking, a household discussion or a fresh check of the live service. Keep the answer from ACRA return of allotment guide beside the supporting detail from ACRA share transactions overview. This two-source preflight is deliberately short: it is the last chance to catch a stale rule, misunderstood threshold or unsupported assumption before it becomes harder to reverse.

Work the example before the real decision

A company issues 10,000 ordinary shares at S\$1 each to two investors, 6,000 and 4,000. The allotment rows must total 10,000 shares and S\$10,000 paid-up capital. The private-company effective date follows the EROM update, not a preferred earlier date.

Reader checklist

1. Confirm allotment versus transfer
2. Pass the required resolution
3. Approve terms and consideration
4. Prepare holder details
5. Reconcile class and currency totals
6. Review the effective date
7. Save updated EROM and notification

Mistakes to avoid

- Using a transfer form
- Filing before approval
- Mismatching capital totals
- Backdating a private-company allotment
- Submitting incomplete non-cash evidence

Related next reads

After sequence approval, consideration, allotment and Bizfile filing without creating an incorrect effective date, [calendar another ACRA filing](#). You can also [audit the payroll record](#).

Questions readers ask

What is the ACRA filing fee?

ACRA states that the return of allotment is free.

When does a private-company allotment take effect?

When ACRA updates its electronic register of members.

What is the public-company filing deadline?

ACRA states 14 days from the allotment date for public companies.

Date Created

05/08/2026

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