Revised Financial Statements: ACRAâ??s 30-Day File

Description

The 30-day clock starts when directors approve the revised financial statements, not when the original error was discovered. First classify the error, then prepare the revised statements, new directorsâ?? statement and amended auditorâ??s report where applicable, circulate and file within the same deadline.

A Singapore company director or secretary who has identified defective filed financial statements needs one outcome: distinguish a section 202A revision from a simple filing correction and meet every deadline.

Classify the correction first

Situation	Practical next step
Defective Companies Act or accounting-standard statements	Use the section 202A revised-statements route
Simple clerical or typographical filing error	Use the applicable general Notice of Error route
Error is in XBRL or annual-return fields	Follow ACRAâ??s specific correction route; do not assume section 202A
Dormant relevant company	Check the stated exclusion before preparing a section 202A package

Defective Companies Act or accounting-standard statements: Use the section 202A revised-statements route. **Simple clerical or typographical filing error:** Use the applicable general Notice of Error route.

Anchor the 30-day file

ACRA revised financial statements guide: Section 202A route, required documents, 30-day filing and circulation duties, S$200 fee and processing. **ACRA Notice of Error guide**: How revised statements differ from clerical, annual-return, XBRL and share-transaction correction routes.

Classify before the board meets

ACRA separates defective financial statements from simple data-entry mistakes, share errors and errors in annual-return or XBRL fields. Write a one-page classification note identifying the original transaction, non-compliance and proposed route. A wrong NOE type can waste the limited filing window. ACRA revised financial statements guide.

The approval date controls the clock

The revision date is the date directors approve the revised statements and it appears in the new directorsâ?? statement. From that date, the company has 30 days to file and to send the revised package to the required recipients. Put the exact date and day-30 deadline in the board paper. ACRA revised financial statements guide.

The replacement package needs explicit disclosures

ACRA lists a new directorsâ?? statement, disclosure of how the original statements failed to comply, material revisions, confirmation that later events are not dealt with, and a statement that the revised version replaces the original. Add an amended auditorâ??s report where applicable; do not silently overwrite pages. ACRA revised financial statements guide.

Circulation is a separate duty

Within the same 30 days, send the revised statements, new directorsâ?? statement and amended auditorâ??s report to everyone who received the originals and those entitled to receive notice of the general meeting as at the revision date. Keep the recipient logic and delivery evidence, not just the filing receipt. ACRA revised financial statements guide.

Budget the filing and meeting follow-through

ACRA states a S$200 fee and a processing time of 30 working days for the revised-statements notification. The revised statements must also be presented at the next general meeting after revision. The dashboard should therefore track filing, ACRA outcome, circulation and meeting completion as four separate events. ACRA revised financial statements guide.

Check whether section 202A is the correct route

ACRA says the revised-financial-statements route is for statements that failed to comply with Companies Act requirements or accounting standards. It does not apply to a dormant relevant company, and it is not the route for correcting an error confined to XBRL financial statements or the annual-return form. Classify the defect against those boundaries before preparing a board paper. A clerical Bizfile mistake may belong in another Notice of Error path, while a defective signed set requires the statutory revision package. ACRA revised financial statements guide.

Reapply for relief and calendar the next general meeting

Any relief ACRA granted for the original financial statements does not automatically carry over to the revised statements and new directorsâ?? statement; the company must apply again. ACRA also requires the revised statements to be presented at the next general meeting after revision. Add those two actions to the board timetable alongside the S$200 filing fee and ACRAâ??s stated 30-working-day processing period. An approved filing is tagged to the original annual return in Bizfile, so retain both the outcome email and the linked transaction record. ACRA revised financial statements guide.

A revision timeline

Directors approve revised statements on 3 August. The company calculates 2 September as day 30, confirms the legal count with its adviser, files and circulates before that date, and adds the next general meeting to the register. Dates are illustrative and should be checked against the actual calendar.

Error is in XBRL or annual-return fields: Follow ACRAâ??s specific correction route; do not assume section 202A. **Dormant relevant company:** Check the stated exclusion before preparing a section 202A package.

Build the revision record

1. Classify the error route
2. Record board approval and day-30 deadline
3. Prepare every replacement disclosure
4. Add the amended auditor report if applicable
5. File and circulate with evidence
6. Lay the revision at the next general meeting

Errors that weaken the revision file

- Starting the clock at discovery
- Using a clerical NOE for defective statements
- Forgetting recipient circulation
- Assuming earlier relief automatically carries over
- Closing the task after Bizfile submission

Adjacent company obligations

After Revised Financial Statements: ACRAâ??s 30-Day File, align the revised statements with the annual-return file. Then test whether a financial-year-end change is allowed. Both resolve a different task from ACRA revised financial statements 30 days.

Questions readers ask about ACRA revised financial statements 30 days

What starts the 30-day period?

The date directors approve the revised financial statements. ACRA revised financial statements guide.

What is the current filing fee?

ACRA states S$200 for the revised-statements notification. ACRA Notice of Error guide.

Do revised statements cover later events?

The required disclosures state that they do not deal with events after the original statementsâ?? date. ACRA revised financial statements guide.

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