Partially Paid Shares: Update Paid-Up Capital in ACRA

Description

A later payment on an existing partially paid share is not a fresh share allotment.

Reconcile the bank receipt, shareholder holding and share class, then use ACRAâ??s Update shares information service to notify the new paid-up amount.

Classify the transaction

The filing should reflect what legally and economically occurred: new shares, a transfer or payment on shares already issued. Do not use a paid-up update to repair an allotment or ownership error. (ACRA paid-up capital update guide)

Record payment date, amount, currency, payer, bank reference and the company account that received it. Investigate third-party payments and unexplained differences before filing.

Situation	What changes
New shares are being issued	Use the return-of-allotment route instead
Existing partially paid shares receive a later payment	Update the paid-up amount for those shares and shareholders
Ownership is changing	Use the share-transfer route and address stamp duty separately
The receipt cannot be tied to a holder and class	Pause filing and reconcile the underlying records first

Related: use the separate route when the company issues new shares

Reconcile each shareholder

ACRA asks for the updated paid-up amount for each relevant share and shareholder. Tie the amount to the register of members, prior Bizfile record and board or contractual evidence. (ACRA share transactions overview)

Opening paid-up capital plus valid later payments should equal the proposed closing paid-up capital by currency and class. Keep issued share count separate because this filing does not create new shares.

Example: If 100,000 existing shares were issued at S$1 each with S$0.40 paid, opening paid-up capital is S$40,000. A valid later S$0.25 payment per share adds S$25,000, producing S$65,000 paid-up capital while the issued share count remains 100,000.

Use the correct Bizfile service

Open Update shares information and select the notice to update paid-up share capital. Review the entity, class, currency and shareholder allocation before submission.

ACRA lists the filing as free with immediate processing. Download the Bizfile confirmation and compare the resulting record with the reconciliation.

- Identify the legal transaction
- Save the bank evidence
- Match shares and holders
- Reconcile currency and class
- Confirm the closing paid-up total
- Submit the correct Bizfile notice
- Compare the acknowledgement with the updated record

Related: choose the correction route if an earlier filing is wrong

Date Created
11/08/2026
Author
rachelng