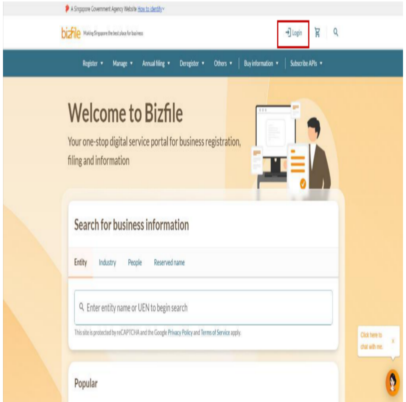

ACRA XBRL Filing in 2026: Which Template Does Your Company Need?

Description

Classify the entity before mapping accounts. For filings from 25 February 2026, ACRAâ??s route depends on whether the company is a solvent exempt private company, dormant relevant company, smaller company, bank or insurer, and whether it prepares financial statements under Singapore standards.

Start with the decision table

Situation	What it means
Solvent exempt private company	May choose not to file financial statements, subject to the legal conditions
Smaller company meeting both S$500,000 thresholds	Simplified XBRL may apply
Dormant relevant company meeting conditions	Dormant-company route may apply
Bank or insurer regulated by MAS	PDF financial statements plus XBRL financial-statement highlights
Other Singapore-incorporated company	Full XBRL is the normal route

The S$500,000 test has two limbs

ACRA XBRL requirements and exemptions defines a smaller company using annual revenue and total assets, each not exceeding S$500,000, with group assessment where applicable. Do not use revenue alone or round a figure from management accounts.

Dormant is a legal condition, not an empty bank account

A company with no sales may still have accounting transactions. Match the dormant relevant-company conditions in ACRA XBRL requirements and exemptions, the accounting framework and the directorsâ?? statements before selecting that route.

Use the 2026 taxonomy and tools

ACRA XBRL filing hub states that new BizFinx preparation and multi-upload tools are available from 25 February 2026. Starting from an old template can create mapping and validation work that is not evidence of a filing exemption.

Directors still own the financial statements

Outsourcing tagging does not transfer directorsâ?? statutory responsibility. Reconcile the XBRL output to the signed statements, review rounding and signs, and investigate every validation override rather than clearing warnings mechanically.

Filed statements become accessible information

ACRA financial statements can be purchased by the public. Check that personal or commercially sensitive material appears only where disclosure is required and that the document is the final authorised version.

Worked application

A standalone company has S$480,000 revenue but S$530,000 total assets. It fails one of the two S$500,000 limbs, so the simplified route cannot be assumed. A group company must also test the applicable group figures. This is a classification example, not an ACRA determination.

Action checklist

1. Fix the annual-return filing date and applicable taxonomy
2. Confirm entity type and accounting framework
3. Test solvency, dormant status and both smaller-company thresholds
4. Select full, simplified, highlights or permitted non-filing route
5. Map and validate in the current BizFinx tool
6. Reconcile to signed statements and board approval
7. Retain the source file, validation report and filing acknowledgement

Build a decision record another person can check

The useful output is not only an answer to â??ACRA XBRL filing requirements 2026â?•. It is a small file showing why the answer fits this reader: a company director, secretary or finance manager preparing an annual return. Record the fact that controls each step, the date it was true and the source or service that confirmed it. That matters because the task is to classify the company before starting the 2026 xbrl preparation tool; a changed amount, date, person, address, venue, device or eligibility fact can change the result even when the general rule has not moved.

#	Control	Evidence to retain	Failure signal
1	Fix the annual-return filing date and applicable taxonomy	Authority page or service readback	Testing only revenue
2	Confirm entity type and accounting framework	Dated input, statement or booking screen	Calling a no-revenue company dormant
3	Test solvency, dormant status and both smaller-company thresholds	Calculation sheet with assumptions	Using an old taxonomy after 25 February
4	Select full, simplified, highlights or permitted non-filing route	Written confirmation from the responsible party	Treating validation warnings as cosmetic
5	Map and validate in the current BizFinx tool	Receipt, acknowledgement or reference number	Uploading draft rather than signed statements
6	Reconcile to signed statements and board approval	Photograph, timetable or versioned document	Testing only revenue
7	Retain the source file, validation report and filing acknowledgement	Final outcome and date checked	Calling a no-revenue company dormant

The record should be short enough to update. Put the most recent evidence first, keep the earlier version, and label estimates separately from confirmed figures. The two original tools in this guideâ??a five-route entity classification table and a worked two-limb threshold case where s$480,000 revenue is not enoughâ??serve different purposes: one structures the choice, while the other tests the choice against a concrete case. Neither should be copied into a new case without refreshing its inputs.

What each authority source establishes

Source	Claim used here	Freshness control
ACRA XBRL requirements and exemptions	Routes from 25 February 2026 and smaller-company thresholds.	Checked 2026-07-17; re-open before acting
ACRA XBRL filing hub	2026 BizFinx tools and taxonomy.	Checked 2026-07-17; re-open before acting

These links are attached to the claims they support, not offered as a substitute for explanation. If a service screen, signed agreement or officerâ??s written response conflicts with the general page, preserve both and ask which fact or newer rule produces the difference. Do not conceal the conflict by selecting the more convenient answer.

For the adjacent decision, continue with our company-secretary duties and employment-terms checklist . Each answers a separate next-step question.

Errors that change the outcome

- Testing only revenue
- Calling a no-revenue company dormant
- Using an old taxonomy after 25 February
- Treating validation warnings as cosmetic
- Uploading draft rather than signed statements

Keep the dated authority pages, calculation inputs, confirmations and any advice used for the decision. This article applies public information to a general fact pattern and does not determine an individual application, contract, tax position, medical need or legal dispute. Recheck the linked primary source immediately before acting, especially where the transaction, journey, booking or filing occurs after a stated change date.

Questions readers ask

What makes a smaller company?

The published route uses both annual revenue and total assets not exceeding S$500,000, with further conditions.

Can every solvent EPC skip XBRL?

A solvent exempt private company may have a non-filing option, but the entity and solvency conditions must be met.

Is the old preparation tool still the right starting point?

Use ACRAâ??s current 2026 BizFinx resources for filings under the new requirements.

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