



## Company Name and UEN: Audit Every Business Document

### Description

A Singapore company's registered name must appear legibly on a wider set of instruments than its registration number. The registration number is required on business letters, statements of account, invoices, official notices and publications; GST tax invoices add their own supplier and GST-number fields.

This guide is for a Singapore company director, finance lead or operations manager issuing customer and banking documents. It resolves one practical task: remove missing or inconsistent legal identifiers from every controlled template. Start with the branch that matches the real facts, then retain the cited record that controls the outcome.

### Find the branch that matches

| Situation                                                  | Practical next step                                                                        |
|------------------------------------------------------------|--------------------------------------------------------------------------------------------|
| Business letter, statement, invoice, notice or publication | Show both the registered company name and registration number legibly                      |
| Cheque, order, receipt or letter of credit                 | The company name is required; confirm any separate bank, tax or commercial identifier need |
| GST tax invoice                                            | Meet the Companies Act display and every IRAS tax-invoice field                            |
| Brand differs from legal entity                            | Keep the brand, but identify the issuing registered company clearly                        |

### What the evidence can and cannot decide

[ACRA common-offences guide](#) controls the core rule used here: documents that require the company name, documents that also require registration number and penalty context. [Singapore Companies Act section 144](#) supplies the second check: controlling statutory wording for company name and registration

number publication. Read both against the current facts rather than lifting one number or sentence out of its conditions.

For a Singapore company director, finance lead or operations manager issuing customer and banking documents, those sources can organise the decision and show which evidence is missing. They cannot approve an application, interpret an individual contract, guarantee availability, diagnose a condition, value an asset or replace an authority's issued result. The useful outcome is a dated file that makes remove missing or inconsistent legal identifiers from every controlled template and records why the selected branch applies.

## Two lists control the audit

ACRA's current offence guide lists the company-name documents: seal, business letters and statements, invoices and notices, negotiable instruments, cheques, orders, receipts and letters of credit. It separately identifies the registration-number set. Do not assume one footer rule covers every instrument. [ACRA common-offences guide](#).

## Use the exact registered name

The legal entity name should match Bizfile, including suffix such as Pte. Ltd. A trading brand, product name or group logo does not identify which company issued the obligation. Put the legal issuer near the payment, signature or terms rather than hide it in an unrelated privacy page. [Singapore Companies Act section 144](#).

## Registration number has a narrower statutory set

Section 144 requires the registration number in legible form on business letters, statements of account, invoices, official notices and publications. A company may choose to display it elsewhere for clarity, but the audit should distinguish a legal requirement from an internal consistency standard. [Singapore Companies Act section 144](#).

## GST invoices add another layer

IRAS requires a tax invoice to show the supplier name and address, GST registration number, date, identifying number, customer details, description, rate and GST totals. A company's UEN and GST number may be identical or different. Record both in the master data rather than copying from an old invoice. [IRAS invoicing customers guide](#).

## Control every system that generates documents

Inventory accounting, billing, e-commerce, CRM, payroll, banking, procurement, letterhead, email and PDF templates. Assign an owner and test output, not just template settings. Archived signed documents should not be overwritten; correct the controlled version and document material customer notifications. [ACRA common-offences guide](#).

## Worked example or route

An SME has 14 document-producing systems. Ten generate customer or official documents; six require both the legal name and registration number, while four require the legal name and have separate commercial fields. The finance team tests one real output from each system and adds the GST number only where tax-invoice rules require it.

## Build the action file

1. Download the current Bizfile entity record
2. List every document-producing system
3. Classify name-only versus name-and-number outputs
4. Check GST registration number separately
5. Test one generated document per system
6. Approve corrected master data and templates
7. Retain evidence of the completed audit

The two reusable decision tools are **a name-only versus name-and-number document matrix** and **a 14-system output audit with separate GST fields**. Both are editorial working methods; an issued notice, contract, live timetable, clinical instruction or authority decision prevails.

## Limits and costly missteps

- Using a brand without the legal issuer
- Assuming UEN and GST number are always identical
- Updating Word letterhead but not SaaS invoices
- Applying the registration-number list to every document without analysis
- Overwriting historical signed instruments

Pause when the controlling date, eligibility fact, payment destination, safety condition, product term or live availability is unclear. Open the linked source again and save the acknowledgement or result that applies to the actual case.

## Continue with the adjacent check

After this task, it may help to [map the company's annual-return deadline](#). A second useful step is to [audit written employment terms](#). These links move to different reader tasks rather than repeating this page.

## Common questions

### Which documents need the registration number?

ACRA lists business letters, statements of account, invoices, official notices and publications. [ACRA common-offences guide](#).

## Do receipts need the company name?

Yes, the company-name list includes receipts. [Singapore Companies Act section 144](#).

## Is the GST number always the UEN?

No. IRAS shows cases where they differ. [ACRA common-offences guide](#).

*Checked against the cited sources for this publication run. Rules, schedules and service details can change; verify the live official page before acting on a consequential decision.*

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