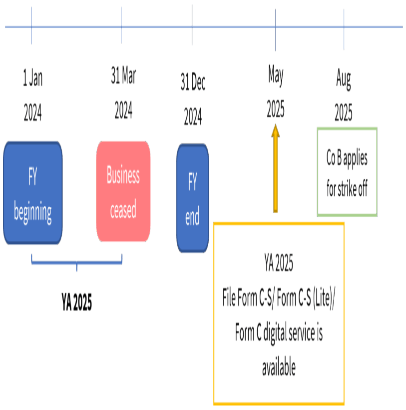

Striking Off a Company? Use the New IRAS Tax Filing Route

Description

From 1 August 2026, a company applying for strike-off must use IRAS digital service Apply for Waiver or File last Form C-S or C (Dormant or Striking Off) for its final corporate-income-tax return or waiver request. Outstanding assessments and tax should be cleared first.

This guide is for a director or company administrator preparing to strike off a Singapore company. Its job is to sequence the final corporate-tax filing or waiver before the ACRA strike-off application, using a two-agency timeline separating the IRAS closure file from the ACRA strike-off application and a final-status reconciliation for returns, assessments, payments, assets, liabilities and objections rather than a headline or remembered rule.

Put the steps in order

1. **Final return is still required:** File through the dedicated IRAS service.
2. **Company qualifies for a waiver:** Submit the waiver request with evidence.
3. **Assessment or tax is outstanding:** Resolve it before the ACRA application.
4. **Assets or liabilities remain:** Do not treat strike-off as a liquidation substitute.

Start with tax status

IRAS strike-off tax timeline states the controlling point used here: IRAS states that from 1 August 2026 striking-off companies use the dedicated waiver or last-return digital service and must clear outstanding tax matters. ACRA filing does not erase unresolved IRAS matters. Review the portal

If final return is still required, file through the dedicated IRAS service. Use â??Review the portalâ?• as the recorded proof step, with the decision date and the version of the document or live page relied on.

Use the new route

The dedicated service applies from 1 August 2026. Save the submission

For this articleâ??s use the new route check, the working file should show whether â??Save the submissionâ?• is complete. If it is unresolved, name the responsible person or official service and set the last safe time to close that specific gap.

Choose return or waiver

The branch depends on business and income facts. Document the test

If assessment or tax is outstanding, resolve it before the ACRA application. Use â??Document the testâ?• as the recorded proof step, with the decision date and the version of the document or live page relied on.

Clear balances

IRAS companies applying for strike-off guide states the controlling point used here: IRAS explains the final-return, waiver, 21-day, assessment, payment, GST and record-retention checks before strike-off. Tax, penalties and objections need closure. Reconcile the ledger

For this articleâ??s clear balances check, the working file should show whether â??Reconcile the ledgerâ?• is complete. If it is unresolved, name the responsible person or official service and set the last safe time to close that specific gap.

Test strike-off eligibility

Assets, liabilities and disputes can block the route. Use the ACRA checklist

If final return is still required, file through the dedicated IRAS service. Use â??Use the ACRA checklistâ?• as the recorded proof step, with the decision date and the version of the document or live page relied on.

Retain the file

Restoration and enquiries can arise later. Archive evidence and notices

For this articleâ??s retain the file check, the working file should show whether â??Archive evidence and noticesâ?• is complete. If it is unresolved, name the responsible person or official service and set the last safe time to close that specific gap.

A two-agency timeline separating the IRAS closure file from the ACRA strike-off application

Start with Start with tax status, then test Use the new route and Choose return or waiver. Show the input, the condition applied and the resulting action in separate columns. If a number is calculated, retain the arithmetic; if a route is selected, retain the branch that ruled out the alternative.

Input or condition	Evidence to keep	Decision it changes
Final return is still required	Review the portal	File through the dedicated IRAS service
Company qualifies for a waiver	Save the submission	Submit the waiver request with evidence
Assessment or tax is outstanding	Document the test	Resolve it before the ACRA application

A final-status reconciliation for returns, assessments, payments, assets, liabilities and objections

Use Clear balances, Test strike-off eligibility and Retain the file as the verification pass. Check the live condition, note the time checked and keep the response or document that supports the conclusion. Unknowns remain visible until resolved; they should not be replaced by a guessed price, deadline, eligibility result, service level or operating detail.

Evidence map for IRAS strike off company tax digital service August 2026

Check	Record before acting
Start with tax status	Review the portal
Use the new route	Save the submission
Choose return or waiver	Document the test
Clear balances	Reconcile the ledger
Test strike-off eligibility	Use the ACRA checklist
Retain the file	Archive evidence and notices

Use this map to sequence the final corporate-tax filing or waiver before the ACRA strike-off application. Date each item, distinguish a live response from an older copy, and keep any unsupported row visibly open.

Worked example

A dormant company has an open filing record but no outstanding payment. The director uses the new IRAS service to determine whether to file the last return or request a waiver, saves the outcome, then proceeds to the ACRA eligibility test.

This example demonstrates a two-agency timeline separating the IRAS closure file from the ACRA strike-off application. It is not a guarantee: change one material input at a time and recheck the current IRAS strike-off tax timeline page before relying on the result.

Before you commit

1. File through the dedicated IRAS service.
2. Submit the waiver request with evidence.
3. Resolve it before the ACRA application.
4. Do not treat strike-off as a liquidation substitute.
5. Save the date and evidence used for every material condition.
6. Stop and ask the controlling authority, operator or qualified professional if a disputed fact changes the outcome.

Build the compliance record around the legal entity, triggering event, effective date, responsible officer, filing channel and acknowledgement. That sequence exposes a missing approval or access role before it becomes a late or incorrect submission.

Limits

Strike-off is not liquidation and may be unsuitable where assets, liabilities, litigation, tax disputes or creditor interests remain.

For an adjacent live guide, see Changed Company Functional Currency? Update IRAS Before Filing. If the next decision shifts to a second practical issue, Dormant Company in Singapore: Separate ACRA and IRAS Duties provides the relevant progression without duplicating this primary intent.

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