Corporate Income Tax Filing 2026: The 30 November File

Description

All companies that must file YA 2026 corporate income tax returns should submit by 30 November 2026. That includes loss-making and many inactive companies unless IRAS has granted a waiver; engaging an agent does not remove the directorsâ?? responsibility for a timely, accurate return.

A Singapore company director preparing the YA 2026 corporate income tax return faces a narrower question than the headline suggests: choose the correct return and assemble an accountable filing file before 30 November 2026. The table separates the branches that change the answer before the practical checks and worked example.

Choose the branch before acting

Situation	Practical next step
Dormant with no business or income	Check eligibility for the simplified dormant-company form or a valid waiver
Qualifies for Form C-S or C-S Lite	Confirm every condition before choosing the simplified return
Does not meet simplified conditions	Prepare Form C with financial statements, tax computation and schedules
Agent prepares the return	Directors still review, approve and retain the filed evidence

The deadline applies beyond profitable companies

IRAS sets 30 November 2026 as the YA 2026 corporate income tax return deadline. A company that made a loss or did not carry on business is not automatically outside the filing system. The first question is whether IRAS requires a return or has granted a waiver. [IRAS Corporate Income Tax Filing Season 2026](#).

The dormant-company form is intended for a company that did not carry on business and had no income in the relevant financial year. â??Dormantâ?• in conversation, ACRA status and tax filing treatment are not necessarily interchangeable, so record the specific IRAS criteria relied upon. IRAS Corporate Income Tax Filing Season 2026.

Choose the return from facts, not convenience

Form C-S and Form C-S Lite are simplified returns for companies meeting the stated conditions. Form C is used when the company does not qualify and requires financial statements, tax computations and supporting schedules. Turnover alone should not be the only eligibility check. IRAS Corporate Income Tax Filing Season 2026.

A company incorporated in 2025 may or may not need to file for YA 2026 depending on when it closed its first accounts and whether it started business or derived income in 2025. Use the scenario table on the current IRAS filing-season page rather than an incorporation-date shortcut. IRAS Corporate Income Tax Filing Season 2026.

Reconcile accounting and tax records

Reconcile the trial balance to signed financial statements, tax adjustments, capital allowances, losses, donations and credits. Tie each material adjustment to a working paper. If the company has related-party transactions or foreign income, flag the supporting analysis early rather than at submission. IRAS Corporate Income Tax Filing Season 2026.

Directors remain responsible even when a tax agent is engaged. Set an internal review date before 30 November, circulate the computation and return, record questions and approve the final numbers. The agentâ??s engagement letter does not transfer statutory accountability. IRAS Corporate Income Tax Filing Season 2026.

Close the director review loop

Save the acknowledgement, submitted return, computation, statements and source documents together. IRAS warns that late or non-filing can produce penalties of up to S$5,000. A calendar reminder without a complete evidence pack is not a filing control. IRAS late or non-filing guidance.

If an error is found, use the appropriate IRAS correction or objection route promptly. Do not overwrite the working papers silently. Preserve the filed version, record the reason for revision and note who approved the corrective submission. IRAS late or non-filing guidance.

Put the numbers or sequence to work

A company had no sales in 2025 but earned bank interest and paid software costs. The director does not label it dormant by instinct. The tax agent checks the current IRAS criteria, selects the correct return and documents the interest and expenses. The board reviews the package on 9 November, leaving time to resolve differences before 30 November.

The example is a planning model, not a quoted price, official calculator result, medical instruction or promised outcome. Replace its assumptions with the issued notice, live service, signed contract, current timetable or professional advice that controls the real decision.

Before you commit

1. Confirm whether a return or waiver applies
2. Select the correct form from all conditions
3. Reconcile accounts to the tax computation
4. Document material adjustments
5. Set a director review date
6. Submit by 30 November 2026
7. Archive acknowledgement and filed package

A useful working note combines **a return-selection matrix for dormant, simplified and full filings** with **a director-review evidence pack tied to the 30 November deadline**. Enter only details that can be tied to a current document or live record.

Missteps that change the answer

- Assuming a loss removes filing duty
- Calling an income-earning company dormant
- Choosing C-S from turnover alone
- Leaving all responsibility with the agent
- Saving no submission acknowledgement

If one of these conditions appears, pause before payment, submission, travel or implementation and reconcile it through the relevant official service. Save the issued result or acknowledgement; a search snippet or forwarded screenshot cannot establish a current entitlement.

The decision to carry forward

Use the current official record to resolve choose the correct return and assemble an accountable filing file before 30 November 2026. Save the dated result and revisit it when the underlying rule, timetable, account or personal facts change.

Related next steps

Once this decision is settled, you may need to prepare the ECI filing. The next adjacent check is to understand the assessment objection clock.

Common questions

What is the YA 2026 deadline?

30 November 2026. IRAS Corporate Income Tax Filing Season 2026.

Must a loss-making company file?

IRAS says all companies must file unless a specific waiver or scenario applies. IRAS late or non-filing guidance.

Who is responsible when an agent files?

The companyâ??s directors remain responsible for timely and accurate filing. IRAS Corporate Income Tax Filing Season 2026.

Rules, service details and schedules can change. Reopen the linked official page before acting when the date, eligibility, payment destination, safety instruction or live availability is decisive.

Date Created
29/07/2026
Author
rachelng