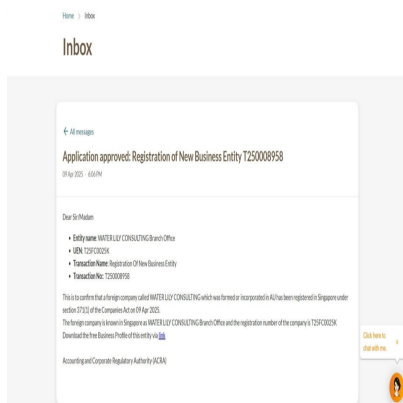




LLP Annual Declaration: Calculate the Deadline and Avoid the Late Penalty

Description

A new LLP files its first annual declaration within 15 months after registration. Later declarations are due each calendar year and no later than 15 months after the previous declaration. Filing costs S\$30, opens three months early, and late penalties can reach S\$600. [ACRA LLP annual declarations](#). [ACRA LLP extension guide](#).

Choose the branch that matches your case

Situation	Next step
First declaration	Count 15 months from registration
Later declaration	Use the earlier practical calendar date while staying within 15 months
Need more time before deadline	Apply for the 60-day extension
Already late more than three months	Expect the higher late penalty and file immediately

Identify the correct entity type

An LLP annual declaration is not a company annual return. Its legal form, form fields and deadline logic are different. [ACRA LLP annual declarations](#).

Check the UEN and entity type before copying a calendar from a private limited company.

Calculate the first deadline

ACRA gives the first LLP declaration a 15-month window from registration. The partnership should still choose an earlier internal date. [ACRA LLP extension guide](#).

A 30 April 2026 registration produces a latest first deadline of 30 July 2027, subject to ACRA confirmation.

Set the recurring calendar

After the first filing, the LLP files in every calendar year with no more than 15 months between declarations.

Use an annual recurring date instead of stretching each cycle to the limit, which can create a missed calendar year.

Use the early filing window

Bizfile permits the declaration to be filed up to three months before its due date. Early preparation helps expose stale partner or manager details.

Reconcile the entity record before the window opens so corrections do not consume the deadline buffer.

Know the cost of delay

The filing fee is S\$30. ACRA lists a S\$300 penalty for a filing up to three months late and S\$600 when more than three months late.

A penalty is not permission to delay. Continued default can lead to enforcement and compliance consequences.

Apply for time before it runs out

ACRA provides a 60-day extension route. The application and its decision should be completed before the original filing plan collapses.

Record both the original deadline and extended deadline; do not overwrite the first date in the audit trail.

Make one accountable owner

Assign a named partner, manager or service provider, plus an internal reviewer and escalation date.

Save the filed declaration, receipt and Bizfile status rather than relying only on an email from an agent.

Build a dated decision record

Write down the exact outcome you need: calculate the next declaration deadline and file or extend it before late penalties apply. Keep the household, company, product, trip or booking facts that produced the result beside it. A result based on different facts is not a precedent, even when the headline issue looks similar.

Record the date and the controlling page you checked. For this decision, the source set is ACRA LLP annual declarations; ACRA LLP extension guide. Save the relevant reference number, model, class, property detail, deadline, service route or ticket choice. That makes it possible to reconstruct the decision if a rule, inventory position or personal fact changes.

Use two working aids instead of a single yes-or-no note. First, make a first-versus-recurring deadline calculator. Second, add a filing owner and escalation control. The first shows how the facts map to the official rule or live service; the second exposes the timing, cost, trade-off or follow-up action that a simple eligibility answer can hide.

Set a stop condition before acting. Pause if you encounter using company annual-return rules, waiting for a reminder, stretching every cycle to 15 months, or if any fact no longer matches the source you checked. Re-run the relevant official tool or contact the competent organisation. The purpose of the record is not paperwork for its own sake. It prevents an old screenshot, rough estimate or remembered rule from becoming an expensive assumption.

Run a final preflight

Before committing money, submitting a form, changing a legal record, starting the trip or relying on the plan, read the opening answer again against your own facts. Confirm who is affected, which date controls, what evidence is still current and which organisation has authority to decide the case. If one of those elements is missing, the decision is not ready.

Then assign the next action and a review date. The action may be a filing, a call, a booking, a household discussion or a fresh check of the live service. Keep the answer from ACRA LLP annual declarations beside the supporting detail from ACRA LLP extension guide. This two-source preflight is deliberately short: it is the last chance to catch a stale rule, misunderstood threshold or unsupported assumption before it becomes harder to reverse.

Work the example before the real decision

An LLP registered on 10 May 2025 has a latest first declaration date 15 months later, on 10 August 2026. An internal date of 10 June leaves two months to resolve records. This is an LBRD date calculation; the current Bizfile record controls.

Reader checklist

1. Confirm the LLP registration date
2. Find the last declaration date
3. Calculate the 15-month limit

4. Set an earlier internal deadline
5. Reconcile entity details
6. Apply for extension before expiry
7. Save receipt and status

Mistakes to avoid

- Using company annual-return rules
- Waiting for a reminder
- Stretching every cycle to 15 months
- Applying for extension after expiry
- Keeping no proof of filing

Related next reads

After calculate the next declaration deadline and file or extend it before late penalties apply, [calendar another ACRA filing](#). You can also [audit the payroll record](#).

Questions readers ask

What is the filing fee?

ACRA states S\$30.

How early can it be filed?

Up to three months before the due date.

How long is an extension?

The ACRA route provides 60 days.

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