

Due Dates

Types of Filing	Due Dates
Annual General Meeting	Within 18 Months of Incorporation. Thereafter once every calendar year, within 6 months from the date financial year end and not more than 15 after the last AGM
Individual income tax return Notification of employee's Remuneration to be given to Employee (IR8A) Partnership income tax return Associations and clubs income tax return	15 April of the following year 1 March
Company income tax a) Notification of Estimated Chargeable Income b) Form C and Final Returns	31 October of the following calendar year within 3 months after the financial year end
Notice of Objection	Within 30 days from the date of service of the notice of assessment
Notification of cessation of employment of an individual not a citizen or permanent resident of Singapore	1 month before the date of cessation of employment
Withholding tax returns and payments	By the 15th of the month following the date of payment or deemed payment to non resident
GST Return	Within 1 month from end of prescribed accounting period
CPF contribution	By the 14 th of the month following the payments of salary