

**SUMMARY OF SINGAPORE FILING REQUIREMENTS
DEADLINES AND ACTIONS TO BE TAKEN**

FILING TYPE	FILING DEADLINE	FORM(S) TO BE COMPLETED	ACTION REQUIRED BY CLIENT
Estimated Chargeable Income from a trade or business	Within 3 months after financial year end	E-filing of ECI online	- Estimate company's taxable income and authorizing on the enclosed Appendix C
Partnership Income Tax Return	By 15 April or extended deadline	Form P	- Provide details of information required for computation of tax liability - Signing on tax computation and Form P
Company Income Tax Return	By 31 July or extended deadline	Form C	- Provide details of information required for computation of tax liability - Signing on tax computation and Form C
Payment of franked dividends (by companies who have not moved to the one-tier tax system)	Within 14 days after payment of dividends	Section 44A Statement	- To inform us promptly on or before payment date - To sign and return the Section 44A statement to us before deadline
Withholding tax on certain payments to non-residents including:- - interest, royalty, technical fee, management fee - directors' fee - rental on movable properties - professional fee	By 15 th of the month following the date or payment or deemed payment to the non-resident.	Form IR 37	- To inform us promptly on or before payment date - To sign and return the Form IR 37 and enclose a cheque for tax to be withheld before deadline
Claim for Relief from Singapore Income Tax Under Avoidance of Double Taxation Agreement	By 31 March of the year following the year of claim or extended deadline	Form IR 585	- To complete the Form IR 585 and have it certified by the tax authorities of the non-resident - To sign and return the Form to us before deadline
Goods and Services Tax Return	By one month after the end of the accounting period covered in the return	GST F5 Form	- To complete the GST F5 Form - To sign and submit the Form to Comptroller before deadline - To make GST cheque payments within one month after the end of the accounting period covered in the GST return / 15 days after the due date if payment is made via GIRO