Flowchart on striking off procedure

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                                                    ┌─────────────────────────────────┐
                                                    │ Before you strike off your company│
                                                    └─────────────────────────────────┘
                                                                    │
                                                                    ▼
┌──────────────────────────────┐              No        ◇ Are all your corporate
│ e-File the current YA Form    │◄──────────  ◇ Have you filed the      income tax returns filed
│ C-S/ C  via the "File Form    │             Form C-S/C for the  ◄── No ─── up to date of business
│ C-S/ C" e-Service at          │             current YA?                   cessation?
│ myTax Portal.                 │                 │                              │
└──────────────────────────────┘               Yes                            Yes
           │                                       │                              │
      Completed                                    ▼                              ▼
           │                            ◇ Have you filed                ◇ Are all corporate tax
           ▼                              the Form C-S/C                   liabilities, queries and
  ◇ Have you filed                        for the            Yes          assessments
    the Form C-S/C                        advanced YA? ──────────────►    finalised?
    for the                                    │                              │
    advanced YA?                              No                  No ─────────┴───────── Yes
                                               │                   │                      │
                                               ▼                   ▼                      ▼
┌──────────────────────────────┐   ┌──────────────────────┐   ◇ Is GST registration ── No ──► ┌─────────────┐
│ If the date of cessation of   │   │ Ensure that there is  │     cancelled?                   │ Cancel GST. │
│ business falls in an advance   │   │ no outstanding tax   │─ Completed ►│                     └─────────────┘
│ YA for which the tax return    │   │ liabilities, queries │              │                          │
│ e-Filing service is not        │   │ and all assessments  │            Yes                    GST cancelled
│ available yet, apply for       │   │ are finalised.       │              │                          │
│ waiver and e-file advance YAs  │   └──────────────────────┘              ▼                          │
│ tax returns within 21 days here.│           │             ┌───────────────────┐                     │
└──────────────────────────────┘          How?           │ Apply with ACRA to │◄───────────────────┘
           │                                  │             │ strike off         │
      Completed                               ▼             └───────────────────┘
```

┌───┐
│ **Login to mytax.iras.gov.sg:**   │
│ 1) View Corporate Tax Filing Status (e.g. to check whether the   │
│ tax assessment has been finalised for a particular YA)   │
│ 2. View Notices/ Letters - Corporate Tax (e.g. to view Notices of   │
│ Assessment or query letters issued by IRAS)   │
│ 3. View Account Summary (e.g. to view the balance in your   │
│ Corporate Income Tax account)   │
└───┘