Summary of the liquidation process and filing requirements to IRAS

LIQUIDATION PROCESS

FILING REQUIREMENTS TO IRAS

Commencement	Petition to wind up company Appointment of liquidator	Commencement of liquidation • File the company's financial statements and tax computations for all outstanding Years of Assessment up to the date of liquidation • Reply to all queries raised, including on the tax affairs of the company
Processing	Statement of Affairs filed by directors/ secretarial/ other officer Realisation of assets Adjudication of claims	 Throughout the liquidation process File Declaration of Receipts and Payments For companies with receipts On a yearly basis For companies with no receipts Within 6 months before Final Meeting or once every 4 years, whichever is earlier Reply to all queries raised, including on the tax affairs of the company
	Declaration of dividends to creditors Return of capital to contributories (if any)	2. Before Final Meeting • Ensure that the company's outstanding tax matters are resolved before the completion of the liquidation process. • Liquidator may login to mytax.iras.gov.sg to retrieve the latest Notice(s) of Assessment or Statement of Accounts issued by IRAS to establish if the company indeed has no
Completion	Release of liquidator and dissolution of company	Outstanding tax matter or liability. Not applicable

^{*}Companies filing Form C-S/ Form C-S (Lite) are not required to submit their financial statements and tax computations. However, companies should prepare these documents and be ready to submit them if IRAS requests for them.