

Key regulatory requirements for local companies

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Regulatory Guides
overview

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Key regulatory requirements for local companies



This guide provides an overview of the key regulatory requirements that local companies in Singapore need to comply with.

Requirements during company incorporation






When incorporating your local company:

A Before registering your business, determine your business activities (SSIC code), [business structure](#) and [address](#).


B [Apply for Local Company Name](#) with ACRA.

C [Incorporate your Local Company](#) with ACRA.

When incorporating your company, specify when your [Financial Year](#) ends, [upload your company constitution](#), and [appoint officers](#) including:

- Company Director
- Company Secretary
- Auditor (Not required for small companies, [more details on audit exemption](#) )
- Chief Executive Officer (optional)
- Managing Director (optional)

After incorporating your local company:


D After you have received your UEN, [register for a Corppass](#)  admin account to gain access to all the government services.

E [Set up Register of Registrable Controllers \(RORC\)](#)  and **file the RORC information with ACRA on the date of incorporation**, unless you are exempted.

Registrable controllers (RC) are persons in your company who:

- (a) has an interest in >25% of shares in your company; or
- (b) hold >25% of members' voting rights in your company; or
- (c) can exercise significant influence or control over your company

Before you hire your first employee:

F Employers will require a [CPF Submission Number \(CSN\)](#)  to submit CPF contributions for their local and Singapore Permanent Resident employees.

Ad hoc requirements



Ad Hoc Requirements

A Register for GST

Register for GST if your annual taxable turnover:

- has exceeded \$1 million at the end of the calendar year
- or you expect taxable turnover to exceed \$1 million in the next 12 months.

B Report work-related accidents

When a work-related accident occurs, submit an incident report to MOM

🕒 Submit within 10 days after the incident

For fatal accidents or dangerous occurrences, notify MOM immediately.

C Keep ACRA updated

Update ACRA if there are changes to:

- company or officers' information

🕒 Update within 14 business days after any change

- Register of Registrable Controllers (RORC).

🕒 Update ACRA within 2 business days after updating your RORC

D Keep workers' address updated

Update MOM when your staff who are work pass holders changes their residential address

🕒 Update within 5 days upon any change of address

A [Register for GST](#) if taxable turnover has:

- exceeded \$1 million at the end of the calendar year or
- you expect taxable turnover to exceed \$1 million in the next 12 months.

B [Submit an incident report](#) with Ministry of Manpower's WSH Incident Reporting system, if a work-related accident has happened within 10 days of the incident.

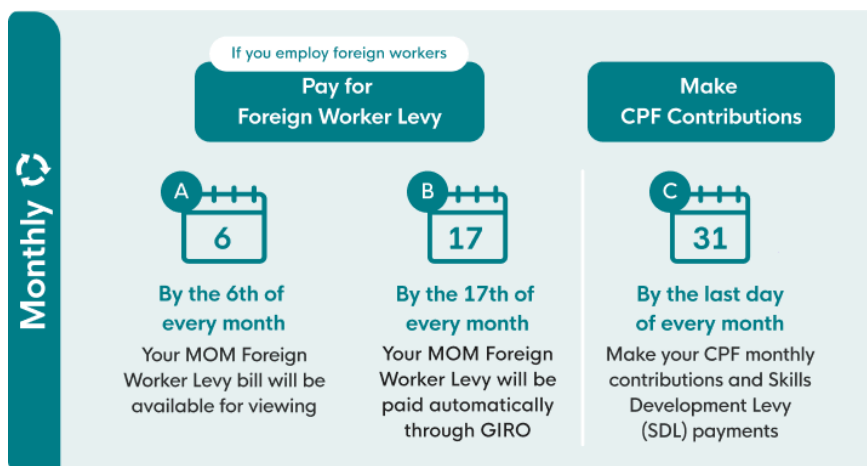
For fatal accidents or dangerous occurrences, notify MOM immediately at mom_oshd@mom.gov.sg.

C [Update ACRA](#) if there has been any **change in company information** (within 14 business days) or to the **Register of Registrable Controllers (RORC) information** (within 2 business days after updating your RORC) of your company.

D [Update MOM](#) when your staff, who are work pass holders, change their residential address within 5 days of any change.

Monthly requirements





If your business hires foreign workers:

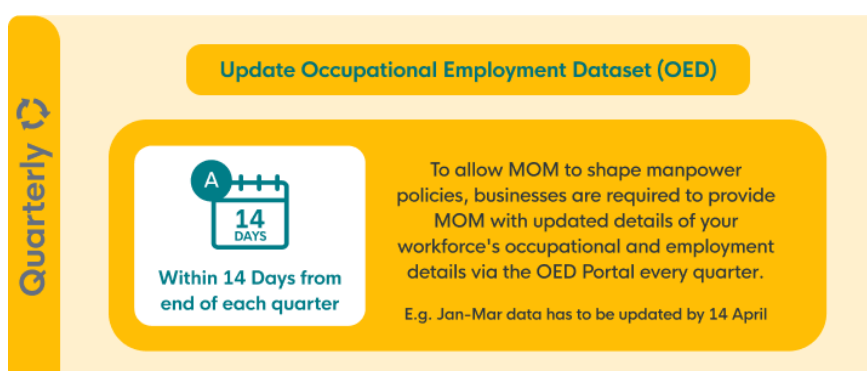
A [View your MOM Foreign Worker Levy bill](#) by the 6th of every month.

B [Payment for the Foreign Worker Levy](#) will be made via Giro by the 17th of each month.

If your business hires Singapore Citizens and Permanent Residents (SPR):

C [Make employee CPF monthly contribution](#) and Skills Development Levy (SDL) payment by the last day of each month. Action will be taken against employers who fail to pay by the 14th of the following month.

Quarterly requirements




Update MOM's Occupational Employment Dataset (OED)

A By the **14th day after the end of each quarter**, remember to [update the OED](#) on changes to the occupational and employment details of your employees.

To allow MOM to shape manpower policies, businesses are required to provide MOM with updated details of your workforce's occupational and employment details via the OED Portal every quarter. [Read more about OED](#).

File GST Returns (GST-registered businesses)

B



Within 1 month from the end of the GST accounting period

e-File your GST returns to IRAS within 1 month from the end of the GST accounting period.

*Most GST-registered businesses file GST returns on a quarterly basis.

Example of a company with a 31st Dec Financial Year End

Q1 Jan - Mar	Q2 Apr - Jun	Q3 Jul - Sep	Q4 Oct - Dec
-----------------	-----------------	-----------------	-----------------

For the quarterly GST accounting period of 01 Jul - 30 Sep, e-file your GST F5 form and make payment by 31 Oct if you are not on GIRO. Alternatively, if your company has a GIRO arrangement with IRAS, payment deduction will take place on 15 Nov.

File and Pay your GST

B If your company is GST-registered, [e-file your GST F5](#) via [IRAS' Seamless-Filing-From-Software \(#SFFS\)](#) or [myTax Portal](#) within **1 month from the end of the GST accounting period**.

Most GST-registered businesses file GST returns on a quarterly basis. The start and end of each quarterly period is dependent on your Financial Year End (FYE).

For example:

Company A

Financial Year ends in December


- For the quarterly GST accounting period of 1 Jul - 30 Sep, they would have to e-file their GST F5 and make payment by 31 Oct if they are not on GIRO.
- Alternately, if the company has a GIRO arrangement with IRAS, e-file by 31 Oct and payment deduction will take place on 15 Nov.

Yearly requirements

Yearly Obligations From Your 2nd Year

Submit Employees' Income Information

A



By 1 March of every year

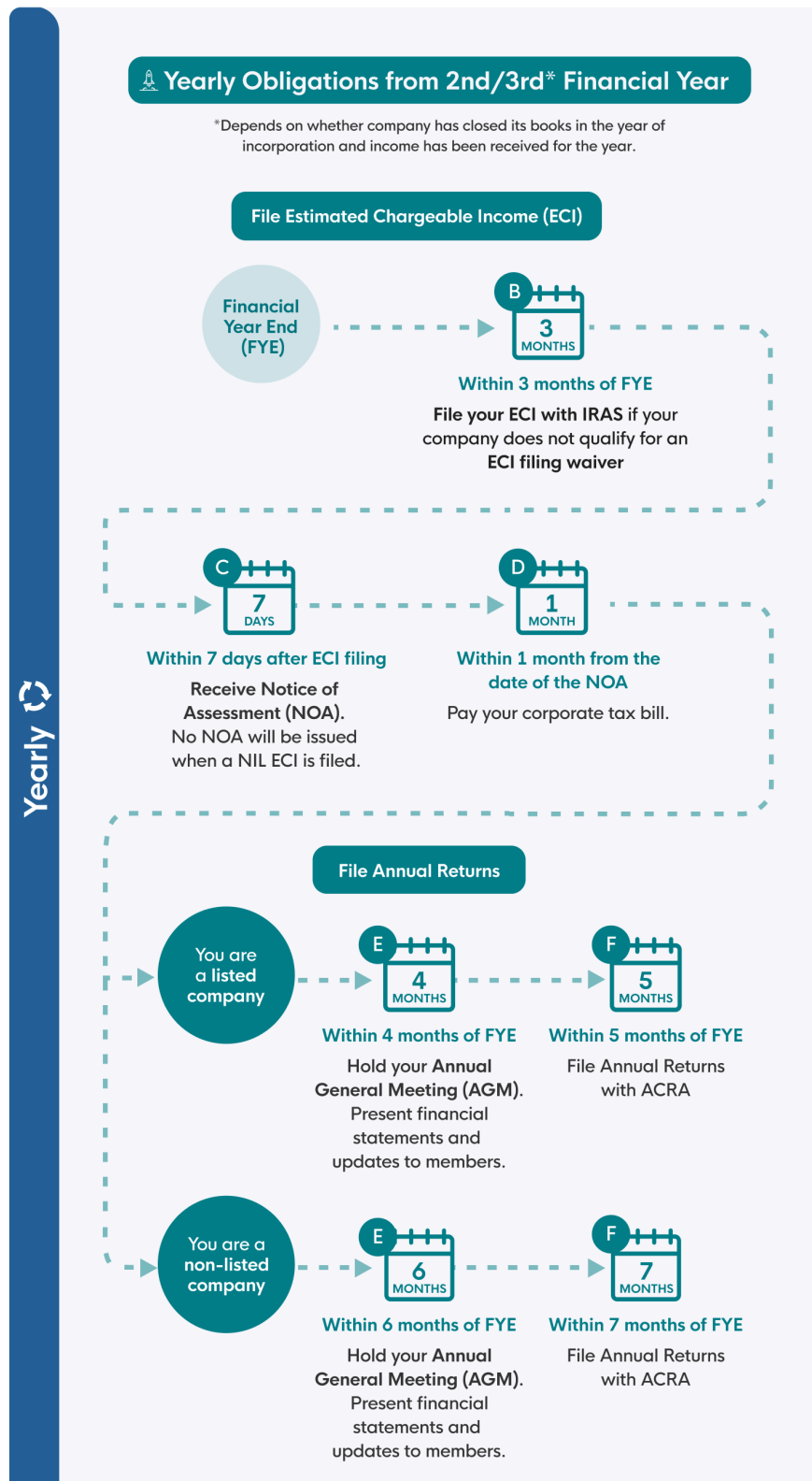
Submit employees' income information electronically if on **Auto-Inclusion Scheme (AIS)** for Employment Income.

Otherwise, provide Form IR8A and appendices applicable to employees.

From your second financial year

Submit employees income information

A By the 1st of March of your 2nd financial year, submit employees income information electronically to IRAS if on [Auto-Inclusion Scheme \(AIS\)](#) [↗](#) for Employment Income. Otherwise, provide [Form IR8A and appendices \(where applicable\)](#) [↗](#) to employees.



From your second/third* financial year

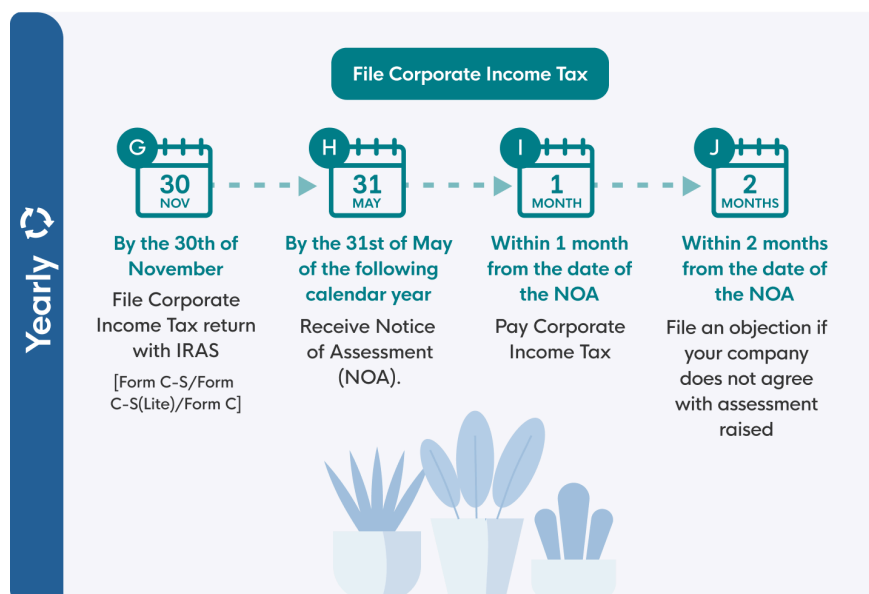
*Whether you do the following in your second/third financial year depends on whether your company has closed its books in the year of incorporation and income received for the year.

File your Estimated Chargeable Income (ECI)

- B** File Estimated Chargeable Income (ECI) within 3 months of FYE if company does not qualify for ECI [filing waiver](#).
- C** Receive Notice of Assessment (NOA) within 7 days after ECI filing. No NOA will be issued when a NIL ECI is filed.
- D** Pay Tax Bill within 1 month from the date of the NOA.

File your annual returns with ACRA

	Listed company	Private company
E Hold annual general meeting. Present financial statements & updates to members.	Within 4 months from the end of FYE.	Within 6 months from the end of FYE.
F File annual returns with ACRA	Within 5 months from the end of FYE.	Within 7 months from the end of FYE.



File your corporate income tax

- G** [File Corporate Income tax returns](#) [Form C-S/ FormC-S(Lite)/ Form C] by 30 Nov

H J - Receive NOA by 31 May of the following year, and Pay Corporate Income tax within 1 month from the date of NOA. If company does not agree with assessment raised, it can [file an objection](#) within 2 months from the date of NOA with the Revise/Object to Assessment digital service.

Hiring workers



If you're hiring local or foreign workers

A We recommend [applying for CPF Submission Number \(CSN\)](#) once you have set up your Corppass account. Employers will need a CSN when submitting CPF contributions for employees.

B Before your local or foreign workers start work, remember to obtain work injury compensation (WIC) insurance if they are:

- Manual workers
 - Non-manual workers with a salary of less than \$2,600/month
- [Information about WIC](#)
- [Tools and resources for employers to download about WIC](#)



If you intend to hire foreign workers:

- C** Assign the Work Pass eService to required officers on Corppass.
- D** Register for an account for MOM services [Work Pass Account Registration eService](#) [↗](#), and declare your business activity.
- E** Apply for [work pass holders](#) [↗](#) (if needed).
- F** [Set up GIRO](#) [↗](#) with MOM for Foreign Worker Levy (if you hire Work Permit or S Pass holders).
- G** [Secure accommodation](#) [↗](#) for workers, and register residential address in [Online Foreign Worker Address Service \(OFWAS\)](#) [↗](#) before issuance of work passes.
- H** Ensure that migrant workers have attended the [necessary training courses](#) [↗](#).

*Information on this page is accurate as of 16 Jun 2025.

The content made available or accessible through this page may not be correct, complete, current or accurate and you should perform your own checks or obtain professional advice relevant to your particular circumstances.

Was this information useful?