

KONG, LIM & PARTNERS

CERTIFIED PUBLIC ACCOUNTANTS

4 Due Dates

Types of Filing	Due Date
Annual General Meeting	Within 18 months of incorporation. Thereafter once on every calendar year and not more than 15 months after the last AGM
Individual income tax return Partnership income tax return Associations and clubs income tax return	15 Apr
Company income tax r - YA 2007 - YA 2008 - YA 2009 thereafter	31 Jul 30 Nov 31 Oct
Return of employee's remuneration (IR8A/8S/8C)	1 March
Notification of cessation of employment of an individual not a citizen or permanent resident of Singapore	One month before the date of cessation of employment
Returns relating to withholding tax on certain payments non residents	By the 15th of the month following the date of payment or deemed payment to non resident
GST Return	Within one month from end of prescribed accounting period.
Notification of estimate of chargeable income	Within three months after financial year end.
Notice of assessment to income tax from a trade of business	to lodge objection within 30 days of the if the Notice of Assessment if the assessment is disputed.
CPF contribution	Within 14 days of month end when payment is due

For further information, please call us at (65) 6227 4180 or email us at konglim@internalaudit.com.sg