



**Documents required for considerations of appeal on grounds of financial hardship:**

**If you are appealing for a reduction of composition amount or penalties based on financial hardships, please furnish us the following information and/or documents:**

- (a) Provide us with a recent copy of your CPF Statement of Account, pay advice and a copy of your latest notice of income tax assessment; and
- (b) Please answer the following questions and support your answers with the relevant documents:
  - (i) Are you on any government financial assistance plan? If yes, please state type of assistance.
  - (ii) Are you gainfully employed? If yes, state what your monthly income for the past 3 months is. If no, state when you were last gainfully employed and who is supporting you now.
  - (iii) Are you suffering from any medical condition that requires long term medication or treatment? If yes, please provide us with a note from a doctor confirming that you require long term medication or treatment.
  - (iv) Do you have any outstanding conservancy, rental, utilities or medical bills, or any other outstanding legal liabilities? If yes, please provide evidence.

**If you are appealing for a reduction of penalties, please furnish us the following information and/or documents:**

- (a) Please let us know when the Annual General Meeting was held.
- (b) Please provide us with a copy of the financial statements to be submitted.

**General Notes**

- (a) If you are the only director left in the company, please explain the extent of your involvement in the company since the date appointed and what steps have you taken to fulfill your obligations. Supporting evidence to show that you have attempted to fulfill your obligations should be provided wherever possible.
- (b) If you have no intentions of keeping the company alive, please advise what steps you intend to take to close the company i.e liquidate or strike off.