

Navigating the new Bizfile: Manage winding up

The “Manage winding up” eService allows you to submit the proceedings following the commencement of the winding up process. These include:

- File Notice of appointment/cessation of provisional liquidator/liquidator
- File liquidator’s account of receipts and payments, and statement of position in winding up

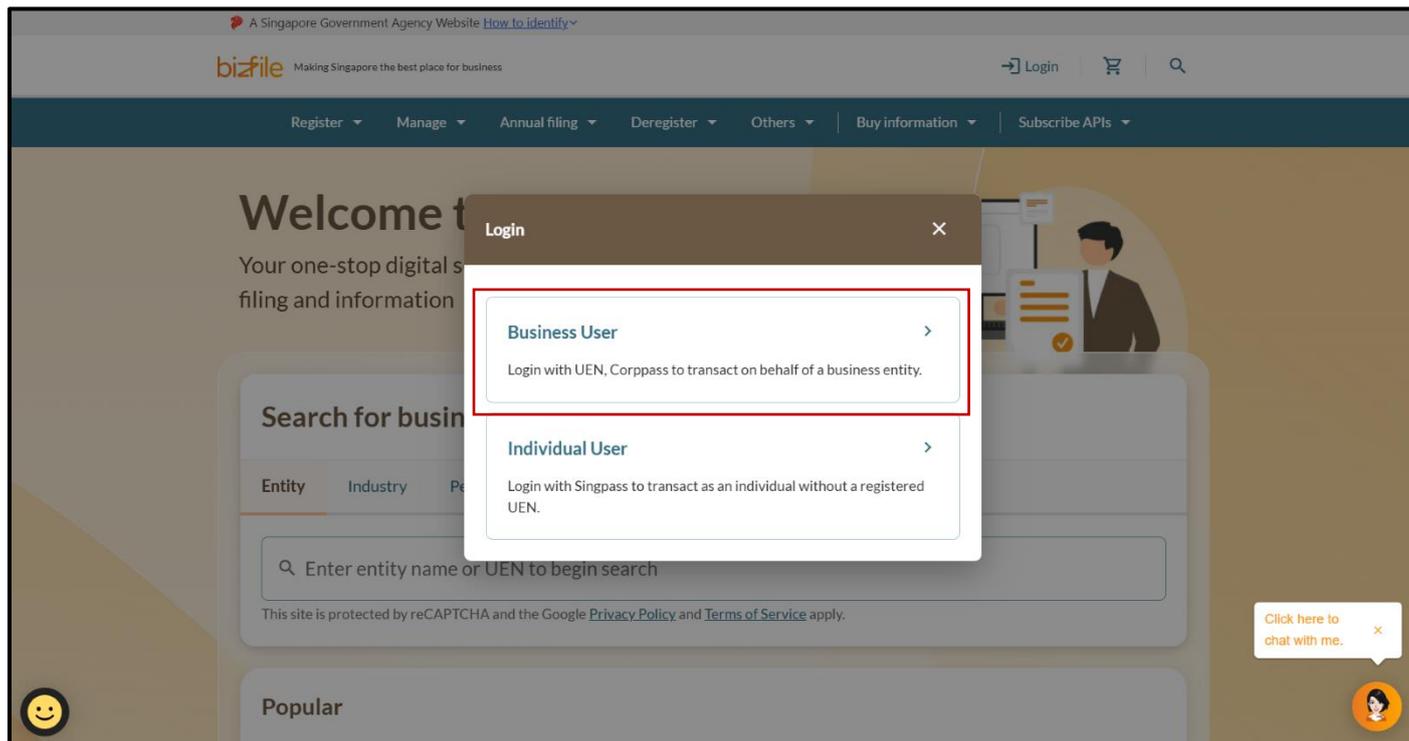
The Notice of Appointment acts as the formal announcement of the appointment of a provisional liquidator or liquidator, whereas the Notice of Cessation signifies the conclusion of the role of the provisional liquidator or liquidator in overseeing the liquidation process.

Essential documents, including the liquidator’s account of receipts and payment and statement of position, must be submitted to ACRA. These filings ensure compliance with statutory requirements and help maintain transparency and accountability throughout the winding up process.

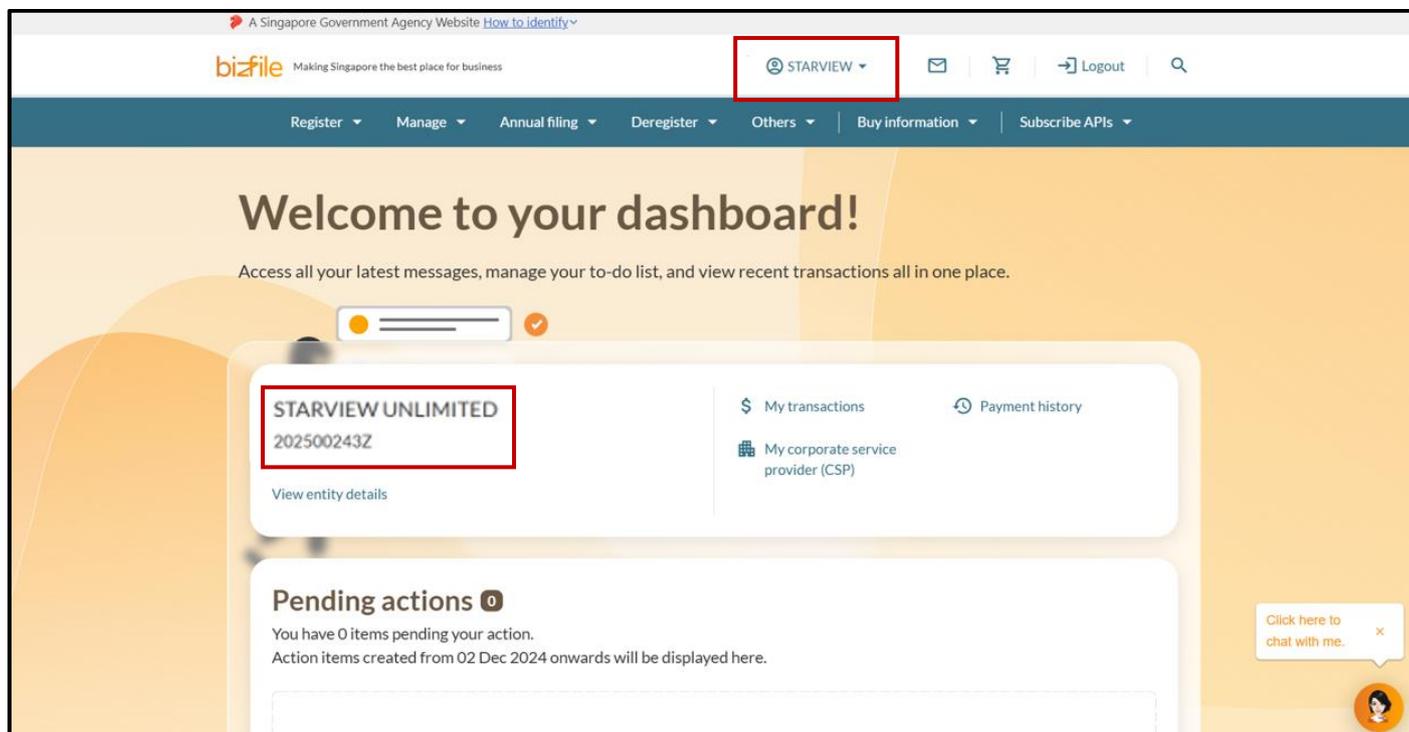
Lodgement type	Navigation
File Notice of Appointment of Provisional Liquidator / Liquidator	Click here
File Notice of Cessation of Provisional Liquidator / Liquidator	Click here
File liquidator’s account of receipts and payments, and statement of position in winding up	Click here

Step-by-step instructions to file manage winding up

Step 1: Login to Bizfile using Corppass (Business user) credentials

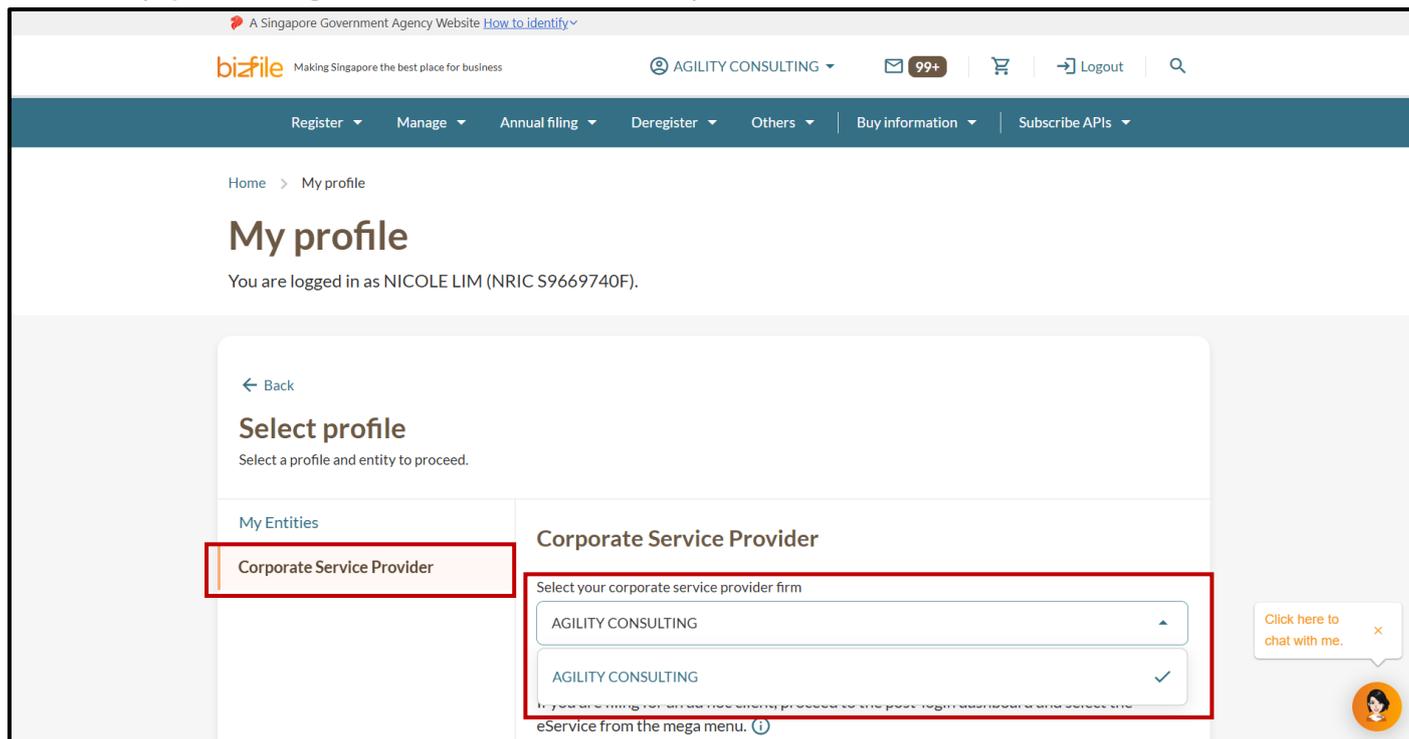


Step 2: Check that you are on the correct entity dashboard. The entity name will be displayed on the top menu bar and the dashboard. Check that the UEN and entity name shown belong to the entity to be wound up.

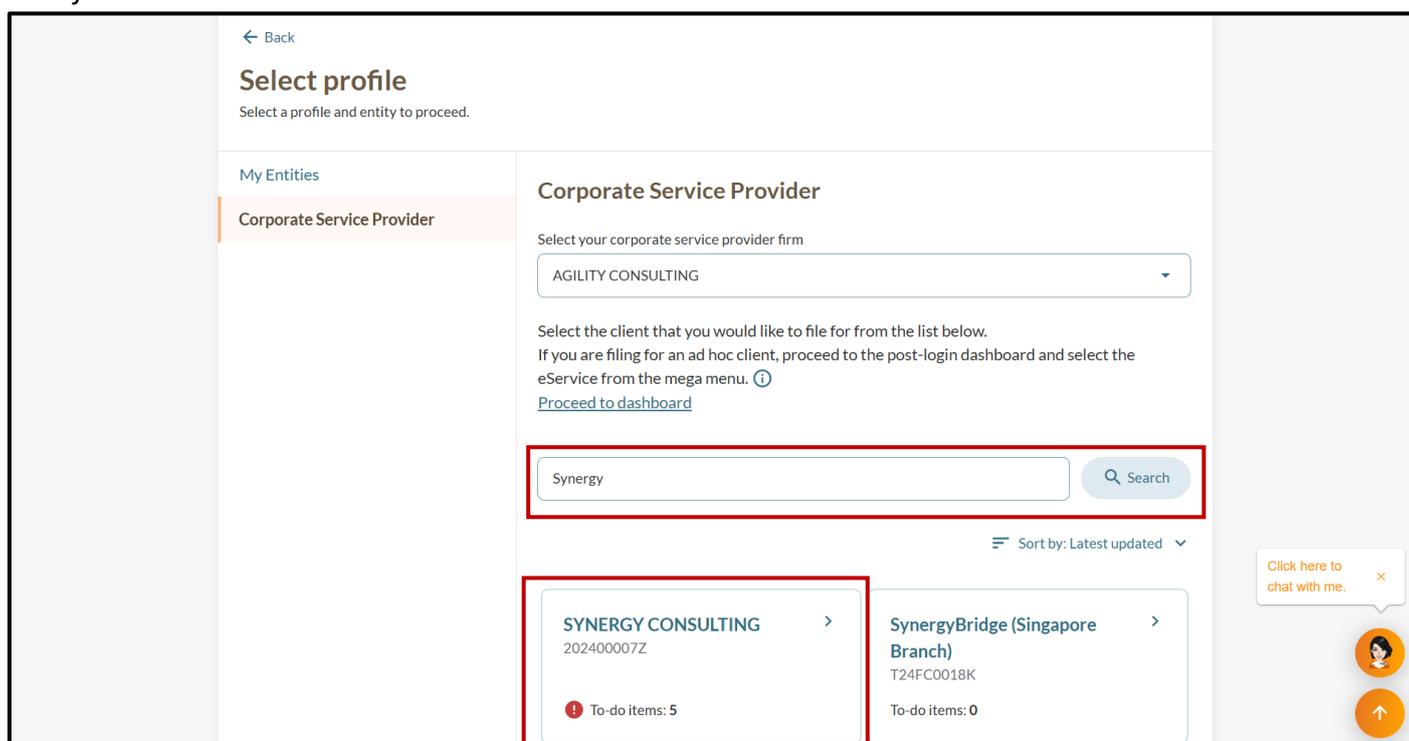


Note: All entity and personal information (including UEN, company details, NRIC/FIN numbers, names and addresses) shown are dummy data for illustration purposes only.

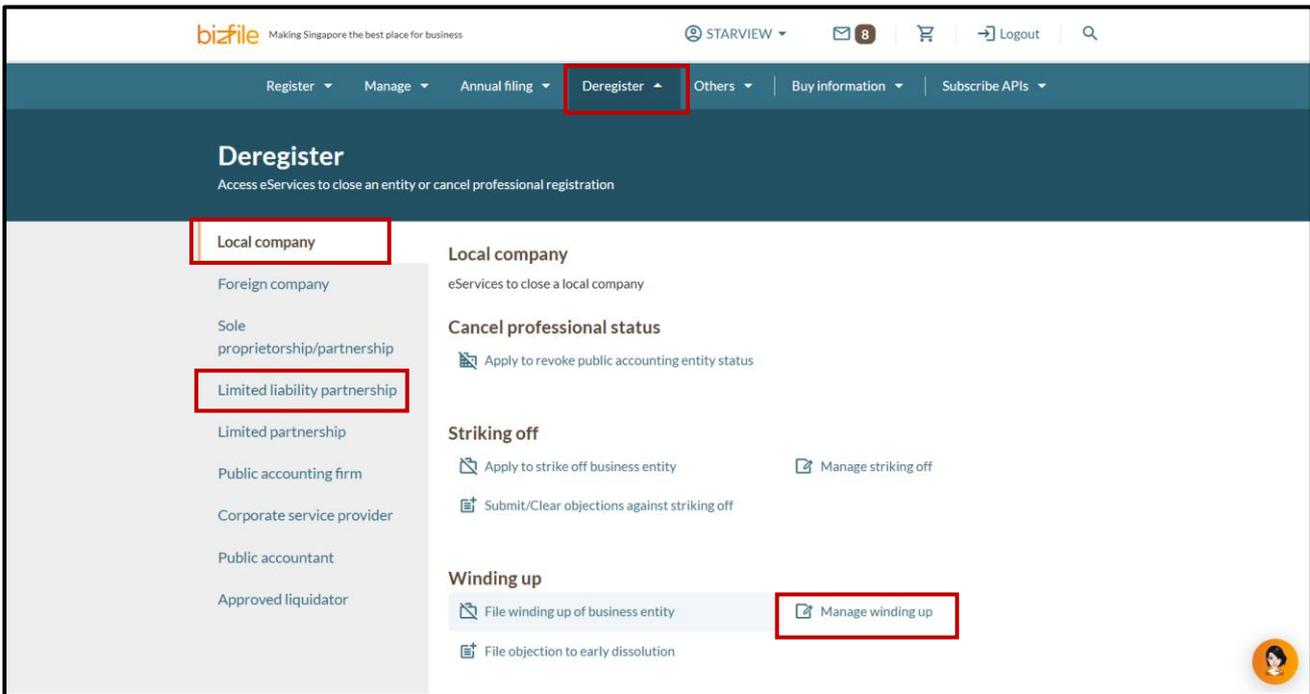
For Corporate Service Provider filing the transaction on behalf for their clients, click the **“Corporate Service Provider”** tab on **“My profile – Select profile”** page and select your CSP firm from the drop-down list (if you belong to more than one CSP firm).



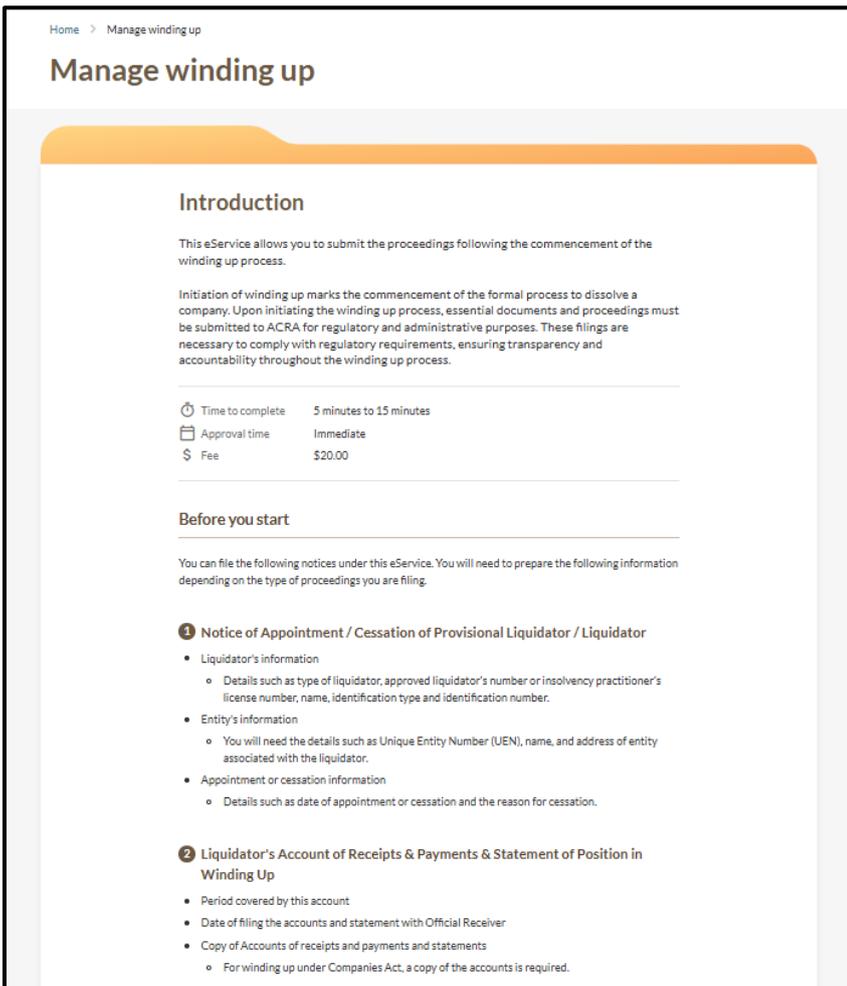
To select the entity you want to file for, use the search function to search and click on the displayed entity name under the search bar.



Step 3: From the mega menu, select “Deregister”, click “Local company” or “Limited liability partnership” tab and select “Manage winding up”.



Step 4: You will be redirected to the “Manage winding up” instruction page.



Note: All entity and personal information (including UEN, company details, NRIC/FIN numbers, names and addresses) shown are dummy data for illustration purposes only.

1) File Notice of Appointment of Provisional Liquidator / Liquidator

Step 1: On the “Manage Winding Up” introduction page, select “Notice of Appointment/Cessation of Provisional Liquidator/Liquidator” and click “Start”.

2 Liquidator's Account of Receipts & Payments & Statement of Position in Winding Up

- Period covered by this account
- Date of filing the accounts and statement with Official Receiver
- Copy of Accounts of receipts and payments and statements
 - For winding up under Companies Act, a copy of the accounts is required.

Useful reminders

- Submit the required documents and proceedings within the stipulated timelines to avoid any delays in the winding up process.
- Check that you have entered all information correctly before submitting your transaction.
- The following transactions for managing winding up are to be filed using [General Lodgement](#):
 - Notice of Change in Situation of Office of Provisional Liquidator(s) / Liquidators
 - Statement of Affairs
 - Notice of Holding of Creditor's Meeting
 - Return by Liquidator Relating to Final Meeting
 - Dissolution of company
 - Notice of Early Dissolution of Company under S209 / S210 of IRDA

Select transaction

Notice of Appointment/Cessation of Provisional Liquid...

Start →

Click here to chat with me.

Step 2: Verify the business entity details to ensure you are filing for the correct entity.

Entity information

UEN	Entity name	Type of winding up	Effective date of winding up
T00F51199C	Somola Pewa Singapore Branch	Compulsory winding up	22 Jan 2025

Notice of Appointment/Cessation of Provisional Liquidator/Liquidator

Appointed provisional liquidator/Liquidator

Expand all Collapse all

1. Test MDDI Govt 2
Official Receiver · Appointed on 22 Jan 2025

+ Appoint another liquidator

Back Save draft Review and confirm →

Step 3: In the “Notice of Appointment/Cessation of Provisional Liquidator/Liquidator” section, click “Appoint another liquidator” to appoint a new liquidator.

Entity information

UEN T00FS1199C	Entity name Somola Pewa Singapore Branch	Type of winding up Compulsory winding up	Effective date of winding up 22 Jan 2025
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Notice of Appointment/Cessation of Provisional Liquidator/Liquidator

Appointed provisional liquidator/Liquidator

▼ Expand all ▲ Collapse all

1. Test MDDI Govt 2
Official Receiver - Appointed on 22 Jan 2025

+ Appoint another liquidator

← Back Save draft Review and confirm →

Step 4: Specify whether you are appointing a liquidator or provisional liquidator. Enter the appointment date and select the liquidator type from the dropdown list.

Important: The liquidator appointment date must be either the current date or a past date; future dates are not permitted.

Liquidator details

Type of appointment

Liquidator Provisional Liquidator

Appointment date

01 Jan 2025

Liquidator type

Please select

- Local Company
- Accounting LLP
- Audit Firm
- Individual

Save

For Accounting LLP, local company or audit firm liquidators

- Select the liquidator’s identification type, enter the identification number, and click “**Retrieve information**” to retrieve the liquidator’s name. Provide the liquidator’s email address, and mobile number.

Liquidator details

Type of appointment
 Liquidator Provisional Liquidator

Appointment date
01 Jan 2025

Liquidator type
Accounting LLP

Liquidator information

Identification type
NRIC (Citizen)

Identification number
S9991522F **Retrieve information**

Email

Country code
Please select

Mobile number

- Enter the liquidator’s Unique Entity Number (UEN) and click “**Search**” to retrieve the entity information. Click “**Save**” to proceed.

Entity information

UEN
T25LL0031E **Search**

Entity name
TECHSOLUTIONS PTE LTD

Address
536 WOODLANDS DRIVE 14, WOODLANDS VISTA, SINGAPORE
730536

Save

For individual liquidators

- Select the liquidator’s identification type, enter the identification number, and click “**Retrieve information**” to retrieve their name.

The screenshot shows a form titled "Liquidator details". It includes the following fields and options:

- Type of appointment:** Radio buttons for "Liquidator" (selected) and "Provisional Liquidator".
- Appointment date:** A date picker showing "02 May 2025".
- Liquidator type:** A dropdown menu with "Individual" selected.
- Liquidator information:**
 - Identification type:** A dropdown menu with "NRIC (Citizen)" selected.
 - Identification number:** A text input field containing "S9991522F", highlighted with a red box.
 - Retrieve information:** A button next to the identification number field, also highlighted with a red box.

- Provide the liquidator’s address, email and mobile number. Indicate if the liquidator has a local or foreign address. For local addresses, enter the postal code and click “**Retrieve address**” to populate the address. Provide the level and unit details where applicable and click “**Save**”.

The screenshot shows a form for address and contact information. It includes the following fields and options:

- Name:** "WILLOW RAISA MOORE".
- Address type:** Radio buttons for "Local" (selected) and "Foreign".
- Postal code:** A text input field containing "S | 680660", with a "Retrieve address" button highlighted in a red box next to it.
- Address:** "660, CHOA CHU KANG CRESCENT".
- Level:** A text input field containing "15".
- Unit:** A text input field containing "90".
- Address doesn't have level and unit.
- Email address:** A text input field containing "wil.ros@gmail.com".
- Country code:** A dropdown menu with "65" selected.
- Mobile number:** A text input field containing "92226222".
- Save:** A button at the bottom right of the form, highlighted with a red box.
- Delete:** A button at the bottom left of the form.

For appointment of Approved Insolvency Practitioner

- Enter the IP license number and click **“Retrieve information”** to retrieve the liquidator’s personal information. Fill in their email and mobile number. Enter the liquidator’s Unique Entity Number (UEN) and click **“Search”** to retrieve the liquidator entity information. Click **“Save”**.

Liquidator information

IP license number
C9-00110-2020 Retrieve information

Email

Country code
Please select ▼

Mobile number

Entity information

UEN
 Search

Cancel Delete Save

For appointment of Approved Liquidator:

- Enter the approved liquidator number and click **“Retrieve information”** to retrieve the liquidator’s personal information. Fill in their email and mobile number. Enter the liquidator’s Unique Entity Number (UEN) and click **“Search”** to retrieve the liquidator entity information. Click **“Save”**.

Approved Liquidator ▼

Liquidator information

Approved liquidator number
 Retrieve information

Email

Country code
Please select ▼

Mobile number

Entity information

UEN
 Search

Cancel Delete Save

For appointment of Official Receiver

- When selecting the official receiver as liquidator, the system will automatically populate the Liquidator Information section with the Ministry of Law's official contact details.

The screenshot shows a form titled "Liquidator details". Under "Type of appointment", "Provisional Liquidator" is selected. The "Appointment date" is "01 Jan 2025". The "Liquidator type" dropdown is set to "Official Receiver". The "Liquidator information" section is populated with the following details:

Name of liquidator	Ministry of Law
UEN	T08GA0018G
Entity name	Ministry of Law
Address	100 HIGH STREET #08-02 THE TREASURY SINGAPORE 179434

Buttons at the bottom include "Cancel", "Delete", and "Save".

Step 5: After entering the first liquidator's details, click "Add new liquidator/provisional liquidator" to add additional liquidators.

This screenshot shows the same form as above, but with a red box highlighting the "+ Appoint another liquidator" button located below the "Liquidator information" section. The "Liquidator information" section remains populated with the same dummy data.

Buttons at the bottom include "Cancel", "Delete", "Save", "Back", "Save draft", and "Review and confirm".

Step 6: When all liquidators have been added, the tag **“To be added”** will be displayed below the liquidator’s name. Click **“Review and Confirm”** to continue.

Notice of Appointment/Cessation of Provisional Liquidator/Liquidator

Appointed provisional liquidator/Liquidator

▼ Expand all ▲ Collapse all

1. DANIAL NABIL BIN AZHARI (DANIAL NABIL BIN AZHARI) @ NABIL AZHARI (DANIAL NABIL BIN AZHARI) MRS DANIAL N ▼
Individual · Appointed on 15 Apr 2025

2. MINISTRY OF LAW ▼
Official Receiver · Appointed on 02 May 2025

To be added

+ Appoint another liquidator

← Back Save draft Review and confirm →

Step 7: Review all information carefully. Check the declaration box and click **“Payment”**.

Appointed provisional liquidators/liquidators

1. Ministry of Law

Appointment details

Appointment type	Appointment date	Liquidator type
Provisional Liquidator	01 Feb 2025	Official Receiver

Liquidator details

Name of liquidator
MINISTRY OF LAW

Entity details

Entity UEN	Entity name	Address
T08GA0018G	MINISTRY OF LAW	100 HIGH STREET #08-02 THE TREASURY SINGAPORE 179434

I, DANIAL NABIL BIN AZHARI, declare that:

- 1 The above information submitted is true and correct to the best of my knowledge and I am authorised to file this application/transaction.
- 2 I am aware that I may be liable to prosecution if I submit any false or misleading information in this application/transaction.

← Back Payment →

Note: All entity and personal information (including UEN, company details, NRIC/FIN numbers, names and addresses) shown are dummy data for illustration purposes only.

Step 8: You will be directed to the payment summary page. Select the payment method and click **“Make payment”** to complete the transaction.

1 Details of winding up 2 Review and confirm 3 Payment

Select payment method

Complete your payment before 7:20PM to avoid timeouts.
You will receive an acknowledge message and a receipt upon successful payment.

Select type

Saved card(s) Other methods

Select saved payment method

VISA
**** 3220
06/28 · Visa
Default

+ Add card

Payment summary

ARN250310000076

1 x File appointment/cessation of provisional liquidator/liquidator - IPTO \$20.00

Total (includes GST) \$20.00

Make payment

← Back

Step 9: Upon successful submission, you will receive an acknowledgement message and a link to download the receipt.

Payment successful

Upon successful payment, you will receive a confirmation email with instructions to review your purchase.

[Download receipt](#) [Go to My Transaction](#)

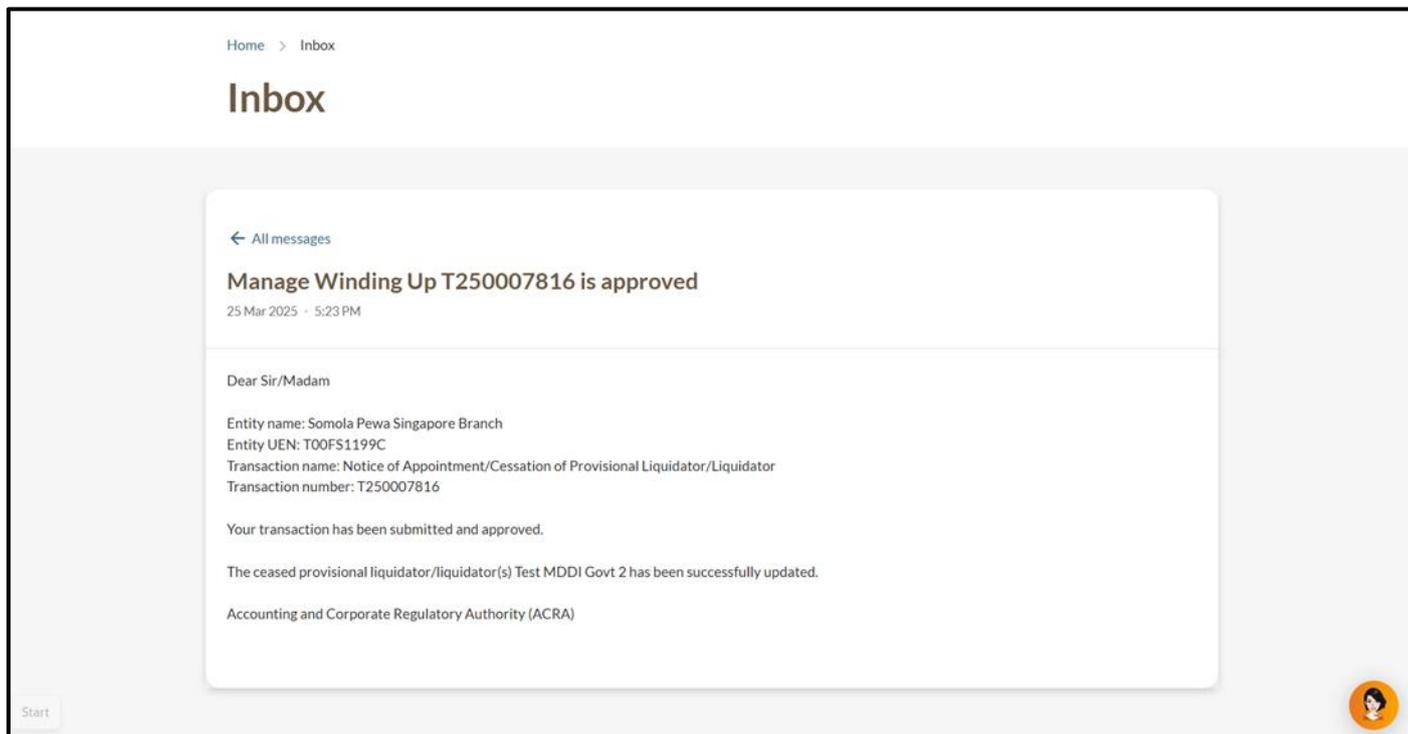
Payment details

Receipt number	ARN	Paid via	EP reference number
ACRA250310000065	ARN25031000007	Debit/Credit Card	pi_3R13vvJUwRqvcgtW15g4tnJb
Date and time	Amount paid		
10 Mar 2025 06:51 PM	\$20.00		

Transaction details

UEN	Transaction ID	Transaction name	Date and time
T00FS1199C	T250007816	Appointment of liquidator/provisional liquidator	10 Mar 2025 06:50 PM

Step 10: A notification will also be sent to you Bizfile inbox on the successful appointment of the liquidator.



2) File Notice of Cessation of Provisional Liquidator / Liquidator

Step 1: On the “Manage Winding Up” introduction page, select “Notice of Appointment/Cessation of Provisional Liquidator/Liquidator” and click “Start”.

2 Liquidator's Account of Receipts & Payments & Statement of Position in Winding Up

- Period covered by this account
- Date of filing the accounts and statement with Official Receiver
- Copy of Accounts of receipts and payments and statements
 - For winding up under Companies Act, a copy of the accounts is required.

Useful reminders

- Submit the required documents and proceedings within the stipulated timelines to avoid any delays in the winding up process.
- Check that you have entered all information correctly before submitting your transaction.
- The following transactions for managing winding up are to be filed using [General Lodgement](#):
 - Notice of Change in Situation of Office of Provisional Liquidator(s) / Liquidators
 - Statement of Affairs
 - Notice of Holding of Creditor's Meeting
 - Return by Liquidator Relating to Final Meeting
 - Dissolution of company
 - Notice of Early Dissolution of Company under S209 / S210 of IRDA

Select transaction

Notice of Appointment/Cessation of Provisional Liquid...

Start →

Step 2: Verify the business entity details to ensure you are filing for the correct entity.

Entity information

UEN	Entity name	Type of winding up	Effective date of winding up
T00F51199C	Somola Pewa Singapore Branch	Compulsory winding up	22 Jan 2025

Notice of Appointment/Cessation of Provisional Liquidator/Liquidator

Appointed provisional liquidator/Liquidator

Expand all Collapse all

1. Test MDDI Govt 2
Official Receiver · Appointed on 22 Jan 2025

+ Appoint another liquidator

← Back Save draft Review and confirm →

Step 3: In the “**Appointed provisional liquidator/liquidator**” section, select and expand the provisional liquidator or liquidator whose appointment you wish to cease and click “**Cease liquidator**”.

Appointed provisional liquidator/Liquidator

▼ Expand all ▲ Collapse all

1. DANIAL NABIL BIN AZHARI (DANIAL NABIL BIN AZHARI) @ NABIL AZHARI (DANIAL NABIL BIN AZHARI) ^
MRS DANIAL N
Individual · Appointed on 15 Apr 2025

 Cease liquidator

Appointment details

Appointment type	Appointment date	Liquidator type
Liquidator	15 Apr 2025	Individual

Liquidator details

Name of liquidator	Identification type	Identification number	Email address
DANIAL NABIL BIN AZHARI (DANIAL NABIL BIN AZHARI) @ NABIL AZHARI (DANIAL NABIL BIN AZHARI) MRS DANIAL N	NRIC (Citizen)	T0000008B	ts@jjs.com
Mobile number	Address		
+65 9856 7300	258B COMPASSVALE ROAD, SINGAPORE 542258		

2. MIKAIL BIRKIC @ MIKAIL BIRKIC v
Local Company · Appointed on 02 May 2025

3. NOEL LEE @ NOEL LEE v
Local Company · Appointed on 06 May 2025

+ Appoint another liquidator

Step 4: Provide the date of cessation and select the cessation reason and click “Save”.

Liquidator details

Appointment details

Appointment type	Appointment date	Liquidator type
Liquidator	15 Apr 2025	Individual

Liquidator details

Name of liquidator	Identification type	Identification number	Email address
DANIAL NABIL BIN AZHARI (DANIAL NABIL BIN AZHARI) @ NABIL AZHARI (DANIAL NABIL BIN AZHARI) MRS DANIAL N	NRIC (Citizen)	T0000008B	ts@jjs.com

Mobile number	Address
+65 9856 7300	258B COMPASSVALE ROAD, SINGAPORE 542258

Date of cessation

DD MMM YYYY

Reason for cessation

Please select

Cancel Save

For cessation of liquidator, select one of the three cessation reasons from the dropdown list:

Reason for cessation

Please select

- Released as liquidator
- Removal from office
- Resignation

Save

For cessation of provisional liquidator, you will see an additional option: “Ceased as provisional liquidator but appointed as liquidator”.

Reason for cessation

Please select

- Ceased as provisional liquidator but appointed as liquidator
- Released as liquidator
- Removal from office
- Resignation

Save

When “Removal from office” or “Resignation” is selected

- You can proceed to the next step without entering additional information.

When “Released as liquidator” is selected

- Enter the date of the resolution or winding up order and upload the supporting document. Click “Save”.

Important: The date of the resolution or winding up order must be the current date or a past date; future dates are not permitted.

The screenshot shows a web form with the following elements:

- Date of cessation:** A date picker field containing "08 May 2025".
- Reason for cessation:** A dropdown menu with "Released as liquidator" selected.
- Date of resolution/order:** A date picker field containing "07 May 2025". This field is highlighted with a red border.
- Attachment:** A dashed box containing an upload icon and the text: "Drag and drop files here or [browse files](#) to upload. Supported formats: JPEG, PDF, PNG, PPTX. Maximum file size: 3MB per file. Embedded images and files will not be scanned for personal information. Consider masking any sensitive personal information before uploading, as it could be part of records accessible to the public. You may upload up to 2 file(s)". This area is also highlighted with a red border.
- Buttons:** "Cancel" and "Save" buttons at the bottom. The "Save" button is highlighted with a red border.

When “Ceased as provisional liquidator but appointed as liquidator” is selected

- Enter the date of appointment and the date of the resolution or winding up order and upload the supporting document. Click “Save”.

Important: The date of the resolution or winding up order must be the current date or a past date; future dates are not permitted.

Date of cessation
13 May 2025

Reason for cessation
Ceased as provisional liquidator but appointed as liquidator

Date of appointment
15 May 2025

Date of resolution/order
14 May 2025

Attachment

Drag and drop files here or [browse files](#) to upload
Supported formats: JPEG, PDF, PNG, PPTX
Maximum file size: 3MB per file
Embedded images and files will not be scanned for personal information. Consider masking any sensitive personal information before uploading, as it could be part of records accessible to the public.
You may upload up to 2 file(s)

Cancel Save

Step 5: The tag “To be ceased” will appear below the liquidator’s name. Click “Review and Confirm” to continue.

Notice of Appointment/Cessation of Provisional Liquidator/Liquidator

Appointed provisional liquidator/Liquidator

▼ Expand all ▲ Collapse all

- 1. DANIAL NABIL BIN AZHARI (DANIAL NABIL BIN AZHARI) @ NABIL AZHARI (DANIAL NABIL BIN AZHARI)** MRS DANIAL N
Individual • Appointed on 15 Apr 2025
To be ceased
- 2. MIKAIL BIRKIC @ MIKAIL BIRKIC**
Local Company • Appointed on 02 May 2025
- 3. NOEL LEE @ NOEL LEE**
Local Company • Appointed on 06 May 2025

+ Appoint another liquidator

← Back Save draft **Review and confirm →**

Step 6: Review all information carefully. Check the declaration box and click “Payment”.

Appointment details

Appointment type	Appointment date	Liquidator type
Liquidator	22 Jan 2025	Official Receiver

Liquidator details

Name of liquidator
TEST MDDI GOVT 2

Entity details

Entity UEN	Entity name	Address
T24GA0002A	TEST MDDI GOVT 2	SINGAPORE

Cessation details

Date of cessation	Reason for cessation
01 Mar 2025	Removal from office

I, SOMOLA PEWAL, declare that:

- The above information submitted is true and correct to the best of my knowledge and I am authorised to file this application/transaction.
- I am aware that I may be liable to prosecution if I submit any false or misleading information in this application/transaction.

← Back **Payment →**

Note: All entity and personal information (including UEN, company details, NRIC/FIN numbers, names and addresses) shown are dummy data for illustration purposes only.

Step 7: You will be directed to the payment summary page. Select the payment method and click **“Make payment”** to complete the transaction.

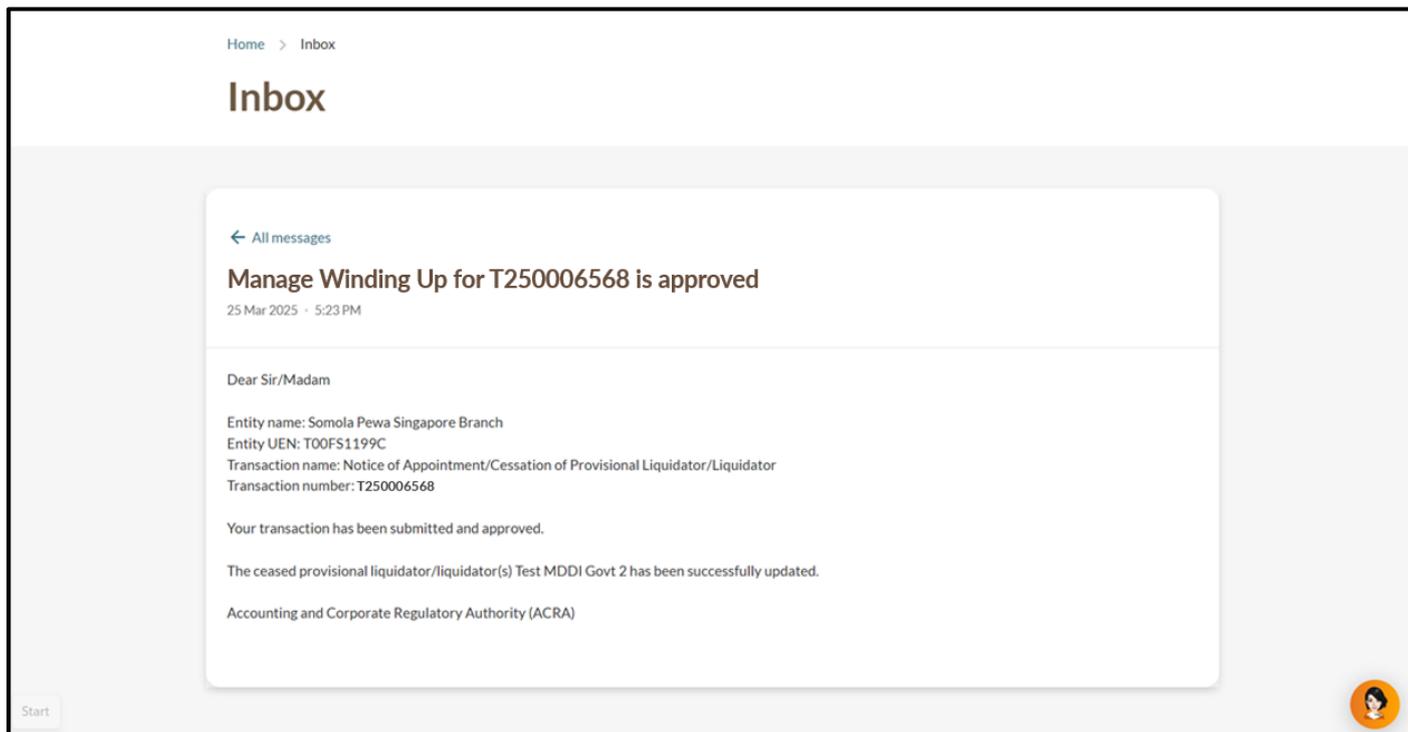
Step 8: Upon successful submission, you will receive an acknowledgement message and a link to download the receipt.

Payment details			
Receipt number	ARN	Paid via	EP reference number
ACRA250310000065	ARN250310000076	Debit/Credit Card	pi_3R13vvJUwRqvcgtW15g4tnJb
Date and time	Amount paid		
10 Mar 2025 06:51 PM	\$20.00		

Transaction details			
UEN	Transaction ID	Transaction name	Date and time
202500243Z	T250006568	Appointment of liquidator/provisional liquidator	10 Mar 2025 06:50 PM

Note: All entity and personal information (including UEN, company details, NRIC/FIN numbers, names and addresses) shown are dummy data for illustration purposes only.

Step 9: A notification will also be sent to you Bizfile inbox informing you that the appointed liquidator or provisional liquidator has been ceased.



3) File liquidator's account of receipts and payments, and statement of position in winding up

Step 1: On the “Manage Winding Up” introduction page, select “Liquidator's Account of Receipts & Payments & Statement of Position in Winding Up” and click “Start”.

2 Liquidator's Account of Receipts & Payments & Statement of Position in Winding Up

- Period covered by this account
- Date of filing the accounts and statement with Official Receiver
- Copy of Accounts of receipts and payments and statements
 - For winding up under Companies Act, a copy of the accounts is required.

Useful reminders

- Submit the required documents and proceedings within the stipulated timelines to avoid any delays in the winding up process.
- Check that you have entered all information correctly before submitting your transaction.
- The following transactions for managing winding up are to be filed using **General Lodgement**:
 - Notice of Change in Situation of Office of Provisional Liquidator(s) / Liquidators
 - Statement of Affairs
 - Notice of Holding of Creditor's Meeting
 - Return by Liquidator Relating to Final Meeting
 - Dissolution of company
 - Notice of Early Dissolution of Company under S209 / S210 of IRDA

Select transaction

Liquidator's Account of Receipts & Payments & Stateme...

Start →

Step 2: The details of the business entity and appointed liquidators will be displayed. Verify the entity details to ensure you are filing for the correct entity.

Entity information

UEN	Entity name	Type of winding up	Effective date of winding up
202500340C	Mai Yaha Hu Private Limited	Creditors' voluntary winding up	14 Apr 2025

Liquidator's Account of Receipts & Payments & Statement of Position in Winding Up

Liquidator details

Name	Identification number/UEN	Appointment date	Cessation date
DANIAL NABIL BIN AZHARI (DANIAL NABIL BIN AZHARI) @ NABIL AZHARI (DANIAL NABIL BIN AZHARI) Mrs DANIAL N	T0000008B	15 Apr 2025	Not applicable
Name nOEL LEE @ Noel Lee	Identification number/UEN S1451095H	Appointment date 06 May 2025	Cessation date Not applicable
Name MIKAIL BIRKIC @ MIKAIL BIRKIC	Identification number/UEN S2015096C	Appointment date 02 May 2025	Cessation date Not applicable

Step 3: Specify whether this is the final account submission. Select “Yes” if

- You are ceasing to act as liquidator, or
- You have obtained a court order releasing you as liquidator

Important: Selecting "Yes" confirms this will be your last filing, and no further accounts will be submitted.

The screenshot shows the 'Account of receipts and payments' form. The section 'The account filed is the final account' is highlighted with a red box. It contains two radio buttons: 'Yes' (unselected) and 'No' (selected). Below this, the 'Period covered by this account' section is visible, with 'Date from' set to '29 Feb 2020' and 'Date to' set to '28 Aug 2020'. The 'Attach accounts and statement' section is also visible, featuring a large blue upload icon and text: 'Drag and drop files here or [browse files](#) to upload. Supported formats: PDF. Maximum file size: 3MB per file. Embedded images and files will not be scanned for personal information. Consider masking any sensitive personal information before uploading, as it could be part of records accessible to the public. You may upload up to 1 file(s)'. On the right side, there are two circular icons: a profile icon and an upload icon.

Step 4: Specify the period covered by this account by selecting the “Date from” and “Date to”.

The screenshot shows the 'Account of receipts and payments' form. The section 'Period covered by this account' is highlighted with a red box. It contains two date pickers: 'Date from' set to '29 Feb 2020' and 'Date to' set to '28 Aug 2020'. The 'The account filed is the final account' section is also visible, with 'Yes' (unselected) and 'No' (selected) radio buttons. The 'Attach accounts and statement' section is also visible, featuring a large blue upload icon and text: 'Drag and drop files here or [browse files](#) to upload. Supported formats: PDF. Maximum file size: 3MB per file. Embedded images and files will not be scanned for personal information. Consider masking any sensitive personal information before uploading, as it could be part of records accessible to the public. You may upload up to 1 file(s)'. On the right side, there are two circular icons: a profile icon and an upload icon.

Important: For all filings, the start date must be earlier than the end date, and you cannot submit the filing before the end date of the account period. The system will prevent you from entering invalid date combinations.

For pre-IRDA filings*

- The initial "Date from" will automatically show the liquidator's earliest appointment date, which you can edit. For subsequent filings, it will show the day after your previous filing's end date and cannot be edited.
- The "Date to" is automatically set to six months after the start date and is typically not editable, except when a liquidator has ceased within the current account period. The filing period cannot exceed six months, and you must submit after the end date.

For post-IRDA filings*

- The initial "Date from" will automatically show the liquidator's earliest appointment date and is editable. For subsequent filings, it shows the day after your previous filing's end date and cannot be edited.
- The "Date to" is automatically set to twelve months after the start date and remains editable. The filing period cannot exceed twelve months, and you must submit after the end date.

* - The Insolvency, Restructuring and Dissolution Act (IRDA) was implemented on 30 July 2020.

Step 5: For pre-IRDA filings, upload the accounts and statement documents. Click “**Review and confirm**” to proceed.

The screenshot shows a web interface for filing documents. At the top, there is a 'Date to' field with a calendar icon, containing the date '28 Aug 2020'. Below this is a section titled 'Attach accounts and statement'. Inside this section, there is a large thumbs-up icon and a message: 'You have reached the maximum upload limit of 1 file(s). Supported formats: PDF. Maximum file size: 3MB per file. Embedded images and files will not be scanned for personal information. Consider masking any sensitive personal information before uploading, as it could be part of records accessible to the public. You have reached the maximum upload limit of 1 file(s)'. Below the message, there is a file upload area showing a file named 'Accounts and Statements.pdf' with a file icon and a trash icon, and the text 'Uploaded - 2.2 KB'. At the bottom of the form, there are three buttons: 'Back' (with a left arrow), 'Save draft' (with a floppy disk icon), and 'Review and confirm' (with a right arrow). On the right side of the form, there are two circular icons: a user profile icon and an upward arrow icon.

Step 6: For post-IRDA filings, enter the date of filing the accounts and statement to the Official Receiver. Click **"Review and confirm"** to proceed.

Account of receipts and payments

The account filed is the final account ⓘ

Yes No

Period covered by this account

Date from
15 Apr 2025

Date to
01 May 2025

Date of filing the above accounts and statement with the Official Receiver
10 May 2025

[← Back](#) [Save draft](#) [Review and confirm →](#)

Step 7: Review all information carefully. Check the declaration box and click **"Payment"**.

Name DANIAL NABIL BIN AZHARI (DANIAL NABIL BIN AZHARI) @ NABIL AZHARI (DANIAL NABIL BIN AZHARI) MRS DANIAL N	Identification number/UEN T0000008B	Appointment date 29 Feb 2020	Cessation date Not applicable
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Account of receipts and payments

The account filed is the final account
No

Date from 29 Feb 2020	Date to 28 Aug 2020	Attach account and statements Accounts and Statements.pdf	Date of filing the above accounts and statement with Official Receiver Not applicable
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I, DANIAL NABIL BIN AZHARI, declare that:

- 1 The above information submitted is true and correct to the best of my knowledge and I am authorised to file this application/transaction.
- 2 I am aware that I may be liable to prosecution if I submit any false or misleading information in this application/transaction.

[← Back](#) [Payment →](#)

Step 8: You will be directed to the payment summary page. Select the payment method and click **“Make payment”** to complete the transaction.

Please note that a Late Lodgement Penalty of \$350 will be imposed for the following:

- Pre-IRDA filings – when the filing is made more than one month after the account end date
- Post-IRDA filings – when the filing is made more than 7 days after the date of filing with the Official Receiver

The screenshot shows a payment summary page with a progress bar at the top indicating three steps: 1. Manage winding up, 2. Review and confirm, and 3. Payment. The main content is divided into two columns. The left column, titled 'Select payment method', includes instructions to complete payment before 12:35PM, a 'Select type' section with 'Saved card(s)' selected, and a 'Select saved payment method' section with a Visa card ending in 3220 selected as the default. The right column, titled 'Payment summary', lists the transaction ARN250317000017 with two items: '1 x File liquidator's account of receipts and payments and statement of position - IPTO' for \$20.00 and '1 x Late lodgement penalty for liquidator's account of receipts and payments and statement of position - IPTO' for \$350.00. The total is \$370.00. A red box highlights the 'Make payment' button, with a 'Back' button below it.

Step 9: Upon successful submission, you will receive an acknowledgement message and a link to download the receipt.

The screenshot shows a 'Payment successful' confirmation page. At the top, there is a green checkmark icon and the text 'Payment successful'. Below this, it states 'Upon successful payment, you will receive a confirmation email with instructions to review your purchase.' There are two buttons: 'Download receipt' and 'Go to My Transaction'. The page is divided into two sections: 'Payment details' and 'Transaction details'. The 'Payment details' section includes a table with the following information:

Payment details			
Receipt number	ARN	Paid via	EP reference number
ACRA250317000014	ARN250317000017	Debit/Credit Card	pi_3R3UxpJUwRqvcgtW1z2rXzR6
Date and time	Amount paid		
17 Mar 2025 12:07 PM	\$370.00		

The 'Transaction details' section includes a table with the following information:

Transaction details			
UEN	Transaction ID	Transaction name	Date and time
T00UM1111U	T250007150	Liquidator's Account of Receipts & Payments & Statement of Position in Winding Up	17 Mar 2025 12:05 PM

Updated as of 11 Jun 2025

Note: All entity and personal information (including UEN, company details, NRIC/FIN numbers, names and addresses) shown are dummy data for illustration purposes only.