# Navigating the new Bizfile: Update Change of Financial Year End Date

The "Update change of financial year end date" eService allows local and foreign companies to notify or seek approval from the Registrar when changing the financial year end (FYE).

Companies may only change their FYE for the current or immediate previous financial year and must do so within 7 months of the FYE date.

Changes to FYE date are not allowed if the company has already passed its statutory deadlines for holding annual general meeting, filing annual return or sending financial statements.

The Registrar's approval to change the FYE will be required if:

- The change in FYE will result in a financial year of more than 18 months; or
- The FYE was previously changed on or after 31 August 2018 for a financial year ending on or after 31 August 2018, and it is within 5 years from the end of that previously changed FYE.

## Step-by-step instructions to update change of FYE for local companies

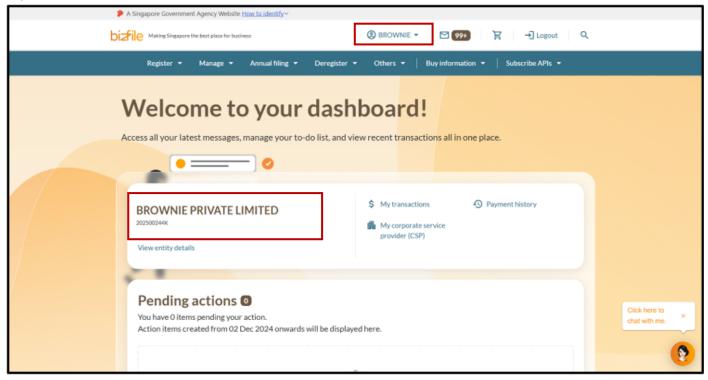
#### Step 1: Click "Login" on the Bizfile homepage.

	A Singapore Government Agency Website How to identify ~	
b	Adding Singapore the best place for business	
	Register 👻 Manage 👻 Annual filing 👻 Deregister 👻 Others 👻   Buy information 👻   Subscribe APIs 👻	
	Welcome to Bizfile Your one-stop digital service portal for business registration, filing and information	
	Search for business information           Entity         Industry         People         Reserved name	
	Q       Enter entity name or UEN to begin search         This site is protected by reCAPTCHA and the Google Privacy Policy and Terms of Service apply.	Click here to chat with me.
	Popular	•

### Step 2: Select "Business User" to login via Corppass.

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	Search for busin         Individual User           Entity         Industry         Pt           Login with Singpass to t         UEN.	>	
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**Step 3**: Check that you are on the correct entity dashboard. The entity name will be displayed on the top menu bar and the dashboard.



Step 4: From the mega menu, click the "Manage" tab and select "Update change of financial year end date".

A Singapore Government Agency Website How to identify				
		➔ Login 注 Q		
Register 🔫 M	nage 🔺 Annual filing 🔻 Deregister 👻 Others 👻 🗌	Buy information 👻 📔 Subscribe APIs 👻		
Manage Access eServices to manage	and update entity details and professional information			
Local company	Local company			
Foreign company	eServices to manage and update details of local company			
Sole proprietorship/partnersh	Update information			
Limited liability partners	Update entity information	오. Update position holder information		
Limited partnership	Update change of financial year end date	과요. Update list of members (for public company		
Public accounting firm		limited by guarantee)		
Corporate service provid	Update Register of Registrable Controller	File Notice of Resolution		
Public accountant	☐ File Notice of Error	S File Order of Court		
Approved liquidator	III File Alteration or Constitution	File Notice of Cessation/Resignation of position         holder		

This eService allows you to notify the Registrar or seek approval for changing the financial year and (FVE) for a local or foreign company:   Companies may only change the FYE for the current or immediate previous financial year. Changes are not permitted if the statutory deadlines for holding annual general meeting. thing annual return or sending financial statements have passed.   () Time to complete S minutes   () Time to prepare the following information:   () Companies financial Year End Dates   () Notifie Goument on the reason for the change is required if.   () Time revised FYE is more than 18 months from the financial year start date, or   () The change occurs within 5 years from the end of the previously changed FYE.   () Change in FYE will be updated immediately if Registrar's approval is not required. For changes required is:   () Lique Entity Number (UEN)   () Notices Financial Year End Date   () Lique Entity Number (UEN)   () Notices Financial Year End Date   () Lique Entity Number (UEN)   () Lique Entity Number (UEN)   () <	Introduction	1
Changes are not permitted if the statutory deadlines for holding annual general meeting. filing annual return or sending financial statements have passed.	-	
Approval time       Immediate or at least 14 working days, depending on the application type         Fee       S0 <b>Before you start</b> You will need to prepare the following information: <b>Output</b> Depare of PYE for local companies     Output Entity Number (UEN)     Revised Financial Year End Date     Financial Year Period     Supporting document on the reason for the change is required if:     Output Entity Number (UEN)     A revised FYE is more than 18 months from the financial year start date, or     The change occurs within 5 years from the end of the previously changed FYE.     The change in FYE will be updated immediately if Registrar's approval is not required. For changes   requiring approval, processing takes at least 14 working days. <b>Output</b> Depared of PYE for foreign companies     Output Entity Number (UEN)     Revised FYE is not more than 24 months from the last financial year start date. The change in FYE will be updated immediately if Registrar's approval is not required. For changes   requiring approval, processing takes at least 14 working days. <b>Output</b> Depared of PYE for foreign companies       Sum the revised FYE is not more than 24 months from the last financial year start date. The change in FYE will be updated immediately upon successful submission.       Usful reminder	Changes are not permi	tted if the statutory deadlines for holding annual general meeting,
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FYE will be updated immediately upon successful submission. Useful reminders	Revised Financial Ye	ar End Date
<ul> <li>Check that you have entered all information correctly before submitting your application.</li> </ul>		•
	<ul> <li>Check that you have</li> </ul>	ave entered all information correctly before submitting your application.

**Step 6:** The company details including the financial year start and end dates will be displayed. Verify the local company details to ensure you are applying for change of FYE for the intended entity and provide the new financial year end date in the **"Revised financial year end date"** field.

**Important:** If the revised FYE is more than 18 months from the financial year start date, or is within 5 years from the end of the previously changed FYE, approval from the Registrar is required to change the FYE.

Change of financial year	r end date	
Entity information		
Financial year end (FYE) is the end of a company's accounting period. It will determine when your corporate filings including annual returns and taxes are due every year. More about FYE	Entity UEN 202500249E Entity name CUMULATIVE CONSULTING PTE. LTD. Financial year start date 01 Jan 2025 Financial year end date 31 Dec 2025 Next annual general meeting due date 30 Jun 2026 Next annual return due date 31 Jul 2026 Revised financial year end date 30 Sep 2025	<b>2</b>

#### Step 7: Proceed to specify the applicable financial year period.

t annual general meeting due date un 2026	
t annual return due date ul 2026	
sed financial year end date	
ncial year period       12 months         52 weeks accounting period	8

**Step 8:** Complete the section if Registrar's approval is required for the revised FYE. Specify one or more reasons for the FYE change.

Application to registrar for approval of change of FYE				
	The company is seeking approval from the Registrar to change the company's FYE which: Results in the financial year being more than 18 months Is lodged less than 5 years after the last day of a financial year was previously changed			
	Reasons for change of FYE			
	To coincide with the FYE of parent company/ related entities.			
	Company is under judicial management or a scheme of arrangement.			
	Company has substantially changed its activities			
	Company has been under gone restructuring / acquisition / merger.			
	Others			

If none of the options match your situation, select "Others" and provide the reason in the text field.

The company is seeking approval from the Registrar to change the company
FYE which:
Results in the financial year being more than 18 months
Is lodged less than 5 years after the last day of a financial year was previously changed
Reasons for change of FYE
To coincide with the FYE of parent company/ related entities.
Company is under judicial management or a scheme of arrangement.
Company has substantially changed its activities
Company has been under gone restructuring / acquisition / merger.
Others
Others reason
Enter other reasons

Step 8: Upload the supporting documents in PDF format.

**Important:** When uploading the supporting documents, ensure the file name includes only alphanumeric characters (letters A-Z, a-z and numbers 0-9). Do not include spaces, special characters (such as ., @, #, \$, %, &, \*), or foreign language characters in the filename.

Reasons for change of FYE
To coincide with the FYE of parent company/ related entities.
Company is under judicial management or a scheme of arrangement.
Company has substantially changed its activities
Company has been under gone restructuring / acquisition / merger.
Others
Attach supporting documents
<u>企</u>
Drag and drop files here or browse files to upload
Supported formats: PDF Maximum file size: 5MB 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 3 file(s)

**Step 9:** Tick the declaration box to acknowledge that the change in FYE complies with the relevant statutory requirements. Click **"Review and Confirm"**.

Useful reminders ()
The relevant period in section 198(6) within which a company may change its financial year end is determined as follows:
<ul> <li>A private company that is not a dormant relevant company () cannot change the FYE:</li> </ul>
<ul> <li>If it is required to hold an AGM, after 6 months less 14 calend ar days have passed since the original FYE; (i)</li> </ul>
<ul> <li>If it is not required to hold an AGM, after 5 months have passe d since the original FYE. (i)</li> </ul>
A dormant relevant company () cannot change the FYE:
<ul> <li>If it is a private company, after more than 7 months have pass ed since the original FYE; or (i)</li> </ul>
<ul> <li>If it is a public company, after more than 6 months have passe d since the original FYE. (i)</li> </ul>
<ul> <li>A public non-listed company cannot change the FYE after 6 month s less 14 calendar days have passed since the original FYE.</li> </ul>
<ul> <li>A public listed company cannot change the FYE after 4 months les s 14 calendar days have passed since the original FYE. (i)</li> </ul>
<ul> <li>The type of company referred to is the type of company during the financial year for which the FYE is intended to be changed.</li> </ul>
I. WILLOW RAISA MOORE declare that:
<ol> <li>The notified change in the financial year end (FYE) is that of the current financial year or immediate previous financial year of the company; and</li> </ol>
2 The relevant period in section 198(6) applicable to the company for this change of FYE has not expired.

**Step 10:** Review all entered information carefully. Tick the declaration box to confirm the accuracy of the information and click **"Submit"**.

Entity information			
Entity UEN 202500249E	Entity name CUMULATIVE CONSULTING PTE. LTD.	Financial year start date 01 Jan 2025	Next annual general meeting du date 30 Jun 2026
Next annual return due date 31 Jul 2026			
Change of FYE date			
Financial year end date 31 Dec 2025	Revised financial year end date 30 Sep 2025	Financial year period 12 months	
	declare that: n submitted is true and correct to the best of be liable to prosecution if I submit any false		
← Back			Submit →

Step 11: You will see a confirmation message upon successful submission of the transaction.

Home > Update change of financial year end date	
Update change of financial year end	
date	
CUMULATIVE CONSULTING PTE. LTD. 202500249E	
1     2     3       Change of FYE     Review and confirm     Completion	
The transaction has been submitted successfully	
To track your transaction status or view more details by clicking button below	
Go to My Transaction	<b>(</b>

For local companies, the change in FYE will be updated in Bizfile immediately if Registrar's approval is not required.

For changes requiring Registrar's approval, the application will be routed for processing and review. Upon approval, the new FYE date will be updated in Bizfile and a notification will be sent to your Bizfile Inbox.

Home > Inbox	
Inbox	
All messages Change of Financial Year End (FYE) successfully submitted 25 Mar 2025 - 6:10 PM	
Dear Sir/Madam, • Entity name: CUMULATIVE CONSULTING PTE LTD. • UEN: 202500249E • Transaction Name: Change of Financial Year End (FYE) • Transaction No: T250007826 The application for the Change of Financial Year End (FYE) has been approved. • The revised FYE date is 30 Sep 2025. • The next AGM due date is 30 Jun 2026 • The next AGM due date is 31 Jul 2026 Accounting and Corporate Regulatory Authority (ACRA)	

## Step-by-step instructions to update change of FYE for foreign companies

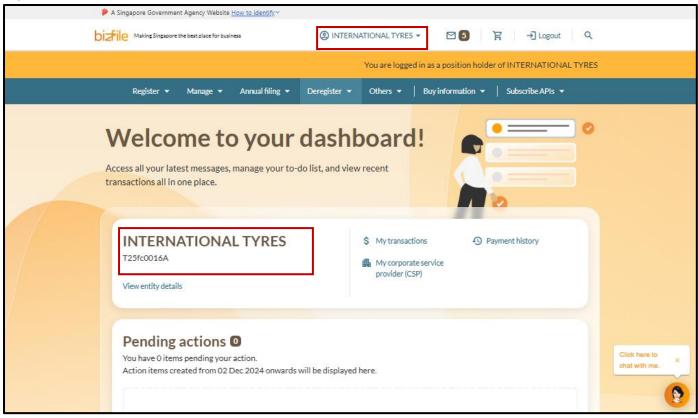
Step 1: Click "Login" on the Bizfile homepage.

	A Singapore Government Agency Website How to identify ~	
b	The Making Singapore the best place for business	
	Register 👻 Manage 👻 Annual filing 👻 Deregister 👻 Others 👻   Buy information 👻   Subscribe APIs 👻	
	Welcome to Bizfile Your one-stop digital service portal for business registration, filing and information	
	Search for business information       Entity     Industry       People     Reserved name	
	Q. Enter entity name or UEN to begin search         This site is protected by reCAPTCHA and the Google Privacy Policy and Terms of Service apply.	Click here to chat with me.
	Popular	0

### Step 2: Select "Business User" to login via Corppass.

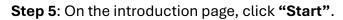
	A Singapore Government Agency Website He	w to identify~		
ł	Dizfile Making Singapore the best place for busines		→] Login 같 Q	
	Register 🔻 Manage 👻	Annual filing 👻 Deregister 👻 Others 👻 🛛 Buy in	formation 👻 🛛 Subscribe APIs 👻	
	Welcome t	ngin	×	
	filing and information	Business User Login with UEN, Corppass to transact on behalf of a business en	ntity.	
	Search for busin	Individual User Login with Singpass to transact as an individual without a regist UEN.	> tered	
	C Enter entity name or U This site is protected by reCAPTCHA a	EN to begin search nd the Google Privacy Policy and Terms of Service apply.		Click here to x chat with me.
<b></b>	Popular			•

**Step 3**: Check that you are on the correct entity dashboard. The entity name will be displayed on the top menu bar and the dashboard.



Step 4: From the mega menu, click the **"Foreign Company"** tab and **select "Update change of** financial year end date".

	A Singapore Government Agency Webs	ite <u>How to identify</u> ~	
k	Making Singapore the best place for b	usiness	→] Login           ▶         Q
	Register 👻 Manage 🔺	Annual filing 🔻 Deregister 🔻 Others 🔻	Buy information 👻 Subscribe APIs 👻
	Manage Access eServices to manage and upda	ate entity details and professional information	
	Local company	Foreign company	
	Foreign company	eServices to manage and update details of foreign comp	any
	Sole	Update information	
	proprietorship/partnership	🖨 Update entity information	😩 Update position holder information
	Limited liability partnership	Appoint/Withdraw position holder	🛅 Update change of financial year end date
	Limited partnership	Update Register of Registrable Controller	File Notice of Error
	Public accounting firm	K File Order of Court	
	Corporate service provider		



Introduction
Introduction
This eService allows you to notify the Registrar or seek approval for changing the financial year end (FYE) for a local or foreign company
Companies may only change the FYE for the current or immediate previous financial year. Changes are not permitted if the statutory deadlines for holding annual general meeting, filing annual return or sending financial statements have passed.
Time to complete 5 minutes
Approval time Immediate or at least 14 working days, depending on the application type
\$ Fee \$0
Before you start
You will need to prepare the following information:
Change of FYE for local companies
Unique Entity Number (UEN)
Revised Financial Year End Date
Financial Year Period
Supporting document on the reason for the change is required if:
The revised FYE is more than 18 months from the financial year start date, or
<ul> <li>The change occurs within 5 years from the end of the previously changed FYE.</li> </ul>
The change in FYE will be updated immediately if Registrar's approval is not required. For changes requiring approval, processing takes at least 14 working days.
O Change of FYE for foreign companies
Unique Entity Number (UEN)
Revised Financial Year End Date
Ensure the revised FYE is not more than 24 months from the last financial year start date. The change in FYE will be updated immediately upon successful submission.
Useful reminders 0
<ul> <li>Check that you have entered all information correctly before submitting your application.</li> </ul>

**Step 6:** The foreign company details including the financial year start and end dates will be displayed. Verify the company details to ensure you are applying for change of FYE for the correct entity. Under "**Revised financial year end date**", enter the new FYE date.

Important: Ensure the revised FYE is not more than 24 months from the last financial year start date.

Entity information		
Financial year end (FYE) is the end of a company's accounting period. It will determine when your corporate filings including annual	Entity UEN T25FC0016A	
returns and taxes are due every year.	Entity name	
More about FYE 🔀	INTERNATIONAL TYRES SINGAPORE BRANCH	
	Next annual general meeting due date	
	Registration date	
	21 Jan 2025	
	Current financial year start date	
	21 Jan 2025	
	Current financial year end date	Click here to
	Current financial year end date	chat with me.

**Step 7:** Review all entered information carefully. Tick the declaration box to confirm the accuracy of the information and click **"Submit"**.

Entity UEN T25FC0016A	Entity name INTERNATIONAL TYRES SINGAPORE BRANCH	Next annual general meeting due date -	Registration date 21 Jan 2025
Current financial year start date 21 Jan 2025			
Change of FYE date			
Current financial year end date 31 Aug 2025	Revised financial year end date 30 Jun 2025		
	submitted is true and correct to the best	of my knowledge and I am authorised to f e or misleading information in this applica	

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**Step 8**: You will see a confirmation message upon successful submission of the transaction.

If the revised FYE is not more than 24 months from the last financial year start date, the change in FYE application will be updated in Bizfile immediately upon successful submission.

1 - Change of F	YE	Review and confirm	3 Completion	
	The transaction ha	as been submitted success	sfully	
	To track your transaction sta	atus or view more details by clicking button be	low	
		Go to My Transaction		
	Т	Transaction details		
UEN T25fc0016A	Transaction ID T250016341	Transaction name Update change of financial year end	Date and time 20 Jun 2025 02:36 PM	Click here to × chat with me.
125100104	1250010541	date	20301202302.30114	<b>(</b>

**Step 9:** A notification confirming the successful submission and approval of the change in FYE application will be sent to your Bizfile Inbox.

Home > Inbox
Inbox
← All messages Change of Financial Year End (FYE) successfully submitted 20 Jun 2025 · 2:36 PM
Dear Sir/Madam,  Entity name: INTERNATIONAL TYRES Singapore Branch Entity UEN: T25FC0016A Transaction name: Change of Financial Year End (FYE) Transaction number: T250016341
The application for the Change of Financial Year End (FYE) has been approved.
The revised FYE date is 30 Jun 2025.
Accounting and Corporate Regulatory Authority (ACRA)

Updated as of 20 Jun 2025