

APPEAL FORM

If you want to make an appeal to ACRA concerning late filing penalties and related enforcement matters, please read the notes below before making your appeal.

Important Notes:

1. Please note that request for waiver/ reduction of late penalty may take up to 4-8 weeks waiting time. Please allow sufficient time for us to review and avoid sending emails or reminders. We appreciate your understanding on this.
2. To enable ACRA to review your appeal, you must provide your contact details in case we need to contact you for further clarification. The information provided will be kept confidential in accordance with Section 33 of the Accounting and Corporate Regulatory Authority Act, Cap. 2A.
3. Please provide the requested documents together with your appeal form to support the reasons for your appeal, failing which, **your appeal will be rejected.**
4. All entities are encouraged to file their Annual Returns or Annual Declarations whilst waiting for their appeal to be reviewed. Appeals **may not result in an approval.** Each appeal is reviewed on its merits regardless whether the relevant penalty has been settled or is outstanding. For approved appeal, where penalty has already been paid, we will refund the relevant penalty paid to your original mode of payment within 4 weeks.
5. Please also note that ACRA may reject your appeal if your entity had filed the Annual Returns or Annual Declarations late in the past. In addition, any missing information required in the form will result in a rejection of your appeal.
6. **If you have received a summons to attend court, you must attend court on that date even if you have not received our reply on your appeal.** A warrant of arrest may be issued against you if you fail to attend court.
7. Please submit your appeal form and supporting documents to ACRA by emailing to acra_cd@acra.gov.sg.

(V) Documents

Please provide the following documents in support of your appeal.

- a. A copy of your NRIC (front and back) or passport
- b. For appeals related to late Annual Return/ Declaration filing for a Company, please provide ALL the information below:
 - i. Financial Year Ended (FYE) date(s) of the outstanding AR(s) you are appealing for:

 - ii. Annual General Meeting (AGM) date(s) of the outstanding AR(s) you are appealing for:

 - iii. Please also attach a copy/copies of the minutes of the AGM(s) convened.
- c. Supporting documents required to be enclosed:

For appellant as the sole director facing financial difficulties, medical conditions, or any other issues (N/A to be indicated if not applicable):

Financial Conditions		
	Document Type	No. of Pages
i	Documentary evidence to support that you are receiving financial assistance from a government body (if applicable)	
ii	Arrears of Utilities, Services and Conservancy Charges bill, HDB rentals (if applicable)	
iii	Income Documents:	
	<u>For salaried employees</u> (Please provide at least <u>one</u> of the following): i) Latest 6 months' CPF contribution history statement ii) Latest Income Tax Notice of Assessment iii) Latest month's payslip iv) Bank account statement showing salary credit v) Employer's letter	
	<u>For Self-Employed, Commission and Variable Income Earners</u> (Please provide at least <u>one</u> of the following): i) Latest 6 months' CPF contribution history statement ii) Latest Income Tax Notice of Assessment	

iv	For undischarged bankrupts, either the bankruptcy order from court or letter from the Official Assignee	
v	Any other documents to support the appeal	

Medical Conditions		
	Document Type	No. of Pages
i	A letter/medical report from a medical institution	
ii	Any other documents to support the appeal for e.g. hospital's medical bills	

Other Conditions		
	Document Type	No. of Pages
i	Any other documents to support the appeal	

VII Declaration

I confirm that I have read and understood ACRA's Enforcement Policy available at [www.acra.gov.sg/Enforcement Policy Statement/](http://www.acra.gov.sg/Enforcement_Policy_Statement/) before submitting this form.

I acknowledge that the giving of false information is a criminal offence for which I may be subject to prosecution and sentenced to a fine and/or imprisonment if convicted for giving false information.

Full Name: _____

Signature: _____

Designation: _____

Date: _____