

## **Appeal Form for Late Filing of Annual Return/Annual Declaration**

This form may take you 10 minutes to complete.

### **Important Information:**

1. Most entities file their Annual Returns/Declarations (AR/AD) on time, and majority of appeals are rejected.
2. Your appeal may be rejected if the entity had filed AR or AD late in the past. Your appeal must be accompanied with digital copies of relevant supporting documentary proof. **Your appeal will not be assessed if the form is incomplete/non-compliant or non-submission of supporting documentary proof.**
3. **All entities are encouraged to file the AR/AD whilst waiting for the appeal to be reviewed.**
4. **If you have received a summons to attend court, you MUST attend court on the mentioned date and time while awaiting the outcome of your appeal.**
5. This form is to be filled and signed by one of the entity's officers (Director/Partner/Manager).
6. Please submit your appeal form and supporting documents in PDF format to ACRA at [acra\\_cd@acra.gov.sg](mailto:acra_cd@acra.gov.sg).
7. ACRA may take up to 4 weeks upon receipt of your appeal and all supporting documents to inform you of the outcome of the appeal. This may take longer if further clarifications are required.

**Part 1 – Particulars of Applicant**

*\*Contact details should be updated in BizFile+ if there are any changes*

Salutation (Mr/Ms/Mrs/etc.):	Name:
NRIC/FIN/Passport No.:	Nationality:
Date of Birth:	Contact No.:
Email Address:	
Address:	

**Part 2 – Details of Entity/Summons Details**

Name of Entity:	
UEN:	
Summons(es) Number (if any):	Date of Court Mention (if any):

**Part 3 – Nature of Appeal**

<input type="checkbox"/> Request for waiver/reduction of late filing penalty
<input type="checkbox"/> Others (please specify):

**Part 4 – Reason(s) for Appeal**

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**Part 5 – Documents Required**

For AR-related for a company, please provide all the information below:

i. Financial Year Ended (FYE) date(s) of the AR(s) you are appealing for:

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

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iii. Copy/copies of the minutes of the AGM(s) convened.

**AND<sup>1</sup>****Company with sole director**

- Documentary evidence to support that you are receiving financial assistance from a government body (if applicable)
- Arrears of Utilities, Services and Conservancy Charges bill, HDB rentals (if applicable)
- Individuals' latest 6 months' CPF contribution history statement
- Individuals' latest Income Tax Notice of Assessment
- Supporting documents on Dormancy (e.g., Notification from IRAS on company's waiver to submit Income Tax Return)
- For undischarged bankrupts, the Bankruptcy Order from Court and letter from the Official Assignee
- Letter/medical report (e.g., hospitalisation records from a medical institution)

**Company with more than 1 director**

- Company's latest 3 Years Income Tax Notice of Assessment (if applicable)
- Company's latest 3 Years Form C/ C-S (if applicable)
- Company's latest 6 months bank statements
- Supporting documents on Dormancy (e.g., Notification from IRAS on company's waiver to submit Income Tax Return)

- Any other relevant documents to support the appeal

**Part 6 – Declaration**

By signing this form, I acknowledge that all information provided by me is true and correct. I understand that by 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.

**Note: This form is to be filled and signed by one of the entity's officers (Director/Partner/Manager).**

Name of Authorised Person:

Signature:

Designation:

Date:

<sup>1</sup> You are encouraged to log into your CPF and IRAS accounts via SingPass to obtain digitalized copies of the CPF statements and Income Tax Notice of Assessments.