

Singapore Corporate Tax Filing Deadline for 2025



Nithi Genesan

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As the financial year rolls on, companies in Singapore should take note of an important compliance milestone fast approaching: the annual corporate tax filing deadline.

Staying on top of this process helps ensure smooth operations and avoid potential administrative issues and or penalties. To help you stay compliant and avoid unnecessary consequences, here's what you need to know:

1. Deadline and Filing Requirements

Companies are required to meet specific filing obligations regardless of their financial performance for the year, including:

- For the Year of Assessment (YA) 2025 (FYE 2024) all companies must file their Corporate Income Tax Return (Form C / C-S/ C-S (Lite)) by **30 November 2025**
- This requirement applies regardless of whether the company made profits, had losses or even if it was dormant during the financial year
- Before submitting the final tax return, companies must also file an Estimated Chargeable Income (ECI) within three months of their financial year end, unless they qualify for an ECI waiver
- Singapore's corporate tax rate remains at 17% of chargeable income.

2. Penalties and Risks of Late Filing

While most companies do file on time, it is helpful to understand what could happen if deadlines are missed, such as:

- Failing to file on time (or failing to file at all) is an offence under the Income Tax Act 1947
- Possible consequences include:
 - i. Estimated assessments (IRAS may assess tax based on its estimates).
 - ii. Composition or settlement offers to resolve offences
 - iii. Court summons or prosecution against company or responsible persons (e.g. directors)
 - iv. Penalties (e.g. fines) for late or non-filing up to SGD 5,000 in many cases.

3. Practical Tips For Compliance

Taking a proactive approach to corporate tax obligations can make the process more efficient and stress-free. Here are some practical ways to stay compliant:

- Set reminders in your calendar for key filing deadlines
- Check if your firm qualifies and use Form C-S or C-S (Lite) to reduce filing burdens
- Even if you estimate zero income or losses, file ECI (unless exempt).
- Ensure all corporate tax filings are submitted electronically

- If you are using a tax agent, ensure the staff is authorised via CorpPass for corporate tax services
- Maintain accounting records, source documents, schedules, bank statements etc. to support tax computations and claims
- Engage professional support in advance if your tax matters are complex or if your internal team requires assistance.

How Waystone Can Help

Navigating Singapore's corporate tax requirements can be complex, particularly when determining the correct forms, preparing your Estimated Chargeable Income (ECI), or finalising your tax computations. Our experienced team supports a wide range of businesses in maintaining compliance, reducing risk, and streamlining the filing process with confidence and clarity.

If you have any questions about the topics covered in this article, or would like to learn more about how Waystone's [APAC Compliance Solutions](#) team can support you in meeting your corporate tax obligations, please reach out to your usual Waystone representative or contact us via the link below.

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