

Singapore – Eligibility for Accounting / Audit Service

Dear Valued Customer :

Thank you for choosing our accounting / audit service, in order to facilitate the service process, please note that the below are the mandatory requirement based on the Singapore Companies Act Cap (50), in order for us to complete the annual obligation of the company. Please kindly refer to the chart below in determine your accounting related work prior to the arrangement on **annual filing**.

This chart determines the criteria met to enable an easy understanding of the accounting requirement and its exemption for the company's financial year end.

Required Information		Criteria on Exemption		
		Accounts Only	Accounts + Financial Statement	Accounts + Audit
Private Limited Company / Limited Liability Partnership	Dormant Company (Not Active)	---	---	---
	Individual Holding Company	✓		
	Individual Holding Company Insolvent : Liability > Assets		✓	
	Individual Holding Company >SG\$5M Revenue / Asset / Liability Value		✓	
	Individual Holding Company >SG\$10M Revenue / Asset / Liability Value			✓
	Company with Subsidiary	✓		
	Company with Subsidiary Insolvent : Liability > Assets		✓	
	Company with Subsidiary Groups of Companies over SG\$5M Revenue / Asset / Liability Value		✓	
	Company with Subsidiary Groups of Companies over SG\$10M Revenue / Asset / Liability Value			✓
	Corporate Holding Company		✓	
	Corporate Holding Company >SG\$10M Revenue / Asset / Liability Value			✓
Company Limited by Guarantee				✓

* Accounts + Financial Statements or Audit are required to submit XBRL along with their accounts at the point / prior to the Annual return filing.
* Annual Filing as known as Annual Obligations are the returns required to submit annually, that being said it concludes with Corporate Profit Tax Returns, Annual Returns, Estimated Chargeable Income Returns.

Should you require any further information, please contact your Corporate Executive for more information, thank you.

Kind Regards
SBC INTERNATIONAL

SBC Corporate Management Pte. Ltd.

10 Anson Road, #11-20 International Plaza, Singapore (079903)

A1701 (2018/10) - «列印日期»

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新加坡 – 理账及审计要求

致专贵的客户：

感谢 阁下选用我司之理账 / 审计服务。为加快服务流程，请留意以下各项根据新加坡公司法第 50 章所订立之會計要求，以便我司协助 贵公司完成年度申报责任。请参阅下表，以便于安排年度申报前了解 贵公司所需办理之相关会计工作。

为让客户更容易理解，下表已列明新加坡公司就其公司财政年结日所需之会计理账要求以及相关之豁免申报条件。

所需资料	会计条件		
	只需会计账目	会计账目 + 财务报表	会计账目 + 审计报告
无营运公司 (非活跃)	---	---	---
个人名义控股公司	✓		
个人名义控股公司 资不抵债：负债大于资产		✓	
个人名义控股公司 收入 / 资产 / 负债值大于新币 5 佰万		✓	
个人名义控股公司 收入 / 资产 / 负债值大于新币 1 仟万			✓
拥有附属公司之公司	✓		
拥有附属公司之公司 资不抵债：负债大于资产		✓	
拥有附属公司之公司 集团之总收入 / 资产 / 负债值大于新币 5 佰万		✓	
拥有附属公司之公司 集团之总收入 / 资产 / 负债值大于新币 1 仟万			✓
法团名义控股公司		✓	
法团名义控股公司 收入 / 资产 / 负债值大于新币 1 仟万			✓
担保有限公司			✓

* 会计账目 + 财务报表或审计报告需于申报周年申报表或之前连同年检申报周年业务报告 (XBRL) 一并提交。

* 年度申报 (又称年度申报责任) 为每年度必须提交之申报文件，包括企业所得税申报表、周年申报表及估计应课税收入申报表。

如有任何查询或希望索取更多的资料，请联络 阁下的专业顾问，谢谢。

(In case of any inconsistency between the Chinese and English, the English shall prevail)

此致
骏业国际

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