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No. 752 — INCOME TAX ACT 1947

SECTION 62

NOTICE TO COMPANIES TO FURNISH RETURN OF INCOME FOR
THE YEAR OF ASSESSMENT 2026

1. In exercise of the powers conferred by section 62 of the Income Tax Act (“the Act”), the Comptroller of Income Tax (“Comptroller”) hereby requires every company specified in paragraph 2 to furnish to the Comptroller a return of income by way of electronic filing or as permitted under paragraph 5 containing such complete particulars or documents as are required in the appropriate form specified in paragraph 3, for the Year of Assessment 2026 by 30th November 2026, unless time is extended pursuant to the fulfilment of any condition imposed by the Comptroller.

2. A company is required to furnish to the Comptroller a return of income if:

- (a) it is incorporated under any law in force in Singapore on or before 31st December 2025 and has commenced business or has been deriving any income for the Year of Assessment 2026 but does not include a company in respect of which winding up proceedings have commenced on or before 31st December 2025;
- (b) it is a foreign company which was at any time during the period commencing 1st January 2025 to 31st December 2025 registered with the Accounting and Corporate Regulatory Authority in accordance with Division 2 of Part 11 of the Companies Act 1967 and has commenced business or has been deriving any income for the Year of Assessment 2026; or
- (c) it is a foreign company which has income accruing in or derived from or deemed to be accrued in or derived from Singapore for the Year of Assessment 2026 and where tax on that income has not been wholly deducted and paid to the Comptroller in accordance with sections 45, 45A, 45C, 45D, 45G or 45H of the Act.

3. A company is required to furnish to the Comptroller a return of income in either of the following forms:

- (a) Form C for all companies specified in paragraph 2; or
- (b) Form C-S / Form C-S(Lite) for companies which satisfy the conditions stated in the form.

4. Where the financial accounts of any company specified in paragraph 2 are maintained in a currency other than the Singapore dollar, the company must comply with any terms and conditions that may be imposed by the Comptroller in connection with the use of that currency for the purposes of submitting a return of income.

5. Every company required by this Notice to furnish a return of income must, unless otherwise permitted by the Comptroller, furnish such return in the appropriate form specified in paragraph 3 by way of electronic filing using the electronic service.

6. For the purpose of this Notice,

“electronic service” has the same meaning as in section 2 read with section 8A of the Act; and

“foreign company” means any company incorporated or registered under any law in force outside Singapore.

Dated this 6th day of February 2026.

OW FOOK CHUEN
*Comptroller of Income Tax,
Singapore.*