**PRE - REGISTRATION**

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| STEP | DESCRIPTION | CHECK |
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| **Director** | A minimum of one resident director (a resident is defined as a Singapore Citizen, a Singaporean Permanent Resident, or a person who has been issued an Entrepass, Employment Pass, or Dependent Pass) is mandatory | *Daniel Maglietta* |
| **Company Secretary** | The company secretary must be a natural person who is ordinarily resident in Singapore | *Stamford Law* |
| **Capital** | There is no concept of Authorized Capital for Singapore companies (but usually SGD 50.000) | *SGD 600.000,00* |
| **Registered Address** | The registered address must be a physical address (can be either a residential or commercial address) and cannot be a P.O. Box | *Stamford Law* |
| **Required Documents** | Company Name, Brief Description of Business Activities, Shareholders Particulars, Directors Particulars, Registered Address, Company Secretary Particulars, Memorandum and Articles of Association (MAA), Copy of Singapore Identity Card (Director), Copy of registration documents such as Certificate of Incorporation and Memorandum & Articles of Association (corporate shareholder) | *Forms Stamford Law* |
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**REGISTRATION**

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| STEP | DESCRIPTION | CHECK |
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| **Name Reservation** | Not identical or too similar to any existing local company names, not infringe with any trademarks, is not obscene or vulgar, is not already reserved | *HT – Asia check marchio* |
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| **Register Company** | A registration fee of S$300 is payable to the Singapore Registrar of Companies at the time of incorporating a private limited liability company. |  |
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**POST - REGISTRATION**

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| STEP | DESCRIPTION | CHECK |
| **Cert. of Incorporation** | Email notification that includes the company registration number. A fee of approximately S$50 is applicable for hard copy, and it can be collected the next day from the office of the registrar. |  |
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| **Comp. Business Profile** | By making a request online and paying a small application fee |  |
| **Bank Account** |  | *Intesa/UOB* |
| **Business License** | Required for telecommunication business – To check | *Not required* |
| **GST Registration** | If the projected annual revenue exceeds SGD 1 million |  |
| **Financial Year End** | The choice of the company’s FYE date is left for the company to decide. |  |
| **Auditors** | Within 3 months from the date of incorporation | *PWC to check* |
| **Accounting Records** | For 5 years after the completion of the transactions or operations to which they relate |  |
| **Notification of changes** | Each time a change occurs in the particulars of the company or to its officers, the change must be lodged with Registrar of Companies. Failure to do so will incur penalties. |  |
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**ANNUAL FILLING**

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| STEP | DESCRIPTION | CHECK |
| **Financial Account** | In accordance with the Financial Reporting Standards of Singapore, it should consist of Statement of Comprehensive Income (i.e. Profit and Loss Account), Statement of Financial Position (i.e. Balance Sheet), Cash Flow Statement, and Statement of Changes in Equity. | *Account* |
|  |  |  |
| **ECI** | Estimated Chargeable Incomes. Required to declare the revenue amount and by filing ECI form with IRAS within 3 months of the Financial Year End for the company. |  |
| **Audit** | Once the financial accounts are ready |  |
| **AGM** | Annual General Meeting, once every calendar year. The first AGM must be held within 18 months of its incorporation. |  |
| **AR** | Annual Return, required within 1 month of AGM |  |
| **ATR** | Annual Tax Return, with IRAS by November 30 |  |
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