

Singapore Year-End Calendar

Plan the handoff before the filing deadline.

Selected rules and practice milestones | Q4 2026 to January 2027

When	What to plan
31 October 2026	FACT: IRAS lists the GST return for the period ending September. Confirm filing and payment responsibilities in the taxpayer account. [1]
30 November 2026	FACT: Corporate income-tax return filing date on IRAS's 2026 calendar; check any granted filing waiver. [1]
31 December 2026	FACT: ECI date for a September financial year-end on IRAS's calendar. Generally ECI is due within three months after year-end unless the filing waiver applies. [1,2]
January 2027 preparation	INFERENCE: Reconcile December-close records and prepare the next GST and ECI cycles from the actual year-end. ACRA annual returns and payroll reporting have separate requirements.

Before relying on a date

Check the entity, period, filing frequency, relief and authority account. Internal preparation dates are suggestions, not legal deadlines. The local responsible professional controls advice, approval and filing.

Sources checked 20 October 2026

[1] <https://www.iras.gov.sg/due-dates>

[2]

<https://www.iras.gov.sg/taxes/corporate-income-tax/basics-of-corporate-income-tax/basic-guide-to-corporate-income-tax-for-companies>