**DECLARATION IN SUPPORT OF AN APPLICATION UNDER**

**SECTION 373(12)/373(13)/373(13A)[[1]](#footnote-1) OF THE COMPANIES ACT 1967**

**IN RESPECT OF THE FOREIGN COMPANY’S/SINGAPORE BRANCH’S1**

**FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED [DD MM YYYY]**

We, the director and authorised representative of [Name of foreign company] (the “Foreign Company”) declare that:

1. the Foreign Company, bearing [unique entity number (UEN): \_\_\_\_\_\_\_\_\_\_\_\_\_], is a corporation incorporated or formed in [country of incorporation/ formation] and registered under the Companies Act 1967 as [name of Singapore Branch] (“Singapore Branch”);
2. the principal activities of the Foreign Company are [list principal activities of the Foreign Company];
3. the principal activities of the Singapore Branch are [list principal activities of the Singapore Branch];
4. for the financial year ended [financial year end date], the Foreign Company wishes to apply1 to the Registrar under:
5. section 373(12) of the Companies Act for waiver from filing its Singapore Branch’s financial statements;
6. section 373(13) of the Companies Act for relief from requirements as to audit or form and content of its financial statements and other documents or allow the foreign companies to lodge any other document; or
7. section 373(13A) of the Companies Act for relief from requirements as to audit or form and content of its Singapore Branch’s financial statements and other documents;
8. the application is made on the grounds that: [state reasons]; and
9. in relation to the Foreign Company’s application under section 373(12) or 373(13A) of the Companies Act for waiver from filing its Singapore Branch’s financial statements or relief from requirements as to audit or form and content of its financial statements and other documents, we enclose the Singapore Branch’s balance sheet, income statement and the significant accounting policies (including the basis of measurement) (if available) for the financial year ended [DD MM YYYY] in Annex A and confirm that
10. the Singapore Branch has/does not have1 a physical office in Singapore;
11. as at its financial year ended [DD MM YYYY], the Singapore Branch has [no of employees employed by the Singapore Branch] employees under its payroll;
12. the following regulatory bodies had requested the submission of an audited set of the financial statements of the Singapore Branch: [list names of regulatory bodies];
13. the Singapore Branch’s balance sheet and income statement, as lodged in the eform together with this Declaration faithfully represent all transactions entered into by the Singapore Branch and are prepared in accordance with the Accounting Standards[[2]](#footnote-2). Where the transactions of the Singapore Branch are not borne or recorded by the Singapore Branch, we have included these transactions in Annex A;

or

in relation to the Foreign Company’s application under section 373(13) of the Companies Act for relief from requirements as to audit or form and content of its financial statements and other documents or be allowed to lodge any other document, we confirm that the Foreign Company is not able to file a set of financial statements or unaudited summary financial statements as indicated in section 373(2)(b). The alternative financial information that the Foreign Company is able to file has been lodged in the eform together with this Declaration.

We hereby request the Registrar of Companies to approve the Foreign Company’s application1 under:

1. section 373(12) of the Companies Act for waiver from filing its Singapore Branch’s financial statements;
2. section 373(13) of the Companies Act for relief from requirements as to audit or form and content of its financial statements and other documents or allow the foreign companies to lodge any other document; or
3. section 373(13A) of the Companies Act for relief from requirements as to audit or form and content of its Singapore Branch’s financial statements and other documents

for the financial year ended [DD MM YYYY] only.

We declare the information submitted above is true and correct to the best of our knowledge. We are aware we may be liable to prosecution if we submit any false or misleading information in this declaration.

Director of Foreign Company registered with ACRA

|  |  |  |
| --- | --- | --- |
| Declaration made in [Singapore] on this [] day of [] | }  }  } | \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ |
|  |  | [Name]  [Designation] |

Authorised representative of Foreign Company registered with ACRA

|  |  |  |
| --- | --- | --- |
| Declaration made in [Singapore] on this [] day of [] | }  }  } | \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ |
|  |  | [Name]  [Designation] |

1. Please delete as appropriate. [↑](#footnote-ref-1)
2. Accounting Standards refer to the Singapore Financial Reporting Standards (International) (“SFRS(I)”), Singapore Financial Reporting Standards (“SFRS”), Singapore Financial Reporting Standards for Small Entities (SFRS for SE) or Charities Accounting Standards, as issued by the Accounting Standards Council, as may be applicable. [↑](#footnote-ref-2)