

## **PRACTICE DIRECTION NO. 5 OF 2008**

### **IMPLEMENTATION OF UNIQUE ENTITY NUMBER (UEN)**

1. This Practice Direction seeks to inform BizFile users of the scheduled BizFile downtime from 24 December 2008 to 31 December 2008 for the conduct of the Unique Entity Number (UEN) conversion exercise for entities registered with ACRA.

#### **Background**

2. From 1 January 2009, all entities that are registered in Singapore will enjoy the convenience of having a single identification number to transact with the Government. Starting in 2009, registered entities will have a single registration or reference number, known as the Unique Entity Number (UEN), that will be used by all government agencies. All registered entities such as businesses, local companies, foreign companies, limited liability partnerships (LLPs), societies, representative offices, healthcare institutions and trade unions will be issued with a UEN.

#### **BizFile System Downtime for UEN Conversion Exercise - 24 December 2008 to 31 December 2008**

3. ACRA will carry out the UEN conversion exercise for all registered entities in BizFile between 24 December 2008 to 31 December 2008 to facilitate the system migration to UEN. BizFile will not be available from 0000 hours on 24 December 2008 to 2359 hours on 31 December 2008.

4. During this period, there will not be any access available to BizFile for all BizFile users. All transactions which are saved and not filed by 23 December 2008 will be deleted during the UEN conversion exercise. BizFile users are thus reminded to complete the filing of any saved transactions in the system by 23 December 2008.

#### **Special Manual Filing Arrangements for time sensitive transactions**

5. During the period of BizFile downtime, ACRA will make available special arrangements to accept manual lodgment at ACRA counters for the following time sensitive and critical transactions:

- a) registration of charges;

- b) allotment of shares transactions required for SGX purposes; and
- c) extension of time under sections 175 and 201 of the Companies Act, Cap. 50 and section 24(3) of the Limited Liability Partnerships Act, Cap. 163A, if the due dates fall within the period when BizFile is unavailable.

6. For charge application, no charge number will be issued by ACRA during the manual filing since ACRA will only be able to submit the application online when the BizFile system is available from 1 January 2009. However, the date of lodgement of the charge will be the date the documents are lodged manually and accepted at ACRA.

7. Similarly for the manual application for the extension of time under sections 175 and 201 of the Companies Act, Cap. 50 and section 24(3) of the Limited Liability Partnerships Act, Cap. 163A, ACRA will only be able to process the applications online when the BizFile system is available.

8. Please refer to the Frequently Asked Questions (FAQs) for more information and the applicable manual forms of the affected transactions at [http://www.acra.gov.sg/Publications/UEN\\_FAQ.htm](http://www.acra.gov.sg/Publications/UEN_FAQ.htm)

### **Purchase of Information**

9. Customers will not be able to purchase information on entities through BizFile during the system downtime period. Purchase of Business / People Profiles can be made at the following ACRA's information service providers:

- (i) CrimsonLogic Pte Ltd  
(Formerly known as Singapore Network Services Pte Ltd)  
Enquiry Line : 6887 7888  
Website: <http://www.crimsonlogic.com.sg>  
URL to view services: <http://www.biznet.com.sg>
- (ii) Dun & Bradstreet (Singapore) Pte Ltd (D&B)  
Enquiry Line : 6565 6262  
Website: <http://www.dnb.com.sg>  
URL to view services: <http://www.icdnb.com.sg>

- (iii) DP Information Network Pte Ltd (DPI)  
Enquiry Line : 6738 1900  
Website: <http://www.dpgroup.com.sg/dpinfo>  
URL to view services: <http://www.1questnet.com>

## **FS Manager**

10. During the period from 24 December to 31 December 2008, FS Manager will continue to be accessible for the preparation of financial statements in eXtensible Business Reporting Language (XBRL). However, please note the following:

- Save your XBRL financial statements in your local drive. Do not save your XBRL financial statements in BizFile prior to 24 December 2008 without completing the annual return filing process as all saved XBRL financial statements in BizFile will be deleted after the system migration to UEN; and
- Authorised personnel login of BizFile to use FS Manager will not be available during the abovementioned period. To generate a Portable Document Format (PDF) copy of the financial statements using FS Manager for Annual General Meeting (AGM) purposes, please do so before 24 December 2008 or from 1 January 2009.

11. Please note that for annual return filing of XBRL financial statements on or after 1 January 2009, the auditors' information in the XBRL financial statements should adopt the UEN format as Public Accounting Firms and LLPs will also be issued with UEN. These changes must be made to the XBRL financial statements before annual return filing after 1 January 2009.

## **Obligation to publish registration number – grace period for LLPs**

12. Under section 27(1) of the Limited Liability Partnerships Act [LLP Act], an LLP must ensure that its invoices and official correspondence bear the name and registration number of the LLP.

13. For the purposes of section 27(1) LLP Act:

- (i) any registration number issued by ACRA to an LLP before 1 January 2009 may continue to be used as a registration number of the limited liability partnership for the purposes of section 27(1) LLP Act until and including 31 December 2009; and

(ii) the UEN issued on 1 January 2009 will, with effect from 1 January 2009 and until and including 31 December 2009, concurrently be a registration number of the limited liability partnership for the purposes of section 27(1) of the Limited Liability Partnerships Act, but will, after 31 December 2009, be the sole registration number of the limited liability partnership.

14. An LLP which is registered before 1 January 2009 will therefore need to change the registration number appearing on its invoices and official correspondence to UEN at its next print of the stationery, and not later than by 1 January 2010.

15. An LLP registered on or after 1 January 2009 should reflect the UEN issued to it upon registration on its invoices and official correspondence as the registration number.

### **What is your UEN and what it means to you**

16. Upon the completion of the UEN conversion exercise from 1 January 2009, UEN will be used to access any entity records in BizFile (<http://www.bizfile.gov.sg>). The change will affect all the transactions ranging from registration of entity, filing of changes, enforcement as well as the purchase of information using BizFile.

17. If you are a business or local company registered with ACRA, there will be no change in your registration or reference number. Your existing ACRA registration number will be retained as your UEN. However, please note that if your business owner or your company shareholder(s), auditor, chargee(s), liquidator(s) or receiver(s) is a limited liability partnership, foreign company, public accounting firm, an unregistered local entity or an unregistered foreign entity, their existing registration number will be replaced by a new UEN.

18. If you are a limited liability partnership, foreign company, public accounting firm, an unregistered local entity or an unregistered foreign entity), a new UEN will be issued to you.

19. The table below describes the three UEN formats

	<b>Issued To</b>	<b>UEN Format</b>	<b>Description</b>
A	Businesses <sup>1</sup>	<b>nnnnnnnnX</b> (9 digits)	“n” = a number “X” = a check alphabet “yyyy” = year of incorporation
B	Local companies <sup>1</sup>	<b>yyyynnnnnX</b> (10 digits)	
C	All other entities (LLPs, foreign companies, public accounting firms, unregistered local entities and unregistered foreign entities) which will be issued new UEN	<b>TyyPQnnnnX</b> (10 digits)	“n” = a number “P” = an alphabetical letter “Q” = an alpha-numeric digit “PQ” = Entity-type <sup>2</sup> “Ryy”/ “Tyy” / “Syy” = year of issuance <sup>3</sup> “X” = a check alphabet  For example, the UEN for a limited liability partnership (LLP) formed on 1 January 2009 could be “T09LL0001B”.

<sup>1</sup> No change from existing ACRA Registration Number

<sup>2</sup> E.g. ‘LL’ = ‘Limited Liability Partnership’

<sup>3</sup> ‘T’ represents ‘20’, ‘S’ represents ‘19’, ‘R’ represents ‘18’. E.g. T08 means year 2008, S99 means year 1999 and R88 means year 1888

### **Online enquiry of the UEN of an entity**

20. If you need to check the new UEN for any entity, you can visit the UEN website at <http://www.uen.gov.sg> to do a simple online enquiry.

### **Other Information/ Further Clarification**

21. You can access a list of FAQs on the impact of BizFile transactions due to ACRA’s UEN Conversion exercise between 24 December and 31 December 2008, at [http://www.acra.gov.sg/Publications/UEN\\_FAQ.htm](http://www.acra.gov.sg/Publications/UEN_FAQ.htm) assist you on any query relating to this exercise.

22. For further enquiries, please visit our interactive web service at <http://www.acra.gov.sg/askacra> under the subject matter “UEN” or you may contact ACRA’s Helpdesk at Tel: 62486028.

Issued on 5 December 2008  
MS JUTHIKA RAMANATHAN  
CHIEF EXECUTIVE AND REGISTRAR OF COMPANIES  
ACCOUNTING AND CORPORATE REGULATORY AUTHORITY  
(ACRA)  
SINGAPORE