

Global incorporation checklist

Choose the jurisdiction for the right reason, form the company in a fortnight, and never miss the filings on either side of the border.

A company built for customers everywhere still has to be registered somewhere. The matrix decides where; the checklists get it formed and funded; the last table is what you owe every year.

1. The decision

	Delaware C-corp	UK Ltd	Singapore Pte Ltd	Home country first
Choose when	US investors or accelerators are in sight	Europe-facing; UK angels (SEIS relief)	Asia hub; SEA or Japanese investors	Founders and first customers are at home
Formation cost	About \$500 via Stripe Atlas; \$400-820 via Clerky / Firstbase	£100 at Companies House (from Feb 2026)	S\$315 ACRA + nominee director and secretary fees	Local professional fee
Needs	Registered agent, EIN, US bank	Director identity verification, UK account	A resident director, a company secretary	Nothing new
Recurring	Franchise tax + annual report by 1 March; federal return; Form 5472 if foreign-owned	Confirmation statement; accounts; corporation tax return	ECI within 3 months of FY end; Form C-S by 30 Nov; annual return	Your country's calendar
Our reason				

Where our first two investors are likely to be

Where our first ten customers will pay from

Decision and the one trigger that would change it

A named investor, programme or platform

2. Formation (same fortnight)

- ☐ Founders' agreement signed; equity split and vesting agreed (see the founders' agreement checklist).
- ☐ Company formed through the chosen service; formation documents saved.
- ☐ Tax number obtained (EIN for a US company - no SSN needed; UTR / CT reference in the UK; UEN in Singapore).
- ☐ Registered agent (US) or registered office (UK) in place and on auto-renew.
- ☐ Founder stock issued with vesting; US founders file the 83(b) election within 30 days and keep proof of mailing.
- ☐ Cap table created (Carta or a spreadsheet) with the option pool reserved.
- ☐ Business bank account open (Mercury / Wise / Airwallex or local); payouts from the payment provider land in it.
- ☐ Accounting software connected; an accountant appointed in the country of incorporation and one where the founders live.

3. Before the first investor

- ☐ Standard SAFE (post-money) or local equivalent chosen; no edits without a lawyer's reason.

- ☐ Every SAFE modelled in the cap table at its cap, as if converted.
- ☐ Side letters: pro-rata, information rights, board seats - declined for small cheques.
- ☐ Data room started: formation documents, cap table, agreements, IP assignments, bank statements.

4. Every year

Filing	Rule	Your date	Owner
Delaware franchise tax and annual report	By 1 March		
US federal corporate return (Form 1120) and Form 5472 if foreign-owned	15 April (extensions available)		
UK confirmation statement and annual accounts	Annually; accounts 9 months after year end		
UK corporation tax: payment then return	Payment 9 months and 1 day after year end; return 12 months		
Singapore ECI, annual return, Form C-S	ECI 3 months after FY end; Form C-S by 30 November		
Sales tax / VAT where customers are (or merchant of record handles it)	Per jurisdiction; EU OSS quarterly		
Personal tax where each founder lives	Local calendar		

General information as of October 2026. Not legal, tax or investment advice; fees, thresholds and programme terms change - check the official page before relying on a figure, and use a qualified professional where the roadmap says so.