

Form GST F1

Application For GST Registration

Explanatory Notes

Please read the following carefully before completing the GST F1 application form to avoid delay in the processing of your application:

Important Notes

If the value of your taxable supplies in the past 12 months is more than S\$1 million **OR** you are currently making taxable supplies and expect the value of your taxable supplies in the next 12 months to be more than S\$1 million, you are required to apply for GST registration within 30 days from the date your liability arose.

1. Definitions

- 1.1 **"Taxable supplies"** refer to supplies of goods and services (include **standard-rated** and **zero-rated supplies**) made in Singapore other than exempt supplies. Out-of-scope supplies are also excluded.
- 1.2 **"Standard-rated supplies"** refer to taxable supplies of goods or services supplied in Singapore. For example, sale of goods in a supermarket.
- 1.3 **"Zero-rated supplies"** refer to export of goods or international services. For example, provision of international transport.
- 1.4 **"Exempt supplies"** refer to the sale and lease of residential properties and financial services. For example, income from sale of shares and interest.
- 1.5 **"Out-of-scope supplies"** refer to third country sales and goods in transit. For example, sale of goods directly from China to India where the goods do not enter Singapore.
- 1.6 **"Taxable turnover"** refers to the total value of all taxable supplies made in Singapore (excluding GST) in the course or furtherance of business. This includes the value of all standard-rated supplies and zero-rated supplies but it excludes exempt supplies, out-of-scope supplies and sale of capital assets. For the purpose of determining your liability for GST registration, the value of exempt supplies that are international services under Section 21(3) of the GST Act should also be excluded from your total taxable supplies.
- 1.7 **"Accounting period"**, known also as Prescribed Accounting Period, refers to the period covered by the GST return or known alternatively as the prescribed accounting period. The standard period is 3 months, which will coincide with your financial year end. However, you may apply for monthly/six-monthly/special accounting period, which is subject to approval on a case-by-case basis.

2. Taxable Person

2.1 Sole-Proprietorship

A sole-proprietorship is a business firm owned by one person or one company. If you are a sole-proprietor, GST registration will be in your personal/corporate name. Please provide a copy of the latest Accounting and Corporate Regulatory Authority (ACRA) Business Profile for each of your sole-proprietorship businesses. Upon approval of this application, you will be required to charge and account for GST on all the sole-proprietorship businesses owned by you including all your subsequent new sole-proprietorship businesses. If you are an individual sole-proprietor (that is, you are registered for GST in your personal name), you are also required to charge and account for GST on income earned from any trade, profession or vocation (e.g. taxi driver, hawker, insurance agent, multi-level marketing agent, freelance fitness instructor, freelance book-keeper, accountant with your own business practice).

If you are not a Singapore citizen or permanent resident in Singapore, please enclose a duly completed Letter of Authorisation according to our standard format in Appendix 1.

If your sole-proprietorship business was converted from a partnership, please complete Section 3 of the Form GST F1. You should not use the transferor (previous owner)'s GST registration number to charge or claim GST.

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If you are already registered for GST for your existing sole-proprietorship business, you are not required to submit another Form GST F1 for your new sole-proprietorship business. You should use the same GST registration number to charge GST from the start of your business. You must inform us in writing and provide a copy of the ACRA Business Profile of the new business for our updating within 30 days from the change.

2.2 Partnership and Joint Venture

For a partnership or joint venture business, GST registration will be in the name of the respective partnership or joint venture business.

You must complete both Form GST F3 and Form GST F1. Please provide a copy of the latest ACRA Business Profile of the partnership.

If all the partners are not Singapore citizens or permanent residents in Singapore, please enclose a duly completed Letter of Authorisation according to our standard format in Appendix 1.

Similarly, if there is a change in the composition of partners [i.e. withdrawal/addition of partner(s)] and the business constitution remains as a partnership, you need to inform us in writing and provide a copy of the latest ACRA Business Profile(s) and the Form GST F3 for our updating within 30 days from the change of business constitution.

If your partnership business was converted from a sole-proprietorship, please complete Section 3 of the Form GST F1. You should not use the transferor (previous owner)'s GST registration number to charge or claim GST.

2.2.1 Partnership with the same composition of partners

For a partnership or joint venture business, the value of taxable supplies is the sum of taxable turnover of all partnerships having the same composition of partners.

The name of all your partnership businesses (with the same composition of partners) should be listed on page 1 and the particulars of all your partners have to be given and signed by every partner on page 2 of the Form GST F3.

Once a partnership is registered for GST, all other partnerships with the same composition of partners will be liable to register for GST. Thus, if you set up a new partnership with the same composition of partners, you are required to submit another Form GST F1, Form GST F3 and a copy of the latest ACRA Business Profile of the new business **before** the commencement of the business. The new partnership will then be assigned a new GST registration number and can start charging GST from their business commencement date.

2.2.2 Joint Venture

If the joint venture is already registered with ACRA as a partnership with Unique Entity Number (UEN), please refer to 2.2.1 above. If the joint venture is registered as a corporate with UEN, please refer to 2.3 below.

For joint ventures not registered with ACRA, please complete both the Form GST F3 and Form GST F1.

The name of the joint venture should be listed on page 1 and the particulars of all your partners have to be given and signed by every partner on page 2 of the Form GST F3.

For registration of joint venture business, documentary evidence (e.g. partnership agreement, JV contracts, deeds, letter of undertaking) supporting the existence of the joint venture is required.

2.3 Companies, Limited Liability Partnerships and Unincorporated Bodies

If your business is a limited liability partnership, corporate or unincorporated body, GST registration will be in the individual name of your limited liability partnership, company, franchisee, branch, representative office, Management Corporation, club, association, statutory board etc. You need to also account for GST on the sole-proprietorship business(es) registered under your corporate company's name.

If you are a company or limited liability partnership, please provide a copy of the latest ACRA Business Profile.

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Each limited liability partnership would be treated as an entity on its own, even though they may consist of the same composition of partners. As such, the limited liability partnership would have to determine its own registration liability separately.

If you are not an organisation registered with ACRA, example, Management Corporation, Professional Body, Club/Association etc, please provide a copy of your Letter of Incorporation issued by the relevant approving authority.

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If you are a company or limited liability partnership incorporated overseas, please provide a copy of your Letter of Incorporation and a Letter of Authorisation according to our standard format in Appendix 1.

If you have taken over the business of a sole-proprietorship or partnership or another company, please complete Section 3 of the Form GST F1. You should not use the transferor (previous owner)'s GST registration number to charge or claim GST.

3. How to determine your liability to register for GST

3.1 Compulsory Registration

You are liable to register for GST if the value of your taxable supplies* is more than S\$1 million in the past 12 months or you are currently making taxable supplies and expect the value of your taxable supplies to be more than S\$1 million in the next 12 months. For a sole-proprietor, the value of taxable supplies is the total taxable turnover of all your sole-proprietorship businesses and other business activities (for example, commission received) conducted by you. For a partnership or joint venture business, the value of taxable supplies is the total taxable turnover of all partnerships having the same composition of partners.

The sale of capital assets should be excluded in determining your liability to register.

* If your business was transferred to you, you have to include the turnover of your transferor (previous owner) to determine your liability, i.e. you are liable for registration if the previous owner's turnover for the past three quarters and your business turnover for the current quarter is more than \$1 million.

(a) Retrospective Basis

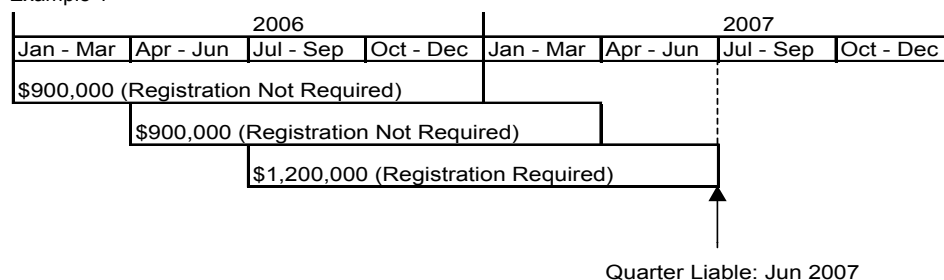
Your liability for GST registration will arise if **at the end of any quarter ending Mar, Jun, Sep or Dec**, the total value of taxable supplies made in Singapore in that quarter and the immediate past 3 quarters (i.e. 12 continuous months) is more than S\$1 million.

Notwithstanding the above, if you **are certain** that the turnover for the next 12 months will not be more than \$1 million, you are not required to be GST-registered.

However, you may choose to be GST-registered on voluntary basis where a current effective date of registration will be granted to you. Please complete 7A and 8A of the Application Form.

Important Note: Your effective date of registration will be back-dated to the time your liability arose should your turnover be more than \$1 million within the next 12 months.

Example 1



Once you have determined that your liability arose under this section, you are required to apply for GST registration within 30 days of the end of that relevant quarter. From the example above, you are required to submit your application for GST registration by 30 Jul 2007. The Comptroller of Goods and Services Tax (CGST) will then register you by **01 Sep 2007**.

- If your liability arose on **30 Sep 2007**, you are required to notify the CGST by 30 Oct 2007 and you will be registered by **01 Dec 2007**.
- If your liability arose on **31 Dec 2007**, you are required to notify the CGST by 30 Jan 2008 and you will be registered by **01 Mar 2008**.
- If your liability arose on **31 Mar 2008**, you are required to notify the CGST by 30 Apr 2008 and you will be registered by **01 Jun 2008**.

Should your liability to register have arisen earlier, your effective date of GST registration will be back-dated. Please refer to Point 3.2 for late notification of liability for GST registration.

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(b) **Prospective Basis**

Your liability for GST registration will also arise if **at any time, you have reasonable grounds** (e.g. confirmed sales contract) for believing that the total value of your taxable supplies in the next 12 months will be more than S\$1 million.

Important Note: You must be currently making taxable supplies to come under this basis for compulsory registration.

Example 2

You have confirmed sales contracts on 1 Apr 2006, 19 Sep 2006 and 31 Dec 2006. Hence, you made a forecast of the value of your taxable supplies as shown in the table.

Determination date/ Date of forecast	Period under review (next 12 months)	Expected Taxable Turnover for the next 12 months	Registration Required?
01 Apr 2006	1 Apr 2006 to 31 Mar 2007	\$901,000	No
19 Sep 2006	19 Sep 2006 to 18 Sep 2007	\$925,000	No
31 Dec 2006	31 Dec 2006 to 30 Dec 2007	\$1,150,000	Yes

The date of forecast refers to the date on which you make the forecast that your taxable turnover for the next 12 months will be more than S\$1 million. It should not be a **date later** than the date of your application.

You will be required to apply for GST registration within 30 days from the date of forecast (i.e. by 30 Jan 2007 in this example) and the Comptroller shall register you by the end of the 30 days from the date that your liability arises (i.e. by 31 Jan 2007 in this example).

Should your liability to register have arisen earlier, your effective date of GST registration will be back-dated. Please refer to Point 3.2 for more details on late notification of liability for GST registration.

3.2 Late Notification of Liability for GST Registration

If you fail to apply for GST registration within the required time, you may be liable to a fine up to S\$10,000 and a penalty equal to 10% of the tax due in respect of each year starting from the date on which you are required to make the notification or to apply for GST registration.

Once your effective date of registration is back-dated, you will be required to account for GST to the Comptroller on all standard-rated supplies you have made in the past since your effective date of registration. You are required to account for the output tax you have collected based on the applicable prevailing GST rate.

In the event that you are unable to collect the GST from your customers, we are prepared to grant you an administrative concession to account for output tax based on the tax fraction of 3/103, 4/104, 5/105 or 7/107 (whichever is applicable) of the consideration you received for all standard-rated supplies you made since the effective date of the back-dated registration.

3.3 Voluntary Registration

If your taxable supplies :

- (1) is not more than S\$1 million in the past 12 months and is not expected to be more than S\$1 million in the next 12 months; or
- (2) is **expected to be more than S\$1 million** in the next 12 months but you **have not started** making taxable supplies;

you may apply for GST registration under voluntary basis provided:

- (1) you make taxable supplies **or** wholly out-of-scope-supplies **or** exempt supplies of financial services (specified in paragraph 1 of the Fourth Schedule) where such financial services qualify as international services under section 21(3) of the GST Act; OR
- (2) you carry on a business and intend to make such supplies in the course or furtherance of that business.

Once your application is approved, you have the same obligations as any other taxable person and you must remain registered for **at least two years**. However, the Comptroller can cancel your registration if you do not make taxable supplies by the date you expect to make your first taxable supply as specified in your Form GST F1.

These obligations will be covered under Point 5 of the Explanatory Notes.

3.3.1 Out-of-Scope Supplies

You may apply for voluntary registration if you make **wholly** out-of-scope supplies provided:

- (1) you have a business establishment in Singapore or if your usual place of residence is in Singapore; and
- (2) you are carrying on a business and make or intend to make:
 - (i) supplies outside Singapore which would be taxable supplies if made in Singapore; or
 - (ii) supplies within Zero GST Warehouse Scheme.

Each application will be reviewed on a case-by-case basis.

After your application has been approved, if you:

- (1) cease to make or cease to have the intention of making :
 - (i) supplies outside Singapore which would be taxable supplies if made in Singapore or
 - (ii) supplies within a Zero GST Warehouse Scheme; or
- (2) make or have the intention to make taxable supplies in Singapore;

you must inform the Comptroller within **30 days** from the date of change.

3.3.2 Exempt supplies of financial services

You may apply for voluntary registration if you make exempt supplies of financial services specified in paragraph 1 of the Fourth Schedule, where the financial services are also international services under section 21(3) of the GST Act. This is provided that:

- (1) you are a corporate body¹; and
- (2) you make or have the intention to make the abovementioned exempt supplies of financial services.

Each application will be reviewed on a case-by-case basis.

After your application has been approved, if you cease to make or cease to have the intention of making exempt supplies of financial services that are international services, you must inform the Comptroller within 30 days from the date of change.

4. Security Deposit

You may be required to provide a security deposit if:

- (1) You have outstanding income tax/penalties, and/or
- (2) You have been/are a director/partner/sole-proprietor of another business, and the business has outstanding tax/penalties/returns, and/or
- (3) Any other reasons that the Comptroller deems fit.

Upon receipt of your application for GST, we will inform you on the amount of security deposit required. The security deposit must be in the form of a banker's guarantee/ insurance guarantee.

If you are applying for voluntary registration and did not provide the security deposit when required, we will reject your application for the GST registration.

¹ If you are not a corporate body, you can also apply for registration provided you are carrying on a business that is licensed by a regulatory authority such as the Monetary Authority of Singapore ("MAS").

5. Obligations of a GST-registered Person

Some of these obligations include:

- (1) Collecting and accounting for GST on the supplies of goods and services made in Singapore;
- (2) Displaying, advertising, publishing or quoting GST-inclusive prices for any supply of goods or services to the public;
- (3) Keeping business and accounting records for at least five years²;
- (4) e-Filing GST returns and submitting payment of the tax due (if any) not later than one month after the end of the accounting period, failing which the Comptroller may make an estimated assessment of the tax due. Penalties can be imposed if you fail to e-File your GST returns and/or make payments by the due date. If there is no transaction done, you are still required to submit a "NIL" GST F5.

The penalty for late submission of the return is S\$200 per month for each month that the return remains outstanding (subject to a maximum of S\$10,000 for each return outstanding). In addition, 5% penalty will be levied on the amount of tax unpaid by the due date and an additional penalty of 2% per month on tax remaining unpaid after 60 days from the due date of the prescribed accounting period (subject to a maximum of 50% of the outstanding tax) may also be imposed.

In the case of failure to e-File your GST Returns, upon conviction, you can be liable to a fine up to \$5,000 and in default of payment, an imprisonment term up to six months;

- (5) Reflecting your GST registration number on all tax invoices, simplified tax invoices and receipts;
- (6) Informing the Comptroller in writing of your intention to transfer your business 30 days before the date of transfer;
- (7) Informing the Comptroller in writing and applying for cancellation of GST registration if your business ceases to make taxable supplies;
- (8) If you cancel your GST registration, you have to account for GST on the open market value of all taxable business assets held where the total value is more than S\$10,000 on the last day of your GST registration and input tax has been allowed on these assets previously. These assets include goods that are imported into Singapore under the Approved Schemes such as Major Exporter Scheme/ Approved Third Party Logistics Company Scheme/ Approved Import GST Suspension Scheme/ Approved Contract Manufacturer And Trader Scheme, stocks, fixed assets and non-residential properties owned by you; and
- (9) If you are under voluntary registration (e.g. your annual taxable turnover is not / not expected to be more than \$1 million or you have not started making taxable supplies at the point of application), you have to remain registered for at least two years. In addition, you are required to comply with the following conditions:
 - (a) The director of the company/ sole-proprietor/ partner/ trustee of the business is required to complete the e-Learning course "GST-Before I Register" and its quiz **before** applying for registration;
 - (b) attend the compulsory course "Introduction to GST" by IRAS within three months from the effective date of GST registration;
 - (c) make taxable supplies within two years³; and
 - (d) be on GIRO payment plan for GST payment and/or refund.

The Comptroller may also impose other conditions on your GST registration and may cancel your GST registration if you fail to comply with any of the conditions.

² This is applicable to records pertaining to prescribed accounting periods ending on or after 1 Jan 2007. For records pertaining to prescribed accounting periods ending before 1 Jan 2007, you are required to keep them for seven years.

³ This is applicable to a voluntarily registered person who has not started making taxable supplies at the point of application.

APPOINTMENT OF LOCAL AGENT:

Under Section 33(1) of the Goods and Services Tax Act, an agent resident in Singapore must be appointed as the substituted person of the overseas person (who is applying for GST Registration) to be accountable for any tax or any duties accountable by the overseas person. As such, please give us a Letter of Authorisation from the applicant (i.e. the overseas trader).

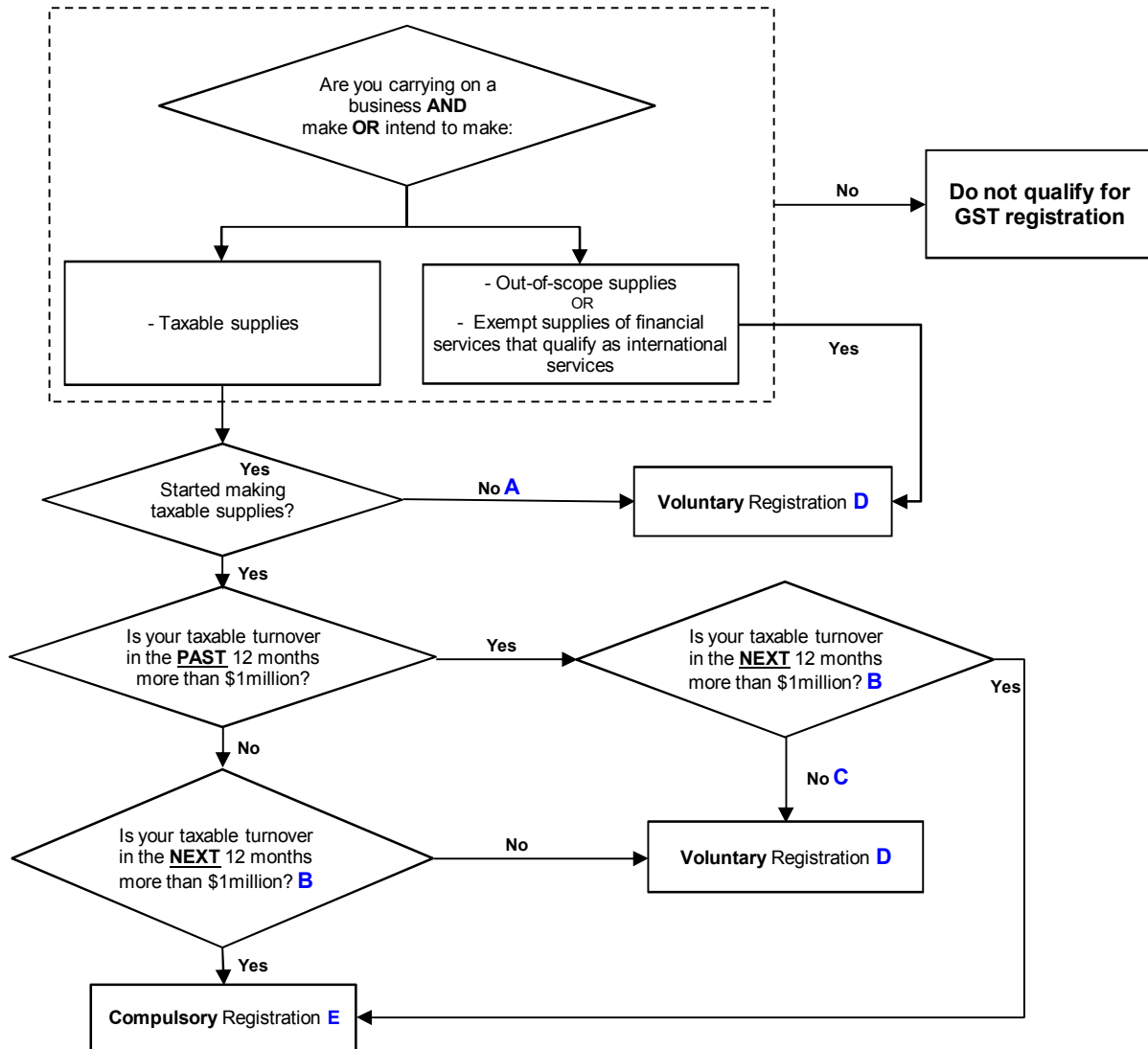
Do not fax or email the letter. Please send the letter by post or submit it at IRAS Taxpayer Services centre. Please prepare the letter using **your company letterhead** based on the following format:

Overseas Trader (Name) hereby appoints Singapore Employee or agent (Name, NRIC/UEN & Address) as *his/her/its/their agent for the purpose of complying with *his/her/its/their legal obligations in connection with GST and authorises *him/her/them for this purpose to sign GST Returns and all other documents.	
Name of Overseas Trader:	_____
Full Name of Signatory & Designation:	_____
Signature & Date:	_____
Agreed and accepted as of DD/MM/YY.	_____
Name of Local Agent:	_____
Full Name of Signatory & Designation:	_____
Signature & Date:	_____
* <i>Delete as appropriate</i>	

If you are a foreign company **not registered** with the Accounting And Corporate Regulatory Authority (ACRA), you are also required to provide us with the following information:-

- a. Detailed description of your business activity (including how the transactions are carried out in Singapore).
- b. Whether you will be setting up a branch in Singapore. If yes, please provide a copy of the certificate of registration. If no, please give us the reasons.
- c. Nature of business carried on by your local agent.
- d. Detailed description of duties and responsibilities of your local agent.
- e. Certificate of incorporation of overseas company.

How to determine if you should register under compulsory or voluntary basis.



A - In the event that the intention to make taxable supplies did not materialise, input tax claimed previously will be withdrawn if the Comptrollers is not satisfied that you have firm intention to make taxable supplies from the start.

When your GST registration is cancelled, you are required to account for deemed output tax if the value of your taxable assets on hand including stock and non-residential properties (*for which input tax has been allowed previously*) is more than S\$10,000. The deemed output tax is also applicable to goods imported under Approved Schemes such as Major Exporter Scheme (MES), Approved Third Party Logistics Company Scheme (A3PL), Approved Import GST Suspension Scheme (AISS), Approved Contract Manufacturer And Trader (ACMT) Scheme.

C - You must be certain that the turnover for the next 12 months will not be more than \$1 million. If so, you are not required to be GST-registered. You can choose to be GST-registered on voluntary basis, in which case, you will be GST-registered with effect from a current effective date. Please complete 7A **and** 8A of the Application Form.

IMPT NOTE: Your effective date of registration will be backdated to the time your liability arose should your turnover be more than \$1 million within the next 12 months.

B - You must have a sound basis in forecasting turnover and support it with documentary evidence (e.g. confirmed contracts, agreements).

D - Please attach documentary evidence that you are in business and have the intention to make the said supplies with the GST F1 application.

You will also need to be on GIRO payment plan for GST payment and/or refund. Your application for GST registration will be **rejected** without the supporting documents & GIRO Application form.

Refer to "Documentation Checklist" for the list of required supporting documents.

E - Please attach documentary evidence such as financial statements, finalised accounts, confirmed contracts, agreements etc with the GST F1 application. Your application for GST registration cannot be processed without the supporting documents.

IMPT NOTE: Your effective date of registration will be backdated to the time your liability arose.

Refer to "Documentation Checklist" for the list of required supporting documents.

GST F1 APPLICATION FOR GST REGISTRATION



INLAND REVENUE
AUTHORITY
OF SINGAPORE

The Comptroller of Goods and Services Tax
55 Newton Road, Revenue House, Singapore 307987 Tel : 1800-356 8633

Before you complete this form, please read the e-Tax Guide 'Do I Need to Register?' and the attached Explanatory Notes.

Important Notes:

- (1) This form may take 20 minutes to complete.
- (2) You will need the following information to complete the form:
 - Unique Entity Number (UEN) or Business Registration Number
 - Total Taxable Supplies for the next 12 months.
 - Date on which you have started or intend to start making your first taxable supply (i.e. your first sale)
 - Financial Year End Date
 - Name and version of accounting software
 - Particulars and experience of GST preparer
 - Bank Account Number to apply for GIRO (for voluntary registration)
- (3) Please refer to the **Documentation Checklist** for the list of mandatory documents to be enclosed with this application form. They include:
 - Supporting documents that show your firm intention to make taxable supplies (e.g. copies of recent sales invoices, purchase orders received, accepted quotations, receipts issued, business plan or contracts/agreements etc).
 - Letter of Authorisation from Sole-Proprietor/ Partner/ Director/ Owner of the business if you are signing off as the authorised official.
- (4) Businesses applying for voluntary registration are required to be on the GIRO payment plan for GST payment and/ or refund. The director of the company/ sole-proprietor/ partner/ trustee of the business is required to complete the e-Learning course "GST-Before I Register" and its quiz before applying for registration.
Your application for GST registration will be rejected if the e-learning course and its quiz is not completed by the relevant personnel, or without the supporting documents and GIRO Application form.
- (5) Please complete the Questionnaire and Responsibilities & Obligations form at the back of this form. Incomplete Questionnaire/Responsibilities & Obligations form will delay the processing of your application.
- (6) **Do not fax or email the completed Form GST F1. Please send the original signed form by post or submit at IRAS Taxpayer Services Centre.**

Section 1: Registrant's Particulars (Please complete either A, B or C only)

1. Name of Registrant

A. Company / Limited Liability Partnership or Unincorporated Bodies – please state the name of your company, club, society, statutory board, management corporation etc.
(IMPT: Read Explanatory Notes Point 2.3)

	UEN/ Business Registration Number

B. Sole-proprietor – please state your full name:
(IMPT: Read Explanatory Notes Point 2.1) [Note: A sole-proprietor can be an individual/ corporate]

	UEN/Business Registration Number/NRIC/Passport/Fin Number

Name and business registration number of each of your sole-proprietorship business:

i

	UEN/Business Registration Number

ii

	UEN/Business Registration Number

For a sole-proprietor, you have to sum up the taxable turnover of all your businesses, vocation and profession registered in your personal/ corporate name and other business activities conducted by you when completing Section 5.

If there are more than two sole-proprietorship businesses, please provide the above required information under a separate attachment. Please enclose the ACRA Business Profile for each sole-proprietorship business when submitting the application form.

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7. Compulsory Registration (IMPT: Read Explanatory Notes Point 3.1)

(If your liability to register have arisen earlier, your effective date of GST registration will be back-dated)

A. Retrospective Basis

My taxable supplies in the 12-month period at the end of any quarter ending Mar, Jun, Sep or Dec in the past was more than S\$1 million.

Yes

No

[Proceed to 7B]

If YES, please complete the date below:

My taxable supplies was more than S\$1 million in the quarter ended

M M Y Y

[Proceed to 9]

B. Prospective Basis

I am **currently making taxable supplies** and expect my taxable supplies in the next 12 months to be more than S\$1 million.

Yes

No

[Proceed to 8]

Expected value of standard-rated supplies in the next 12 months (A)

S\$, . 0 0

Expected value of zero-rated supplies in the next 12 months (B)

S\$, . 0 0

*Total expected value of taxable supplies in the next 12 months (A) + (B)

S\$, . 0 0
(*This figure should be more than S\$1 million)

When did you make the forecast?

D D M M Y Y

Description of the basis of your forecast

If you need more space, use a separate sheet of paper

[Proceed to 9]

Please enclose supporting documents to show that you have already started making taxable supplies (i.e. sales).

8. Voluntary Registration (IMPT: Read Explanatory Notes Point 3.3 and Appendix 2)

If your answer to both 7A and 7B is "No", or if you make **only** out-of-scope supplies, **you do not need to register for GST.**

However, if you wish to apply for registration voluntarily, please complete the following:

A. Taxable Supplies

Expected value of standard-rated supplies in the next 12 months (A)

S\$, . 0 0

Expected value of zero-rated supplies in the next 12 months (B)

S\$, . 0 0

Total expected value of taxable supplies in the next 12 months (A) + (B)

S\$, . 0 0

Description of the basis of your forecast.

If you need more space, use a separate sheet of paper.

[Proceed to 9]

Please enclose GIRO Application Form and supporting documents to prove your intention of operating business/ making taxable supplies.

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Cont'd 8. Voluntary Registration

OR

Please tick the type of supplies that you make or intend to make

B. Out-of-scope Supplies (IMPT: Read Explanatory Notes Point 3.3.1)

I make **ONLY** out-of-scope supplies and I do not make or intend to make any taxable supplies.

C. Exempt supplies of financial services that are international services (IMPT: Read Explanatory Notes Point 3.3.2)

I make exempt supplies of financial services specified in paragraph 1 of the Fourth Schedule, where the financial services are also international services under section 21(3) of the GST Act.

I started making these supplies on

D	D	M	M	Y	Y

Description of such supplies including how the transactions are carried out:

Section 6 : Accounting Period

9. Please indicate your financial year end date

D	D	M	M

We will allocate the accounting cycle to e-File GST returns according to your financial year end (FYE) date.

FYE - JAN, APR, JUL, OCT	Quarter 1	NOV-JAN,	FEB-APR,	MAY-JUL,	AUG-OCT
FYE - FEB, MAY, AUG, NOV	Quarter 2	DEC-FEB,	MAR-MAY,	JUN-AUG,	SEP-NOV
FYE - MAR, JUN, SEP, DEC	Quarter 3	JAN-MAR,	APR-JUN,	JUL-SEP,	OCT-DEC

Your return submission deadline is **ONE month** from the end of each filing period. For example, if you are under Quarter 1 accounting cycle, your filing period from NOV-JAN must be submitted by end of FEB.

You may request for a six-monthly prescribed accounting period if your annual taxable turnover is not/ not expected to be* more than S\$1 million. Please tick here if you wish to opt for this six-monthly accounting period, your request is subject to approval.

If you wish to apply for special accounting period, please give us your preferred cut-off dates in a cover letter.

Section 7 : Declaration

IMPORTANT: INCOMPLETE DETAILS WILL DELAY THE PROCESSING OF YOUR APPLICATION

If you are a/ an This section must be completed by

sole-proprietor	you or your authorised tax agent
partnership	a partner, an authorised signatory or an authorised tax agent
limited company	a director, company secretary, authorised signatory or authorised tax agent
unincorporated body	an officer or official such as a secretary, trustee or authorised tax agent

If this form is being signed by an authorised signatory or authorised tax agent, please enclose a letter of authorisation.

I, _____ NRIC/Passport/Fin number _____
(FULL NAME OF SIGNATORY IN BLOCK LETTERS)

declare that all the details and information given in this form and in any accompanying documents are true and complete.

Signature _____ Date _____

Sole-proprietor Partner Director/ Authorised
Company Secretary Official _____
Please specify designation
(eg: Trustee, authorised tax agent)

Note: Please remember to complete the Questionnaire and Responsibilities & Obligations form on the subsequent pages. Incomplete Questionnaire/ Responsibilities & Obligations form will delay the processing of the application.

Please ensure that this form is fully completed and duly signed before submission.



To allow us to better understand your business activities, please complete the questionnaire below.

Please tick the appropriate box.

IMPORTANT

If you are **NOT** a private company, exempt private company, public company, partnership business or limited liability partnership business, please proceed to **question 4** directly.

For Partnership business, please proceed to **question 3** directly. If you also have other partnership businesses (with same composition of partners), please submit questionnaires for each of your partnership businesses. Partnership business already GST registered is not required to submit this again.

For Limited Liability partnership, please proceed to **question 2** directly.

1. For **body corporate**, what is the paid up capital of the company?

- \$1- \$10,000
 S\$10,001 - \$50,000
 \$50,001 - \$100,000
 > \$100,000

OR

For overseas company/person, what is the paid up capital of your local agent (for body corporate only)?

- \$1- \$10,000
 S\$10,001 - \$50,000
 \$50,001 - \$100,000
 > \$100,000

2. For body corporate/ limited liability partnership, please specify the major shareholder/ partner in the business?

Name of Major Shareholder/ Partner: _____
NRIC/ Passport/ Fin/ UEN/ Business Registration Number: _____

3a. Is any of the partners/directors/shareholders a representative from a local professional firm or service bureau (E.g. Corporate secretarial firm, CPA firm, Law firm etc)?

- Yes [please specify name of representative: _____
Name of firm/service bureau: _____]
[proceed to question 3b]

No **[proceed to question 4]**

3b. Is a change in partner(s)/director(s)/shareholder(s) expected within the next 6 months?

- Yes
 No

4. How many years has the business been in operation?

- 0 – 3 years
 4 – 6 years
 7 – 9 years
 ≥10 years

5. Is the location of your principal place of business (i.e. place where the day to day operations of the business is conducted) **same as** the business registered address?

- Yes, same address
 No, different address *[location of your principal place of business: _____*

6. How many employees are there in the business?

- 0 - 5
- 6 - 9
- 10 - 50
- > 50

7. Are the people involved in running the business (i.e. managers, directors, partners) related to one another (i.e. immediate family members including siblings)?

- Yes [*please specify relationship* : _____]
- No

8. Are you making or intending to make zero-rated supplies? If yes, please state the **percentage** of zero-rated supplies to total taxable supplies based on the past 12 months or next 12 months.

- Yes _____ %
- No

9. Is your accounting system computerised? (Please note that Microsoft Excel is **NOT** a computerised accounting system)

- Yes [*Name and version of the accounting software*: _____]
- No

10a. Who prepares your GST returns or accounts?

- Have not hired any GST preparer yet **[You need not answer questions 11 - 13]**
- Tax Agent/External accounting Firm [*Please specify Name*: _____]
- Freelance accountant [*Name*: _____ *NRIC*: _____ (If available)]
- Employee [**proceed to question 10b**]
- Others [*Name*: _____ *NRIC*: _____ (If available)]
Please specify Relationship : _____

10b. If the preparer in question 10a is your **employee**, please indicate his or her

- Name*: _____ *NRIC*: _____ and if he/she is a
- Permanent staff
 - Part time/temporary staff

11. Where are your GST returns or accounts prepared?

- Within Singapore
- Outside Singapore

12. How many years of experience does the preparer have in the preparation of the GST returns?

- < 1 year
- 1 – 5 years
- 6 – 10 years
- > 10 years

13. Has the preparer of the GST returns received any GST training by IRAS (e.g. GST Class/ Basic GST Seminar/ Introduction to GST)?

- Yes [*please specify the DATE of seminar/ training*

D	D	M	M	Y	Y

]
- No

Entity Name

UEN/ Business Registration Number

Contact Number

Contact Person

Sole Proprietor's/ Partner's/ Director's Email

~ Thank you for your co-operation ~

Note:

Please remember to complete the **Responsibilities & Obligations of GST Registered Trader** on the next page. An incomplete form **will** delay the processing of the application.

TO: COMPTROLLER OF GOODS & SERVICES TAX

RESPONSIBILITIES AND OBLIGATIONS OF GST-REGISTERED PERSON

I, _____ NRIC/Passport/Fin No. _____
(FULL NAME IN BLOCK LETTERS)

Sole-Proprietor/ Partner/ Company Director/ Trustee (* please delete accordingly) of

(BUSINESS NAME) (UEN/ BUSINESS REG. NO.)

am aware that GST is a self-assessed tax. As a GST-registered person, I have to ensure I have systems and processes in place for complete and accurate GST reporting. I have read through and understood the requirements under the GST Act. They include:

- i. Accounting for GST on all my taxable supplies. These include the disposal of business assets and the recovery of expenses from third parties.
- ii. Displaying, advertising, publishing or quoting GST-inclusive prices for any supply of goods or services to the public.
- iii. Maintaining all business accounts and records for at least five years^[1].
- iv. Excluding GST claims on purchases incurred for exempt supplies and non-business activities, and apportioning my claim on the residual input tax e.g. GST on overheads expenses.
- v. e-Filing GST returns even if there are no business transactions/no taxable supplies made and pay the tax by the due date, if applicable. Filing of GST return and payment is one month after the end of the GST accounting period. Penalties will be imposed on late submission and payment. Failure to e-File my GST Returns is an offence.
- vi. Notify the Comptroller in writing within 30 days if there is a change in my business circumstances. These include change(s) in:
 - a. business constitution;
 - b. business name; or
 - c. registered/ mailing address.
- vii. Informing the Comptroller in writing and applying for cancellation of GST registration if my business ceases to make taxable supplies within 30 days from the date of cessation.
- viii. Accounting for GST on the open market value of all taxable business assets held where the total value is more than \$10,000 on the last day of my GST registration and input tax has been allowed on these assets previously. These assets include goods that are imported into Singapore under the Approved Schemes^[2], stocks, fixed assets and non-residential properties owned by me.
- ix. Where an offence under the GST Act has been committed by a company, firm, society or other body of persons, any person who was a director, manager, secretary, partner or any officer acting in a similar capacity at the time the offence was committed by the company, shall be guilty of the offence, unless, the person can prove that the offence was committed without his consent or connivance.
- x. If I have voluntarily registered for GST, I will remain registered for at least two years and comply with the following:
 - a. complete the e-learning course "GST - Before I Register" and its quiz. I understand that my GST registration may be cancelled if I made a false declaration;
 - b. attend the compulsory course "Introduction to GST" by IRAS within three months from my effective date of registration;
 - c. make taxable supplies within two years^[3]; and
 - d. be on GIRO payment plan for GST payment and/or refund.

Signature: _____

Date: _____

Business/ Company's Stamp

Please make a copy for your own record-keeping

^[1] This is applicable to records pertaining to prescribed accounting periods ending on or after 1 Jan 2007. For records pertaining to prescribed accounting periods ending before 1 Jan 2007, you are required to keep them for seven years.

^[2] If you are under the Major Exporter Scheme (MES), Approved Third Party Logistics Company Scheme (A3PL), Zero GST Warehouse Scheme (ZGS), Approved Contract Manufacturer And Trader (ACMT) Scheme, Approved Import GST Suspension Scheme (AISS) or registered as a group, there are additional responsibilities. Please refer to the relevant e-Tax Guides for details.

^[3] This is applicable to a voluntarily registered person who has not started making taxable supplies at the point of application.

DOCUMENTATION CHECKLIST

HAVE YOU ENCLOSED ALL THE REQUIRED DOCUMENTS?

Business Types	Compulsory basis	Voluntary basis
- Pte. Ltd. - Limited Liability Partnership - Sole proprietor (individual) - Singapore Branch		GIRO Application form
	ACRA business profile	
	Supporting documents *	
	Letter of Authorisation (if signed by an authorised signatory or tax agent)	
	Letter to appoint a local agent (if sole proprietor is overseas person)	
- Pte Ltd that owns other sole proprietorship business(es)		GIRO Application form
	ACRA business profile of Pte Ltd and all other sole proprietorships	
	Supporting documents *	
	Letter of Authorisation (if signed by an authorised signatory or tax agent)	
- Partnership business - Joint Venture registered with ACRA		GIRO Application form
	Form GST F3	
	ACRA business profile	
	Supporting documents *	
	Letter of Authorisation (if signed by an authorised signatory or tax agent)	
	Letter to appoint a local agent (if all partners are overseas persons)	
- Joint Venture not registered with ACRA		GIRO Application form
	Form GST F3	
	Documentary evidence supporting the existence of the joint venture.	
	Supporting documents *	
	Letter of Authorisation (if signed by an authorised signatory or tax agent)	
- Overseas Company - Overseas LLP - Overseas Person		GIRO Application form
	Letter to appoint a local agent and Letter of Incorporation (if any)	
	Supporting documents *	
Others (e.g. Representative Office, Statutory Board, Club & Association, Management Corporation, Other Professional Bodies, etc.)		GIRO Application form
	Letter of Incorporation issued by the relevant approving authority	
	Supporting documents *	
	Letter of Authorisation (if signed by an authorised signatory or tax agent)	

NOTE:

*** Supporting Documents**

Documentary evidence to substantiate that you are in business and have the intention to make taxable supplies

To prove that you are making taxable supplies, please attach 2 - 3 copies of any of the following:

- | | |
|----------------------|-------------------------|
| i. Sales Invoices | ii. Purchase Orders |
| iii. Receipts Issued | iv. Accepted Quotations |
| 1 or 2 copies of | |
| vi. Agreements | vii. Contracts |

If you have not started making taxable supplies, please attach any of the following to prove your intention of operating a business:

- | | |
|--|--|
| i. Lease/ Rental Agreements | ii. S&P agreement or option to purchase property |
| iii. Application for fax/ office lines | iv. Correspondences with suppliers/ customers |
| v. Business Plans | vi. Any other documents that can support your intention of making taxable supplies or that you are operating a business. |

Businesses applying for voluntary registration are required to be on GIRO payment plan for GST payment and/or refund.

ATTENTION TO: GST Registration Team



INLAND REVENUE
AUTHORITY
OF SINGAPORE

55 Newton Road
Revenue House
Singapore 307987

Tel : 1800-356 8633

**APPLICATION FORM FOR INTERBANK GIRO
(FOR PAYMENT AND REFUND OF GOODS AND SERVICES TAX)
PART 1 : FOR APPLICANT'S COMPLETION**

(This form may take you about 3-5 minutes to complete if you have your bank passbook / statement on hand.
Please do not fax the GIRO form to us as the bank requires the original signature for verification.)

Date

Name and Address of Business

Tax reference number *
(NRIC/ASGD/ITR/ROC/ROB/UEN)

* If you are a Sole-Proprietor, please indicate your NRIC number in the Tax reference number field.

To : Name of Bank

Branch

- (a) I/We hereby instruct you to process the Comptroller of Goods and Services Tax's instruction to debit and credit my/our account.
- (b) You are entitled to reject the Comptroller of Goods and Services Tax's debit instruction if my/our account does not have sufficient funds and charge me/us a fee for this. You may also at your discretion allow the debit even if this results in an overdraft on the account and impose charges accordingly.
- (c) This authorisation will remain in force until terminated by your written notice sent to my/our address last known to you or upon receipt of my/our revocation through the Comptroller of Goods and Services Tax.

Name as in Bank Account

Note: Your refunds will be made through cheques if you are using another party's bank account.

Bank Account No.

Contact (Tel/Fax) Number(s) of Taxpayer

Signature(s) &/ Company stamp

(As in Bank/Finance Company's records)

PART 2 : FOR THE COMPTROLLER OF GOODS AND SERVICES TAX'S COMPLETION

Bank	Branch	IRAS GST Bank A/c No.
7 1 7 1 0 0 1	0 0 1 0 2 3 8 7 1 0	

Tax reference number
<input type="text"/>

Bank	Branch	Account No. to be Debited/Credited

PART 3 : FOR BANK'S COMPLETION

To : THE COMPTROLLER OF GOODS AND SERVICES TAX

This Application is hereby **REJECTED** (please tick) for the following reason(s) :

- Signature differs from Bank's records
- Signature incomplete/unclear #
- Account operated by signature
- Wrong account number
- Amendments not countersigned by customer
- Others : _____

Name of Approving Officer

Authorised Signature

Date

Verified by IRAS

Please delete where inapplicable