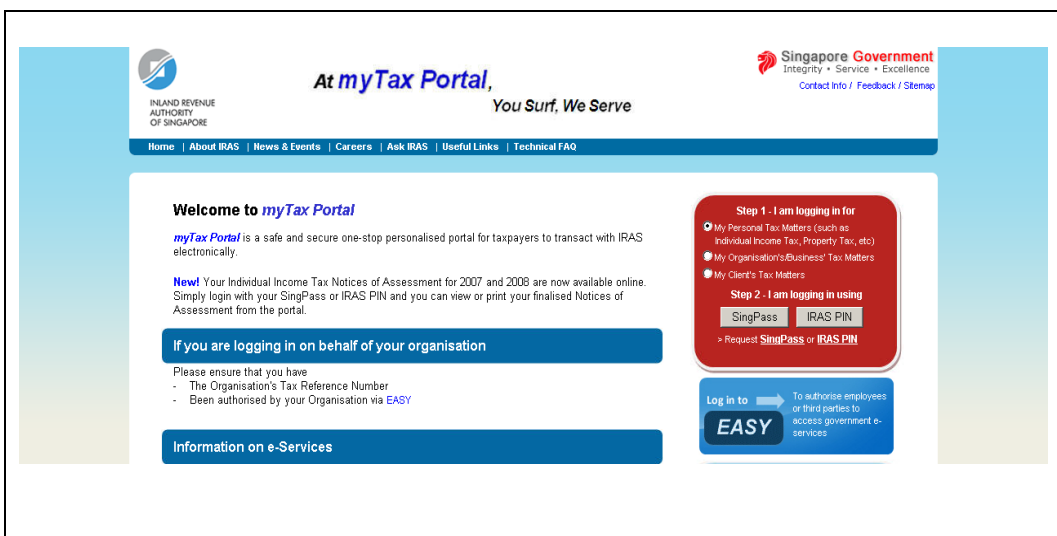


User Guide for Apply for Cancellation of GST Registration

1. Login to myTax Portal



Step No	Action
1	If you are a Sole-proprietor/ Partnership/ Corporation/ other Organisation, select My Organisation's/Business' Tax Matters.
2	If you are acting for your client, select My Client's Tax Matters.

If you are the individual sole-proprietor or staff of the partnership/ company/ other organisation, click [here](#).

If you are a tax agent acting for your client, click [here](#).

User Guide for Apply for Cancellation of GST Registration

2. Login by Tax Agent

Client Selection

Please enter the Tax Reference Number of your client and click on "Retrieve".

Tax Reference No. :

Please enter the correct Organisation Tax Reference Number as follows:

Local Companies with UEN - yyyynnnnX format	Select "UEN-OTHERS" and enter the number (e.g. 200312345A) [previously known as "ROC"]
Foreign Companies issued with either UEN - TyyPQnnnX format	Select "UEN-OTHERS" and enter the number (e.g. T08FC1234A) [previously known as "ROC"]
Local Businesses (exclude sole-proprietorships for GST)/Partnerships with UEN - mmmnnnX format	Select "UEN-BUSINESS" and enter the number (e.g. 52912345A) [previously known as "KOB"]
Limited Liability Partnerships with UEN - TyyPQnnnX format	Select "UEN-OTHERS" and enter the number (e.g. T08LL1234A)
Clubs, Associations, Societies, Government Agencies & Others with UEN - TyyPQnnnX format	Select "UEN-OTHERS" and enter the number (e.g. T08SS1234A)
Others without UEN	Select "ASGD" and enter the number (e.g. A25001233) or Select "ITR" and enter the number (e.g. 2001234568)
Organisations under GST group registration	Select "GSTN" and enter the number (e.g. M91234567X or MR2345678A) Login using individual organisation's Tax Reference Number for: - "Apply for Declaration of Agents" service
Organisations under GST divisional registration	Select "GSTN" and enter the number (e.g. M91234567X or MB2345678A) Login using the Parent entity's Tax Reference Number for: - "Apply for Major Exporter Scheme" service
Sole Proprietorships owned by individual persons for GST	Select "GSTN" and enter the number (e.g. M91234567X or MX2345678A)

Step No	Action
1	Enter your client's Tax Reference Number.
2	Click on Retrieve .

User Guide for Apply for Cancellation of GST Registration

2.1. myTax Portal Homepage

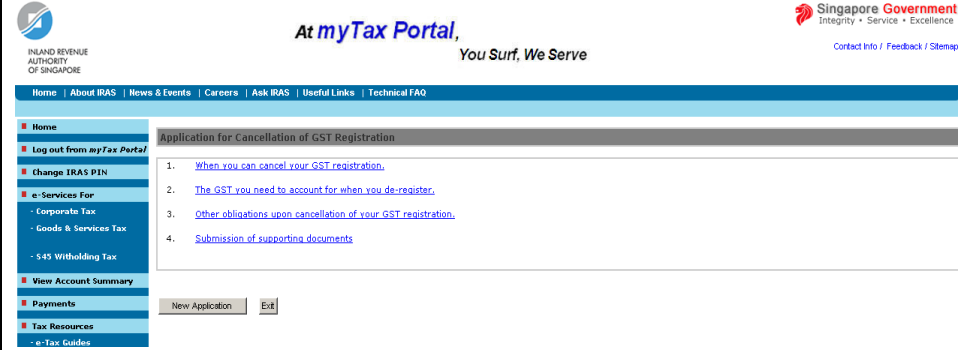
Login by individual sole-proprietor or staff of the partnership/ company/ other organisation

Step No	Action
1	Click on Good and Services Tax > Apply for Cancellation of GST Registration on the left-hand menu.

The screenshot shows the myTax Portal homepage. The header includes the Inland Revenue Authority of Singapore logo and the slogan 'At myTax Portal, You Surf. We Serve'. The navigation menu on the left lists various services, with 'Apply for Cancellation of GST Registration' highlighted under the 'e- Services For' section. The main content area is currently blank, displaying a 'Messages' header.


User Guide for Apply for Cancellation of GST Registration

3. Introduction

Introduction		
 <p>The screenshot shows the 'Application for Cancellation of GST Registration' page on the myTax Portal. The page includes a navigation menu on the left with options like Home, Log out, Change IRAS PIN, e-Services For (Corporate Tax, Goods & Services Tax, S45 Withholding Tax), View Account Summary, Payments, and Tax Resources. The main content area lists four steps for the application process. At the bottom, there are 'New Application' and 'Exit' buttons.</p>	Step No	Action
	1	To read the relevant documents, click on <ol style="list-style-type: none"> 1. When you can cancel your GST registration. 2. The GST you need to account for when you de-register. 3. Other obligations upon cancellation of your GST registration. 4. Submission of supporting documents.
	2	To start, click on New Application . <ul style="list-style-type: none"> - For Sole-proprietor screen, click here - For Company screen, click here - For Partnership screen, click here - For Other Organisation screen, click here

User Guide for Apply for Cancellation of GST Registration

4. Sole-Proprietor



Step No	Action
1	Indicate: - If business list is complete and accurate
2	To proceed to next page, click on Continue .
3	To go back to previous page, click on Back .
4	To save draft, click on Save Draft . Note: This will bring you back to Introduction page. Draft copy will be deleted after 14 days.
5	To exit, click on Cancel .

Click [Next](#)

User Guide for Apply for Cancellation of GST Registration


4. Company

Step No	Action
1	Indicate: - If business list is complete and accurate.
2	To proceed to next page, click on Continue .
3	To go back to previous page, click on Back .
4	To save draft, click on Save Draft . Note: This will bring you back to Introduction page. Draft copy will be deleted after 14 days.
5	To exit, click on Cancel .

Click [Next](#)

User Guide for Apply for Cancellation of GST Registration

4. Partnership

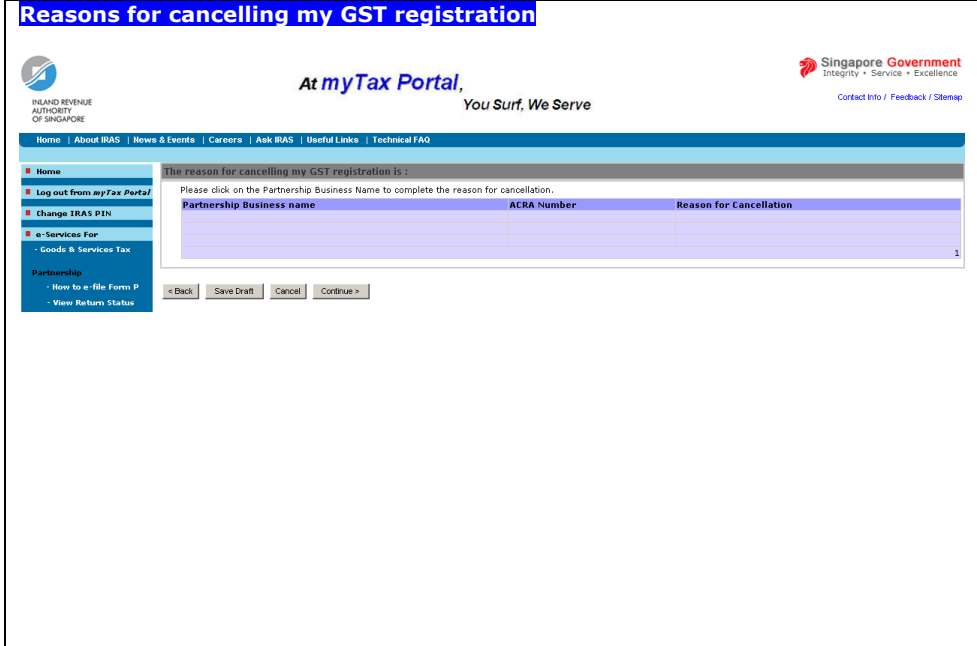


Step No	Action
1	Indicate: - If business list is complete and accurate
2	To proceed to next page, click on Continue .
3	To go back to previous page, click on Back .
4	To save draft, click on Save Draft . Note: This will bring you back to Introduction page. Draft copy will be deleted after 14 days.
5	To exit, click on Cancel .

Click [Next](#)

User Guide for Apply for Cancellation of GST Registration

4.1 Partnerships having the same composition of partners



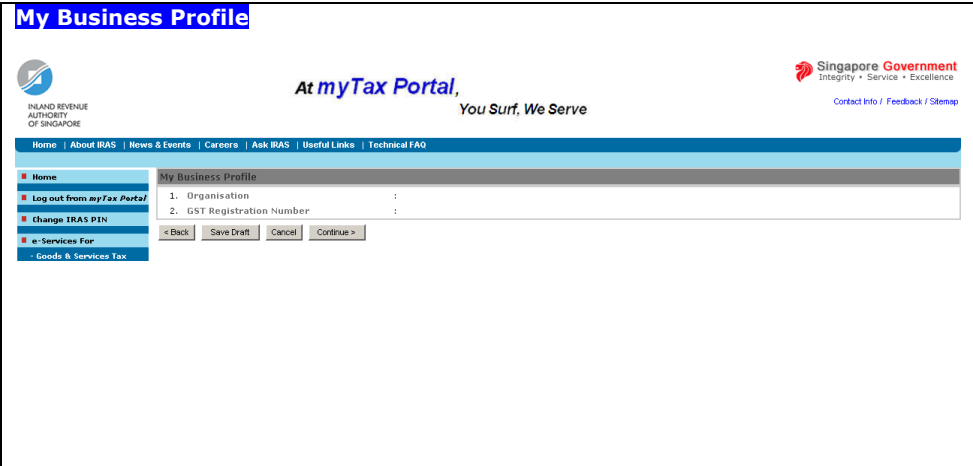
Step No	Action
1	<p>Click on each Partnership Business Name to complete the reason for cancellation.</p> <p>You will be brought to the page to select the reason of cancellation and back to this page again to select the next partnership.</p>
2	To proceed to next page when reason for cancellation has been completed for each partnership business, click on Continue .
3	To go back to previous page, click on Back .
4	<p>To save draft, click on Save Draft.</p> <p>Note: This will bring you back to Introduction page. Draft copy will be deleted after 14 days.</p>
5	To exit, click on Cancel .

Click [Next](#)

User Guide for Apply for Cancellation of GST Registration

4. Other Organisation

My Business Profile



At myTax Portal,
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INLAND REVENUE AUTHORITY OF SINGAPORE

Singapore Government
Integrity • Service • Excellence

Contact Info / Feedback / Sitemap

Home | About IRAS | News & Events | Careers | Ask IRAS | Useful Links | Technical FAQ

Home

Log out from myTax Portal

Change IRAS PIN

e-Services For

Goods & Services Tax

My Business Profile

1. Organisation :
2. GST Registration Number :

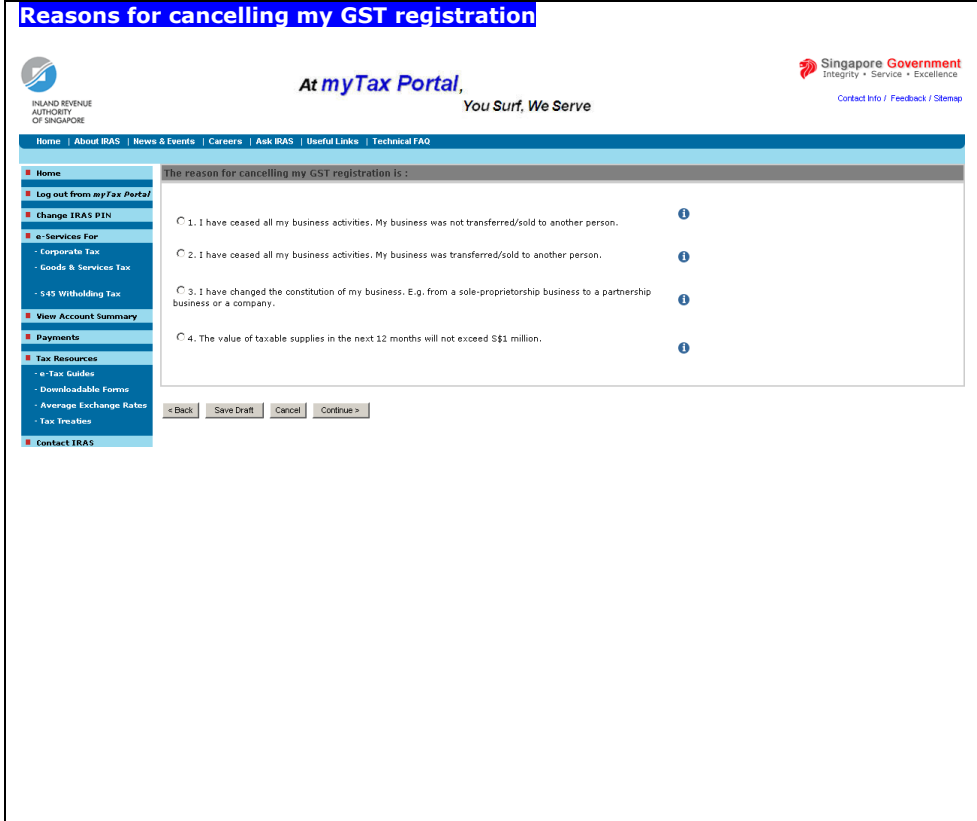
< Back Save Draft Cancel Continue >

Step No	Action
1	To proceed to next page, click on Continue .
2	To go back to previous page, click on Back .
3	To save draft, click on Save Draft . Note: This will bring you back to Introduction page. Draft copy will be deleted after 14 days.
4	To exit, click on Cancel .

Click [Next](#)

User Guide for Apply for Cancellation of GST Registration

5. Reasons for cancelling GST Registration

Reasons for cancelling my GST registration													
	<table border="1"> <thead> <tr> <th>Step No</th> <th>Action</th> </tr> </thead> <tbody> <tr> <td>1</td> <td> <p>Indicate the relevant reason for cancellation of registration</p> <ol style="list-style-type: none"> If selected "I have ceased all my business activities. My business was not transferred/ sold to another person." click here. If selected "I have ceased all my business activities. My business was transferred/ sold to another person." click here. If selected "I have changed the constitution of my business." click here. If selected "The value of the taxable supplies in the next 12 months will not exceed S\$1m." click here. </td> </tr> <tr> <td>2</td> <td>To proceed to next page, click on Continue.</td> </tr> <tr> <td>3</td> <td>To go back to previous page, click on Back.</td> </tr> <tr> <td>4</td> <td>To save draft, click on Save Draft. Note: This will bring you back to Introduction page. Draft copy will be deleted after 14 days.</td> </tr> <tr> <td>5</td> <td>To exit, click on Cancel.</td> </tr> </tbody> </table>	Step No	Action	1	<p>Indicate the relevant reason for cancellation of registration</p> <ol style="list-style-type: none"> If selected "I have ceased all my business activities. My business was not transferred/ sold to another person." click here. If selected "I have ceased all my business activities. My business was transferred/ sold to another person." click here. If selected "I have changed the constitution of my business." click here. If selected "The value of the taxable supplies in the next 12 months will not exceed S\$1m." click here. 	2	To proceed to next page, click on Continue .	3	To go back to previous page, click on Back .	4	To save draft, click on Save Draft . Note: This will bring you back to Introduction page. Draft copy will be deleted after 14 days.	5	To exit, click on Cancel .
Step No	Action												
1	<p>Indicate the relevant reason for cancellation of registration</p> <ol style="list-style-type: none"> If selected "I have ceased all my business activities. My business was not transferred/ sold to another person." click here. If selected "I have ceased all my business activities. My business was transferred/ sold to another person." click here. If selected "I have changed the constitution of my business." click here. If selected "The value of the taxable supplies in the next 12 months will not exceed S\$1m." click here. 												
2	To proceed to next page, click on Continue .												
3	To go back to previous page, click on Back .												
4	To save draft, click on Save Draft . Note: This will bring you back to Introduction page. Draft copy will be deleted after 14 days.												
5	To exit, click on Cancel .												

User Guide for Apply for Cancellation of GST Registration

Reason 1 - Ceased Business

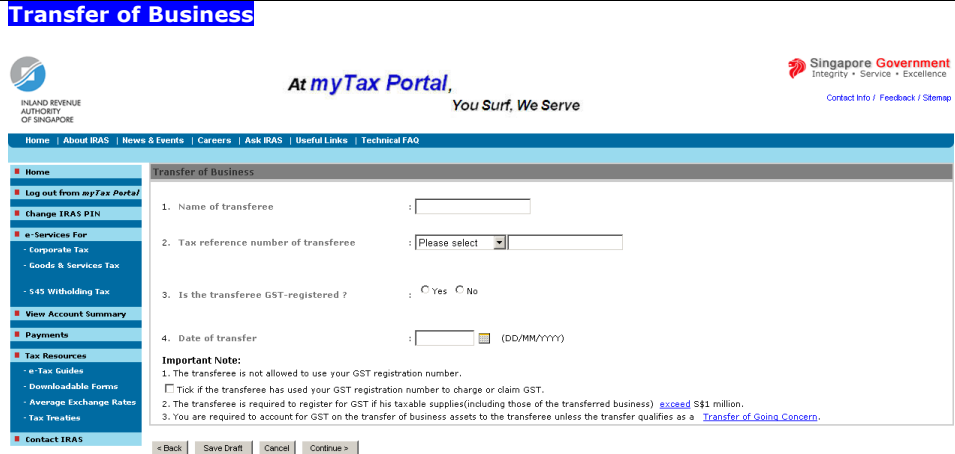
Ceased Business

Step No	Action
1	Enter a valid date of cessation.
2	Enter reason for the cessation.
2	To proceed to next page, click on Continue .
3	To go back to previous page, click on Back .
4	To save draft, click on Save Draft . Note: This will bring you back to Introduction page. Draft copy will be deleted after 14 days.
5	To exit, click on Cancel .

Click [Next](#)

User Guide for Apply for Cancellation of GST Registration

Reason 2 - Transfer of Business



Transfer of Business

At myTax Portal, You Surf, We Serve

1. Name of transferee :

2. Tax reference number of transferee :

3. Is the transferee GST-registered? : Yes No

4. Date of transfer : (DD/MM/YYYY)

Important Note:

1. The transferee is not allowed to use your GST registration number.
 Tick, if the transferee has used your GST registration number to charge or claim GST.
 2. The transferee is required to register for GST if his taxable supplies (including those of the transferred business) exceed \$41 million.
 3. You are required to account for GST on the transfer of business assets to the transferee unless the transfer qualifies as a [Transfer of Going Concern](#).


< Back Save Draft Cancel Continue >

Step No	Action
1	Enter the Name of transferee.
2	Select the relevant type and Enter Tax Reference Number of transferee.
3	Indicate: -Is Transferee GST-registered?
4	Enter a valid Date of transfer.
5	Tick the box at Important Note: "If the transferee has used your GST registration number to charge or claim GST."
6	To proceed to next page, click on Continue .
7	To go back to previous page, click on Back .
8	To save draft, click on Save Draft . Note: This will bring you back to Introduction page. Draft copy will be deleted after 14 days.
9	To exit, click on Cancel .

Click [Next](#)

User Guide for Apply for Cancellation of GST Registration

Reason 3- Change in Business Constitution



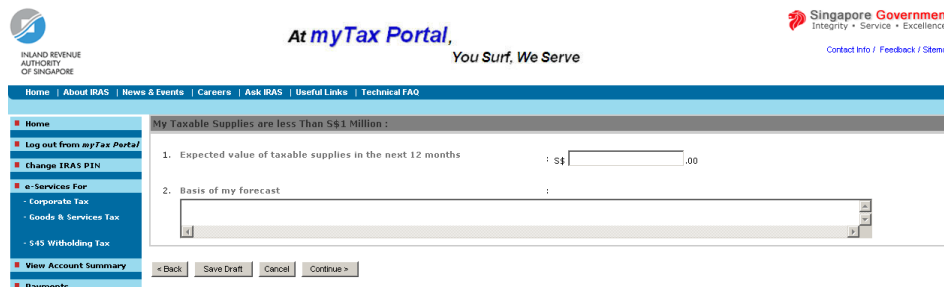
Step No	Action
1	Enter the Name of new business entity.
2	Select the relevant type and Enter Tax Reference Number of new business entity.
3	Select the relevant Business constitution of new entity.
4	Enter a valid Date of conversion.
5	Tick the box at Important Note: "If the new business entity has used your GST registration number to charge or claim GST"
6	To proceed to next page, click on Continue .
7	To go back to previous page, click on Back .
8	To save draft, click on Save Draft . Note: This will bring you back to Introduction page. Draft copy will be deleted after 14 days.
9	To exit, click on Cancel .

Click [Next](#)

User Guide for Apply for Cancellation of GST Registration

Reason 4 - My Taxable Supplies in the next 12 month \leq S\$1m

My Taxable Supplies are Less Than S\$1 Million



The screenshot shows the myTax Portal interface. At the top, it says 'At myTax Portal, You Surf, We Serve'. Below that, there's a navigation menu with 'Home', 'About IRAS', 'News & Events', 'Careers', 'Ask IRAS', 'Useful Links', and 'Technical FAQ'. The main content area is titled 'My Taxable Supplies are less Than S\$1 Million :'. It contains two numbered steps: '1. Expected value of taxable supplies in the next 12 months : S\$ [input field] .00' and '2. Basis of my forecast : [input field]'. At the bottom, there are buttons for '< Back', 'Save Draft', 'Cancel', and 'Continue >'. The left sidebar has links for 'Home', 'Log out from myTax Portal', 'Change IRAS PIN', 'e-Services For' (Corporate Tax, Goods & Services Tax, S4S Withholding Tax), 'View Account Summary', and 'Payments'.

Step No	Action
1	Indicate the amount of expected value of taxable supplies in the next 12 months.
2	Enter Basis of my forecast.
3	To proceed to next page, click on Continue .
4	To go back to previous page, click on Back .
5	To save draft, click on Save Draft . Note: This will bring you back to Introduction page. Draft copy will be deleted after 14 days.
6	To exit, click on Cancel .

Click [Next](#)

User Guide for Apply for Cancellation of GST Registration

My Business Assets

My Business Assets

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Singapore Government Integrity • Service • Excellence

Home | About IRAS | News & Events | Careers | Ask IRAS | Useful Links | Technical FAQ

Home

Log out from myTax Portal

Change IRAS PIN

e-Services For

- Corporate Tax
- Goods & Services Tax
- S4S Withholding Tax

View Account Summary

Payments

My Business Assets


1. I own non-residential property / properties : Yes No

2. I confirm that I will account for GST based on the open market value of my business assets in the final GST return (GST F8) if the value of these business assets is more than S\$10,000 as at the last day of my GST registration.


Step No	Action
1	Indicate: - If you own non-residential property / properties
2	Check the box "I will account for GST based on the open market value of my business assets in the final GST return (F8) if the value of these business assets is more than S\$10,000 as at the last day of my GST registration."
3	To proceed to next page, click on Continue .
4	To go back to previous page, click on Back .
5	To save draft, click on Save Draft . Note: This will bring you back to Introduction page. Draft copy will be deleted after 14 days.
6	To exit, click on Cancel .

User Guide for Apply for Cancellation of GST Registration

My Properties



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Home | About IRAS | News & Events | Careers | Ask IRAS | Useful Links | Technical FAQ

My Properties

The details of my non-residential properties are :

Property	Property Tax Number	Input Tax Claimed	Tax Possession by Mortgagee	State Mortgagee	Granted any "Option to Purchase" or entered into any agreement to sell the property	Expected Date of Completion
1	<input type="text"/>	<input type="radio"/> Yes <input type="radio"/> No	<input type="radio"/> Yes <input type="radio"/> No	<input type="text"/>	<input type="radio"/> Yes <input type="radio"/> No	<input type="text"/> (DD/MM/YYYY)
2	<input type="text"/>	<input type="radio"/> Yes <input type="radio"/> No	<input type="radio"/> Yes <input type="radio"/> No	<input type="text"/>	<input type="radio"/> Yes <input type="radio"/> No	<input type="text"/> (DD/MM/YYYY)
3	<input type="text"/>	<input type="radio"/> Yes <input type="radio"/> No	<input type="radio"/> Yes <input type="radio"/> No	<input type="text"/>	<input type="radio"/> Yes <input type="radio"/> No	<input type="text"/> (DD/MM/YYYY)
4	<input type="text"/>	<input type="radio"/> Yes <input type="radio"/> No	<input type="radio"/> Yes <input type="radio"/> No	<input type="text"/>	<input type="radio"/> Yes <input type="radio"/> No	<input type="text"/> (DD/MM/YYYY)
5	<input type="text"/>	<input type="radio"/> Yes <input type="radio"/> No	<input type="radio"/> Yes <input type="radio"/> No	<input type="text"/>	<input type="radio"/> Yes <input type="radio"/> No	<input type="text"/> (DD/MM/YYYY)
6	<input type="text"/>	<input type="radio"/> Yes <input type="radio"/> No	<input type="radio"/> Yes <input type="radio"/> No	<input type="text"/>	<input type="radio"/> Yes <input type="radio"/> No	<input type="text"/> (DD/MM/YYYY)
7	<input type="text"/>	<input type="radio"/> Yes <input type="radio"/> No	<input type="radio"/> Yes <input type="radio"/> No	<input type="text"/>	<input type="radio"/> Yes <input type="radio"/> No	<input type="text"/> (DD/MM/YYYY)
8	<input type="text"/>	<input type="radio"/> Yes <input type="radio"/> No	<input type="radio"/> Yes <input type="radio"/> No	<input type="text"/>	<input type="radio"/> Yes <input type="radio"/> No	<input type="text"/> (DD/MM/YYYY)
9	<input type="text"/>	<input type="radio"/> Yes <input type="radio"/> No	<input type="radio"/> Yes <input type="radio"/> No	<input type="text"/>	<input type="radio"/> Yes <input type="radio"/> No	<input type="text"/> (DD/MM/YYYY)
10	<input type="text"/>	<input type="radio"/> Yes <input type="radio"/> No	<input type="radio"/> Yes <input type="radio"/> No	<input type="text"/>	<input type="radio"/> Yes <input type="radio"/> No	<input type="text"/> (DD/MM/YYYY)
11	<input type="text"/>	<input type="radio"/> Yes <input type="radio"/> No	<input type="radio"/> Yes <input type="radio"/> No	<input type="text"/>	<input type="radio"/> Yes <input type="radio"/> No	<input type="text"/> (DD/MM/YYYY)
12	<input type="text"/>	<input type="radio"/> Yes <input type="radio"/> No	<input type="radio"/> Yes <input type="radio"/> No	<input type="text"/>	<input type="radio"/> Yes <input type="radio"/> No	<input type="text"/> (DD/MM/YYYY)
13	<input type="text"/>	<input type="radio"/> Yes <input type="radio"/> No	<input type="radio"/> Yes <input type="radio"/> No	<input type="text"/>	<input type="radio"/> Yes <input type="radio"/> No	<input type="text"/> (DD/MM/YYYY)
14	<input type="text"/>	<input type="radio"/> Yes <input type="radio"/> No	<input type="radio"/> Yes <input type="radio"/> No	<input type="text"/>	<input type="radio"/> Yes <input type="radio"/> No	<input type="text"/> (DD/MM/YYYY)
15	<input type="text"/>	<input type="radio"/> Yes <input type="radio"/> No	<input type="radio"/> Yes <input type="radio"/> No	<input type="text"/>	<input type="radio"/> Yes <input type="radio"/> No	<input type="text"/> (DD/MM/YYYY)

Tick if you have more than 15 properties

Step No	Action
1	<p>If you own non-residential property / properties, please provide following information.</p> <p>Enter:</p> <ul style="list-style-type: none"> - Property Tax Number of the properties own - Name of Mortgagee - Valid Expected Date of Completion <p>Indicate:</p> <ul style="list-style-type: none"> - If there is Input Tax claimed - If there is Tax Possession by Mortgagee - If you have Granted any "Option to Purchase" or entered into any agreement to sell the property
2	To proceed to next page, click on Continue .
3	To go back to previous page, click on Back .
4	<p>To save draft, click on Save Draft.</p> <p>Note: This will bring you back to Introduction page. Draft copy will be deleted after 14 days.</p>
5	To exit, click on Cancel .

User Guide for Apply for Cancellation of GST Registration

Declaration

Declaration-2

At myTax Portal, You Surf, We Serve

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

Name : _____

NRIC/FIN/Passport Number : _____

Designation : _____

Contact Person for enquiry : _____

Contact Number : _____

< Back Save Draft Cancel Continue >

Step No	Action
1	<p>Check the box</p> <p>'I declare that all the information given and any accompanying documents are true and complete'.</p>
2	<p>Enter:</p> <ul style="list-style-type: none"> - Designation - Contact Person for Enquiry - Contact Number
3	<p>To proceed to next page, click on Continue.</p> <ul style="list-style-type: none"> - Click on Submit at Summary Page to submit application <p>You will receive an acknowledgment page.</p>
4	<p>To go back to previous page, click on Back.</p>
5	<p>To save draft, click on Save Draft.</p> <p>Note: This will bring you back to Introduction page. Draft copy will be deleted after 14 days.</p>
6	<p>To exit, click on Cancel.</p>