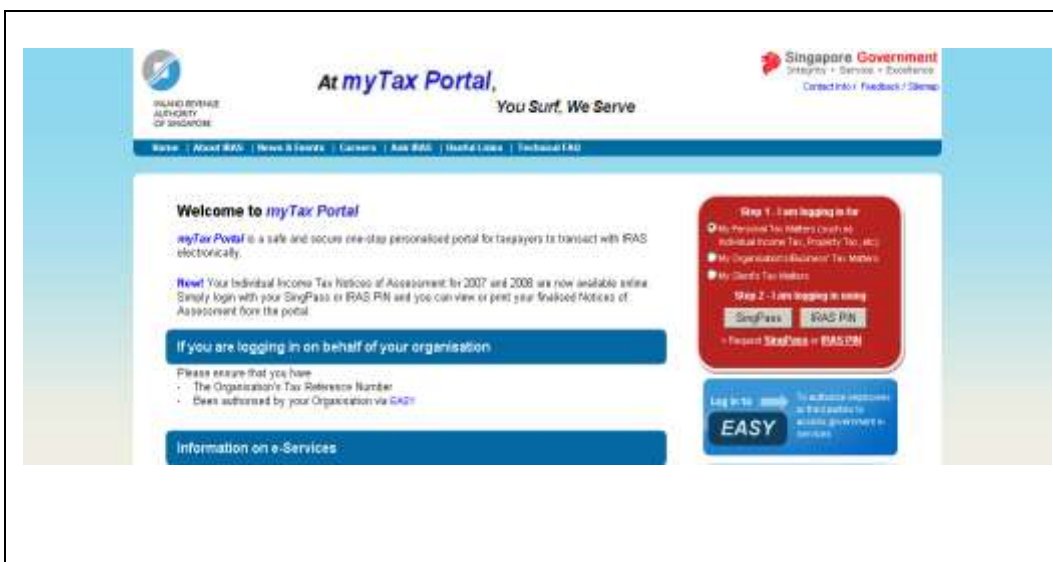


User Guide for Apply for GST Registration

1. Login to myTax Portal




Step No	Action
1	If you are an Individual Sole-Proprietor applying for GST registration for your sole-proprietorships businesses, select My Tax Matters .
2	If you are a Partnership/ Corporation/ other Organisation applying for GST registration for your respective businesses, select My Organisation's/Business' Tax Matters .
3	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 GST Registration

2. Login by Tax Agent



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You Surf, We Serve



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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 - 15-character format	Select "UEN-OTHERS" and enter the number (e.g. 200323456A) [previously known as "BOC"]
Foreign Companies issued with either UEN - 15-character format	Select "UEN-OTHERS" and enter the number (e.g. Y06PC1234A) [previously known as "ROC"]
Local Businesses (exclude sole proprietorships for GST)/Partnerships with UEN - 15-character format	Select "UEN-BUSINESS" and enter the number (e.g. S7912345A) [previously known as "BOB"]
United Liability Partnerships with UEN - 15-character format	Select "UEN-OTHERS" and enter the number (e.g. T06LL234A)
Clubs, Associations, Societies, Government agencies & others with UEN - 15-character format	Select "UEN-OTHERS" and enter the number (e.g. Y06SLE234A)
Others without UEN	Select "ASGD" and enter the number (e.g. A25881230) or Select "JTR" and enter the number (e.g. 2682234568)
Organisations under GST group registration	Select "GSTN" and enter the number (e.g. M1234567X or M12345678X)
Organisations under GST divisional registration	Select "GSTN" and enter the number (e.g. M1234567X or M12345678X)
Sole Proprietorships owned by individual persons for GST	Select "GSTN" and enter the number (e.g. M1234567X or M12345678X)

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

User Guide for Apply for GST Registration

2. myTax Portal Homepage

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

	<table border="1"><thead><tr><th>Step No</th><th>Action</th></tr></thead><tbody><tr><td>1</td><td>Click on General GST Services > Apply for GST Registration on the left-hand menu.</td></tr></tbody></table>	Step No	Action	1	Click on General GST Services > Apply for GST Registration on the left-hand menu.
Step No	Action				
1	Click on General GST Services > Apply for GST Registration on the left-hand menu.				

User Guide for Apply for GST Registration

3. Introduction Page

Introduction Page

The form may take 20 minutes to complete.

- Registration of a business with the Accounting and Corporate Regulatory Authority (ACRA) does not automatically require you to register for GST. GST registration is only required if your annual taxable turnover exceeds \$1m.
- [Visit our website to register for GST](#)
- [Know your responsibilities and obligations if you become GST-registered](#)
- If your turnover does not exceed \$1m in the past 12 months, and:
 - will not exceed \$1m in the next 12 months, or
 - will exceed \$1m in the next 12 months but you have not started making taxable supplies, you are **required** to complete the e-learning course "GST - Before I Register" before you can proceed with this registration. You are also **required** to complete the e-learning course if your turnover exceeded \$1m in the past 12 months, but will not exceed \$1m in the next 12 months. The person who attempts and completes the course must be the director of the company, sole-proprietor (or sole-proprietorship), partner (for partnership) or trustee.
 Please click [here](#) if you have not completed the course.
- Important Notice**
If you are applying for GST registration on **voluntary basis**, the Comptroller needs to be satisfied that you have the intention of making taxable supplies or of carrying on a business. You will need to provide documentary evidence to support your intention of making taxable supplies or that you are operating a business (e.g. copies of recent purchase orders received, accepted quotations, receipt issued or contracts/agreements etc). For new business that has not started making purchases/sales, we accept lease agreement or other contractual agreement. You need to be on the COMO payment plan for GST payment and/or refund. Please enclose the duly completed COMO application form after the submission of the registration form. We will not be able to process your GST registration application without the supporting documents and **original** COMO application form.

I, XXXXXXXXXX of NRIC No. 112345678 of XXXXXXXXXX XXXXXXXXXX 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 and I will comply with the requirements under the GST Act.

I have read through and understood the requirements under the GST Act.

[New Application](#) [Exit](#)

Step No	Action
1	To know your liability to register for GST, click on Know your ability to register for GST .
2	To know your responsibilities and obligations if you become GST-registered, click on Know your responsibilities and obligations .
3	To complete the e-learning course "GST – Before I Register, click here
4	To know more about GST registration on voluntary basis, click on voluntary basis
5	Check the box 'I have read through and understood the requirements under the GST Act'
6	To start GST registration application, click on New Application .
7	To exit, click on Exit .

- 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 GST Registration

4. Sole-proprietor

My Business Profile

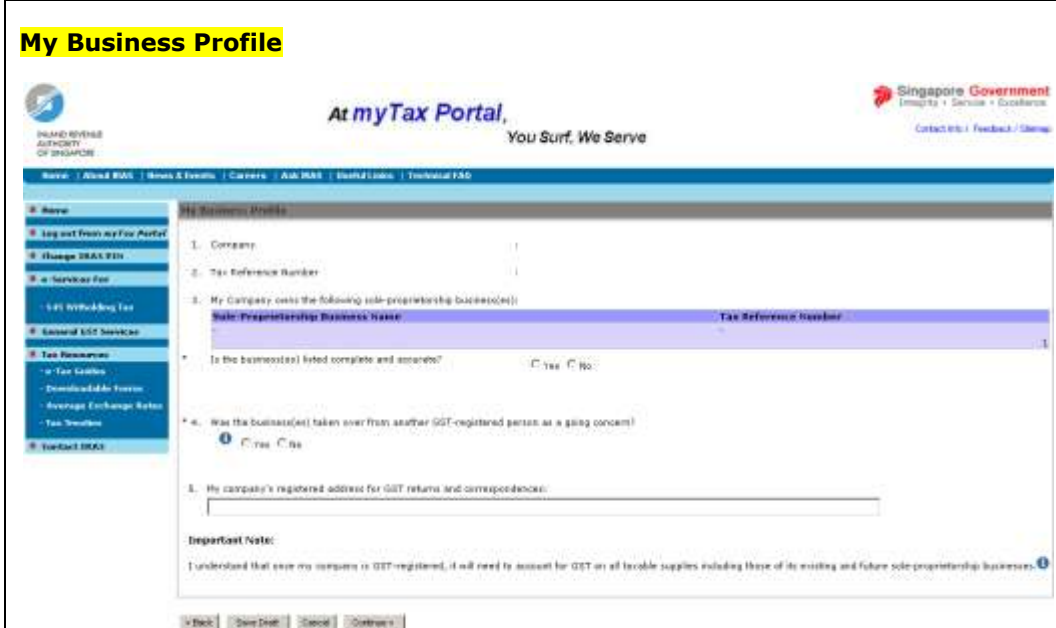


Step No	Action
1	Indicate: <ul style="list-style-type: none"> - If business list is complete and accurate - If business was taken over from another GST-registered person as a going concern Select: <ul style="list-style-type: none"> - Preferred registered address of sole-proprietorship businesses
2	To 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 GST Registration

4. Company



My Business Profile

1. Company: _____

2. Tax Reference Number: _____

3. My Company owns the following sole-proprietorship business(es):

Sole-Proprietorship Business Name	Tax Reference Number
_____	_____

4. Is the business(es) listed complete and accurate? Yes No

5. Was the business(es) taken over from another GST-registered person as a going concern? Yes No

6. My company's registered address for GST returns and correspondence: _____

Important Note:
I understand that even my company is GST-registered, it will need to account for GST on all taxable supplies including those of its existing and future sole-proprietorship businesses.

Buttons: [Back](#) [Save Draft](#) [Cancel](#) [Continue](#)

Step No	Action
1	Indicate: - If business list is complete and accurate - If business was taken over from another GST-registered person as a going concern
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 GST Registration

4. Partnership

My Business Profile


Step No	Action
1	Indicate: - If business list is complete and accurate - If business was taken over from another GST-registered person as a going concern
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 GST Registration

4. Other Organisation

My Business Profile



The screenshot shows the 'My Business Profile' page on the myTax Portal. The page has a blue header with the Singapore Government logo and the slogan 'At myTax Portal, You Surf, We Serve'. Below the header is a navigation menu with links like Home, About IRAS, News & Events, Careers, Ask IRAS, Search Links, and Technical FAQ. The main content area is titled 'My Business Profile' and contains a form with the following fields: 1. Organisation (text input), 2. Tax Reference Number (text input), 3. Was the business(es) taken over from another GST-registered person as a going concern? (radio buttons for Yes/No), and 4. My registered address for GST returns and correspondence (text input). At the bottom of the form are buttons for Back, Save Draft, Cancel, and Continue. The 'Save Draft' button is highlighted in blue.

Step No	Action
1	Indicate: - If business was taken over from another GST-registered person as a going concern
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 GST Registration

5. My Business Profile

My Business Profile (Continue)

Step No	Action
1	<p>Check the box beside the business name where the business was taken over from another GST-registered person as a going concern.</p> <p>Enter the relevant information if check box is selected.</p>
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 GST Registration

6. My Business Activity

My Business Activities

At myTax Portal, You Surf, We Serve

1. Description of my business activities and how the transactions are being carried out:

2. I make the following supplies:
(May select more than one type of supply, where appropriate)

Taxable Supplies

Started Making

Intend to make

Out-of-Scope Supplies

Exempt financial services to overseas persons

Back Save Draft Cancel Continue


Step No	Action
1	Enter description of the principal business activities Select the type of supplies you are making.
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 on the following links to view the next screen you would see based on the options you have selected:

- If you have selected **Started making/ intend to make Taxable Supplies**, click [here](#).
- If you have selected **My Out-of-Scope Supplies**, click [here](#).
- If you have selected **My Exempt Supplies**, click [here](#).
- If you have selected **My Out-of-Scope Supplies and Exempt Supplies**, click [here](#).

User Guide for Apply for GST Registration

7. My Taxable Supplies



Step No	Action
1	Indicate: 1. If the taxable supplies in the last 12 months exceed \$1million 2. If the taxable supplies in the next 12 months exceed \$1million
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 .

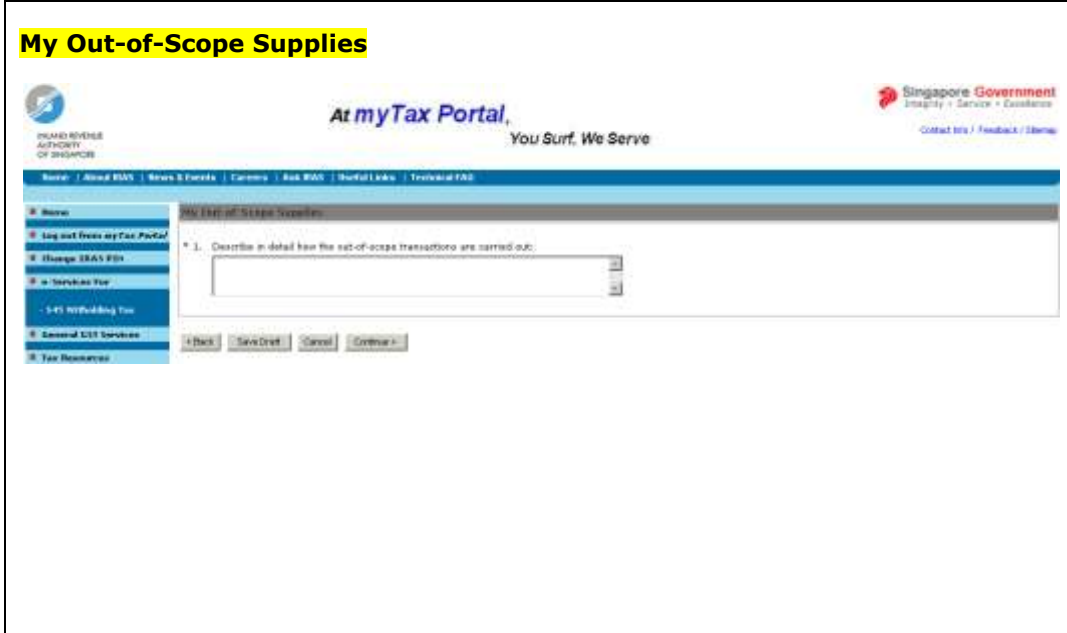
Click on the following links to view the next screen:

- If your taxable supplies in the last 12 month **have exceeded** S\$1 million, click [here](#).
- If the taxable supplies in the last 12 month **did not** exceed S\$1 million, click [here](#).

User Guide for Apply for GST Registration

8. My Out-of-Scope Supplies

My Out-of-Scope Supplies




Step No	Action
1	Enter the description of how the out-of-scope transactions are carried out.
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 GST Registration

9. My Exempt Supplies

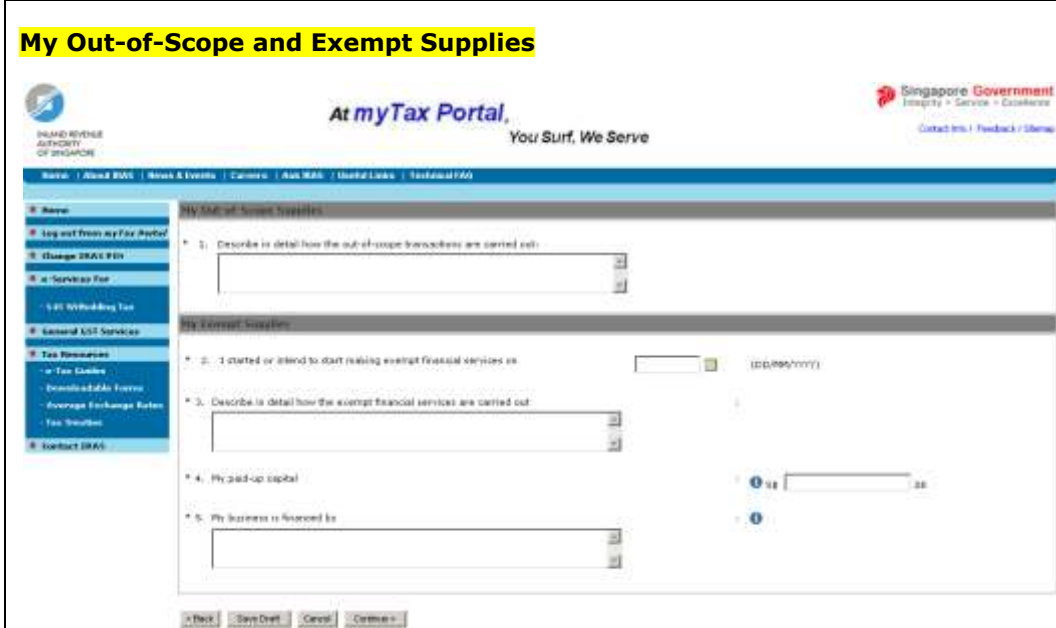


Step No	Action
1	Enter: <ul style="list-style-type: none"> - Start date or intended date to start making exempt supplies - Description of how the exempt financial services are carried out - Paid-up capital - How the business is financed
2	To proceed to next page, click on Continue .
3	To go back to previous 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 GST Registration

10. My Out-of-Scope Supplies and Exempt Supplies



Step No	Action
1	Enter: <ul style="list-style-type: none"> - Description of how the out-of-scope transactions are carried out - Start date or intended date to start making exempt supplies - Description of how the exempt financial services are carried out - Paid-up capital - How the business is financed
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 GST Registration

11. My Taxable Supplies and Accounting Period (taxable supplies in the last 12 month > S\$1m)

My Taxable Supplies and Accounting Period (Last 12 months >\$1 million)

Step No	Action
1	Select: <ul style="list-style-type: none"> - Month and year taxable supplies exceed \$1 million - Accounting year end - GST accounting period
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 GST Registration

11.1. My Taxable Supplies and Accounting Period (taxable supplies in the last 12 month ≤ S\$1m)

My Taxable Supplies and Accounting Period (Last 12 months ≤ \$1 million)

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

My Taxable Supplies (Last 12 months)

1. My expected taxable supplies in the next 12 months: \$,000

2. The date when I could reasonably forecast the value of my taxable supplies in the next 12 months: (DD/MM/YYYY)

3. The date/expected date of my first taxable supply: (DD/MM/YYYY)

3a. The sole-proprietor/partner/director of the company/trustee has completed the e-learning course "GST - Before I Register" and fully understands its content:
 Yes No, please click [here](#) to complete the e-learning course.
 If I made a false declaration, my GST registration could be cancelled.

4. I already have a firm business plan for making taxable supplies: Yes No

5. I have undertaken construction of a building or plant for my business: Yes No

My Accounting Period

6. My accounting year-end: Day Month

7. My GST accounting periods (select one):
 Quarters ending Jan, Apr, Jul and Oct.
 Quarters ending Feb, May, Aug and Nov.
 Quarters ending Mar, Jun, Sept and Dec.
 Monthly

Opt for Six-Monthly:
 ending Jan, Jul
 ending Feb, Aug
 ending Mar, Sept
 ending Apr, Oct
 ending May, Nov
 ending Jun, Dec

Step No	Action
1	<p>Enter:</p> <ul style="list-style-type: none"> - Expected value of taxable supplies in the next 12 months - Forecast date of expected value of taxable supplies in the next 12 months - Date/expected date of first taxable supplies <p>Indicate:</p> <ul style="list-style-type: none"> - If the sole-proprietor/partner/director of the company/trustee has completed e-learning course "GST – Before I Register" - If there is a firm business plan in making taxable supplies - If the construction of a building or plant has been undertaken <p>Select:</p> <ul style="list-style-type: none"> - Accounting year end - GST accounting period
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 GST Registration

12. My Accounting Period

Step No	Action
1	Select: - Accounting year end - GST accounting period
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 GST Registration

13. Questionnaire

Questionnaire

Scroll Down

Step No	Action
1	Select and Enter the relevant values for the respective questions in the Questionnaire.
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 GST Registration

14. Declaration Page with option to indicate GST registration date range (taxable supplies in the last 12 month ≤ S\$1m)

Declaration Page with GST registration date


The screenshot shows the 'Declaration' page in the myTax Portal. The page title is 'Declaration' and it includes a declaration checkbox: 'I declare that all the details and information given in this application are true and complete.' Below this are several form fields: 'Name', 'MRIC/IN/Passport Number', 'Designation', and 'I wish to be registered for GST from' (with a date picker). A note specifies: '(Please enter a date that is between 01/01/yyyy and 31/12/yyyy). You should select a date which you would be able to fulfil your GST obligations such as getting ready your invoices, point of sales system, cash register, trained personnel etc.' There are also fields for 'Contact Person for enquiry', 'Contact Number', and 'Sole Proprietor/ Partner/ Director's Email'. At the bottom, there are buttons for 'Back', 'Save Draft', 'Cancel', and 'Continue'.

Step No	Action
1	Check the box 'I declare that all the details and information given in the application are true and complete'.
2	Enter: <ul style="list-style-type: none"> - Designation - Date you wish to be registered - Contact Person for Enquiry - Contact Number - Email Address
3	To proceed to next page, click on Continue . - Click on Submit at Summary Page to submit application You will receive a receipt of application page.
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 GST Registration

15. Declaration Page (taxable supplies in the last 12 month > S\$1m)

Declaration Page			
	<table border="1"> <thead> <tr> <th data-bbox="1187 263 1344 287">Step No</th> <th data-bbox="1344 263 2094 287">Action</th> </tr> </thead> </table>	Step No	Action
Step No	Action		
	<table border="1"> <tbody> <tr> <td data-bbox="1187 375 1344 399">1</td> <td data-bbox="1344 375 2094 399">Check the box 'I declare that all the details and information given in the application are true and complete'.</td> </tr> </tbody> </table>	1	Check the box 'I declare that all the details and information given in the application are true and complete'.
1	Check the box 'I declare that all the details and information given in the application are true and complete'.		
	<table border="1"> <tbody> <tr> <td data-bbox="1187 399 1344 422">2</td> <td data-bbox="1344 399 2094 422">Enter:</td> </tr> </tbody> </table>	2	Enter:
2	Enter:		
	<ul style="list-style-type: none"> - Designation - Contact Person for Enquiry - Contact Number - Email Address 		
	<table border="1"> <tbody> <tr> <td data-bbox="1187 446 1344 470">3</td> <td data-bbox="1344 446 2094 470">To proceed to next page, click on Continue</td> </tr> </tbody> </table>	3	To proceed to next page, click on Continue
3	To proceed to next page, click on Continue		
	<ul style="list-style-type: none"> - Click on Submit at Summary Page to submit application 		
	<p>You will receive a receipt of application page.</p>		
	<table border="1"> <tbody> <tr> <td data-bbox="1187 518 1344 542">4</td> <td data-bbox="1344 518 2094 542">To go back to previous page, click on Back.</td> </tr> </tbody> </table>	4	To go back to previous page, click on Back .
4	To go back to previous page, click on Back .		
	<table border="1"> <tbody> <tr> <td data-bbox="1187 542 1344 566">5</td> <td data-bbox="1344 542 2094 566">To save draft, click on Save Draft.</td> </tr> </tbody> </table>	5	To save draft, click on Save Draft .
5	To save draft, click on Save Draft .		
	<p>Note: This will bring you back to Introduction page. Draft copy will be deleted after 14 days.</p>		
	<table border="1"> <tbody> <tr> <td data-bbox="1187 590 1344 614">6</td> <td data-bbox="1344 590 2094 614">To exit, click on Cancel.</td> </tr> </tbody> </table>	6	To exit, click on Cancel .
6	To exit, click on Cancel .		

User Guide for Apply for GST Registration

16. Receipt of Application Page

Receipt of Application Page

Receipt of application

We have received your Application for GST Registration on dd/mm/yyyy hh:mm:ss. Your application will be reviewed upon receipt of all required documents. Your application will be considered **void** if we do not receive the required documents within **10 working days from today**.

Please submit the duly completed **original** GIRO application form and documentary evidence to support your intention of making taxable supplies or that you are operating a business to our office within the next 5 working days. You may send the supporting documents by email gst@iras.gov.sg or fax: +65 6351 3553. Please indicate clearly the **Tax Reference Number** and subject: **"Supporting documents for Electronic Application for GST Registration"**. Please submit the **original** GIRO form by post or by hand and attention it to **"GST Registration Team"**.

You are not allowed to charge GST for the goods and services supplied by you until your application for Goods and Services Tax registration is approved.

Note: If you have started making taxable supplies and your total taxable supplies is expected to be more than S\$1 million in the next 12 months, you are liable to be registered for GST and should inform the Comptroller of your liability to register within 30 days from the date of forecast. Penalties may be imposed for failure to register as required under the GST Act.

Print this page for your records. The details of your application are as follows:

My Business Activities:

Type of supplies :
Value of my taxable supplies in the past 12 months :
Value of my taxable supplies in the next 12 months :

My GST Accounting Periods:

:

Name	Address

Name :
NRIC/FIN/Passport Number :
Designation :
Contact Person :
Contact Number :
Date of Application for GST Registration :

For enquiries, please quote the Tax Reference Number

Inland Revenue Authority of Singapore

[Print](#) [Exit](#)

Step No	Action
1	Read through the notes and instructions.
2	To print the Receipt of Application, click on Print
3	To exit, click on Exit