

User Guide – Apply for Major Exporter Scheme (MES)

1. Login to myTax Portal

At myTax Portal,
you surf, we serve

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

Log in to myTax Portal I am logging in for my organisation's/business' tax matters

e-Services Authorisation System (EASy)

My Tax Reference Number : (e.g. S1234567Z, F1234567A)

My IRAS PIN :

My Organisation Tax Reference Number :

Login Clear Cancel

With the implementation of Unique Entity Number (UEN), ROC/ROB has been removed from the "drop-down" selection list. Please see table below.

[Forgotten your PIN?](#)


Please enter the correct Organisation Tax Reference Number as follows:

| | |
|--|--|
| Local Companies with UEN (yyyyynnnX format) | Select "UEN-LOCAL CO" and enter the number (e.g. 200312345A) [previously known as "ROC"] |
| Foreign Companies with 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 (nnnnnnnX format) | Select "UEN-BUSINESS" and enter the number (e.g. S2912345A) [previously known as "ROB"] |
| 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. 2001123456X) |
| Organisations under GST group registration | Select "GSTN" and enter the number (e.g. M91234567X or MR2345678A) |
| Organisations under GST divisional registration | Please login using respective individual member's Tax Reference Number for: - Apply for Declaration of Agents |
| Sole Proprietorships own by individual person for GST | Select "GSTN" and enter the number (eg M91234567X or MX2345678A) |


| Step No. | Action |
|----------|---|
| 1. | For Division , the Parent Entity would need to login and access <i>myTax Portal</i> using its Tax Reference Number. |
| 2. | For Others , you would need to login and access <i>myTax Portal</i> using the same method as for GST e-Filing |

User Guide – Apply for Major Exporter Scheme (MES)

2. myTax Portal Homepage



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

Contact Info / Feedback / Sitemap

- Home
- Log out from myTax Portal
- Change IRAS PIN
- e-Services For
 - Corporate Tax
 - Goods & Services Tax
- View Account Summary
- Payments
- Tax Resources
 - e-Tax Guides
 - Downloadable Forms
 - Average Exchange Rates
 - Tax Treaties
- Contact IRAS

Name of Organisation : _____

Tax Reference No. : _____

Messages

What I Need To Do

- File GST Return(s)
- Subscribe for GST Alert
- Apply for GST Registration
- Apply for Cancellation of GST Registration
- Apply for Major Exporter Scheme
- Apply for Declaration of Agents
- View Return Status
- View Correspondence / Notices
- View GST Info Guide

user after you have completed your filing.

User Guide – Apply for Major Exporter Scheme (MES)

3. Introduction Page

| | <table border="1"> <thead> <tr> <th>Step No.</th> <th>Action</th> </tr> </thead> <tbody> <tr> <td>1.</td> <td>To begin with application, click on New Application. - For Sole-proprietor screen, click here - For Partnership screen, click here - For Division screen, click here - For Group screen, click here - For Company screen, click here</td> </tr> <tr> <td>2.</td> <td>To exit, click on Exit.</td> </tr> <tr> <td>3.</td> <td>To work on previous draft copy, click on Revise Draft. Note: The button will not be shown if there is no previous draft.</td> </tr> </tbody> </table> | Step No. | Action | 1. | To begin with application, click on New Application . - For Sole-proprietor screen, click here - For Partnership screen, click here - For Division screen, click here - For Group screen, click here - For Company screen, click here | 2. | To exit, click on Exit . | 3. | To work on previous draft copy, click on Revise Draft . Note: The button will not be shown if there is no previous draft. |
|----------|---|----------|--------|----|--|----|---------------------------------|----|---|
| Step No. | Action | | | | | | | | |
| 1. | To begin with application, click on New Application . - For Sole-proprietor screen, click here - For Partnership screen, click here - For Division screen, click here - For Group screen, click here - For Company screen, click here | | | | | | | | |
| 2. | To exit, click on Exit . | | | | | | | | |
| 3. | To work on previous draft copy, click on Revise Draft . Note: The button will not be shown if there is no previous draft. | | | | | | | | |

User Guide – Apply for Major Exporter Scheme (MES)

4. Sole-proprietor Section 1: Applicant’s Profile

The screenshot shows the 'Section 1 - Applicant's Profile' page in the myTax Portal. The page has a blue header with the IRAS logo and the text 'At myTax Portal, you surf, we serve'. Below the header is a navigation menu with links like Home, About IRAS, News & Events, etc. The main content area contains the following form fields:

- 1. Name :
- 2. GST Registration Number :
- 3. I have the following sole-proprietorship business(es):

| Sole-proprietorship Business Name | ACRA Number |
|-----------------------------------|-------------|
| 1 | |

At the bottom of the form, there is a question: 'Is the above list complete and accurate?' with radio buttons for 'Yes' and 'No'. Below the form are three buttons: '< Back', 'Cancel', and 'Continue >'.

| Step No. | Action |
|----------|---|
| 1. | Indicate: - If information listed is completed and accurate |
| 2. | To proceed to next page, click on Continue |
| 3. | To go back to previous page, click on Back . |
| 4. | To exit, click on Cancel |

Click [Next](#)

User Guide – Apply for Major Exporter Scheme (MES)

4. Partnership Section 1: Applicant's Profile

The screenshot displays the 'myTax Portal' interface for the 'Online Application for Major Exporter Scheme'. The page title is 'Section 1: Applicant's Profile'. The main content area contains the following fields:

- 1. Partnership Name
- 2. Unique Entity Number
- 3. GST Registration Number

At the bottom of the form, there are three buttons: '< Back', 'Cancel', and 'Continue >'. The left sidebar contains a navigation menu with options like 'Home', 'Log out from myTax Portal', 'Change IRAS PIN', 'e-Services For', 'View Account Summary', 'Payments', 'Tax Resources', and 'Contact IRAS'. The top header includes the IRAS logo, the slogan 'At myTax Portal, You Surf, We Serve', and the Singapore Government logo with the tagline 'Integrity • Service • Excellence'.

| Step No. | Action |
|----------|---|
| 1. | To proceed to next page, click on Continue |
| 2. | To go back to previous page, click on Back . |
| 3. | To exit, click on Cancel |

Click [Next](#)

User Guide – Apply for Major Exporter Scheme (MES)

4. Division Section 1: Applicant's Profile

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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

View Account Summary

Payments

Tax Resources

- e-Tax Guides
- Downloadable Forms
- Average Exchange Rates
- Tax Treaties

Contact IRAS

Online Application for Major Exporter Scheme

Section 1 : Applicant's Profile

1. Name :

2. Unique Entity Number :

3. My Company has the following GST Divisions:

| GST Division Name | ACRA Number | GST Registration Number |
|-------------------|-------------|-------------------------|
| 1 | | |

Is the above list complete and accurate? Yes No

4. My Company has the following sole-proprietorship business(es):

| Sole-proprietorship Business Name | ACRA Number |
|-----------------------------------|-------------|
| 1 | |

Is the above list complete and accurate? Yes No

< Back | Cancel | Continue >

| Step No. | Action |
|----------|---|
| 1. | Indicate: - If the information listed is completed and accurate |
| 2. | To proceed to next page, click on Continue |
| 3. | To go back to previous page, click on Back . |
| 4. | To exit, click on Cancel |

Click [Next](#)

User Guide – Apply for Major Exporter Scheme (MES)

4. Group Section 1: Applicant's Profile

The screenshot shows the 'Section 1: Applicant's Profile' form in the myTax Portal. The form is titled 'Online Application for Major Exporter Scheme' and contains the following sections:

- 1. Name** : [Text input field]
- 2. GST Registration Number** : [Text input field]
- 3. My Group has the following member(s):**

| Member Name | ACRA Number |
|-------------|-------------|
| 1 | |

Is the above list complete and accurate? Yes No
- 4. My GST member(s) has the following sole-proprietorship business(es):**

| Sole-proprietorship Business Name | ACRA Number | Member's Name |
|-----------------------------------|-------------|---------------|
| 1 | | |

Is the above list complete and accurate? Yes No

At the bottom of the form, there are three buttons: '< Back', 'Cancel', and 'Continue >'.

| Step No. | Action |
|----------|--|
| 1. | Indicate: - If the information listed is completed and accurate. |
| 2. | To proceed to next page, click on Continue |
| 3. | To go back to previous page, click on Back . |
| 4. | To exit, click on Cancel |

Click [Next](#)

User Guide – Apply for Major Exporter Scheme (MES)

4. Company Section 1: Applicant’s Profile

| Step No. | Action |
|----------|--|
| 1. | Indicate: - If the information listed is completed and accurate. |
| 2. | To proceed to next page, click on Continue |
| 3. | To go back to previous page, click on Back . |
| 4. | To exit, click on Cancel |

Click [Next](#)

User Guide – Apply for Major Exporter Scheme (MES)

5. Section 2: Details of Trading Figures

| Step No. | Action |
|----------|---|
| 1. | If you wish to find out what item to include in each field, click on i icon. |
| 2. | Fill in the required information. If the field is not applicable, please enter "0". |
| 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 proceed to next page, click on Continue |
| 5. | To go back to previous page, click on Back . |
| 6. | To exit, click on Cancel |

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Section 2 : Details of Trading Figures

For traders who own more than one sole-proprietorship or who are under GST Group Registration, please consolidate the trading figures of your sole-proprietorship business(es) or members in the GST Group.

1) Period covered by this form (for a period of 12 months) (DD/MM/YYYY) - (DD/MM/YYYY)

- The relevant period for calculating the value of supply will be the immediate past financial year or any 12 continuous calendar months within the past 18 calendar months.
- For newly established company or business with a change in business activity, please furnish a projected trading figures for the next 12 months, commencing from the start of your exporting activities.

2) Goods owned by Taxable Person (the applicant) **i**

[a] Total value of goods imported .00

[b] Total value of goods exported and international services **i** .00

[c] Total value of supplies made **i** .00

3) Goods owned by Overseas Principals (who are not registered for GST) **i**

[d] Total value of goods imported .00

[e] Total value of goods exported .00

[f] Total value of supplies made **i** .00

4) Percentage of export supplies out of total supplies **xx.xx %**
{(b)+(e)}/{(c)+(f)}

< Back Save Draft Cancel Continue >

User Guide – Apply for Major Exporter Scheme (MES)

6. Section 3: Newly Established Companies/Businesses or change in Business Activity Figures

The screenshot shows the 'myTax Portal' interface for the 'Online Application for Major Exporter Scheme'. The page title is 'Section 3 : Newly Established Companies/Businesses or change in Business Activity Figures'. The form contains the following fields and questions:

- 1) Date that you commenced exporting activity: [Text Field] (DD/MM/YYYY)
- 2) Is your business being transferred to you by another taxable person? Yes No
- 1) Name of transferor: [Text Field] ii) GST number of transferor: [Text Field]
- Note: The transferee is not allowed to use the MES status of the transferor. The transferee should apply for the scheme in its own name.
- 3) State your basis of projection for the forecasted trading figures. [Text Area]
- 4) Have you concluded contracts/received confirmed orders from your overseas clients? Yes No
- 4.1) Please state reason(s) for applying this scheme. [Text Area]

At the bottom of the form are buttons for '< Back', 'Save Draft', 'Cancel', and 'Continue >'.

| Step No. | Action |
|----------|---|
| 1. | Fill in the required information. |
| 2. | To save draft, click on Save Draft . |
| 3. | To proceed to next page, click on Continue |
| 4. | To go back to previous page, click on Back . |
| 5. | To exit, click on Cancel |

- For **Group** screen, click [here](#)
- For other organisations that **own sole-proprietorship business**, click [here](#)
- For organisations that **do not own sole-proprietorship business**, click [here](#)

User Guide – Apply for Major Exporter Scheme (MES)

7. Group

Business Summary

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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
- S4S Withholding Tax

View Account Summary

Payments

Tax Resources

- e-Tax Guides
- Downloadable Forms
- Average Exchange Rates
- Tax Treaties

Contact IRAS

Online Application for Major Exporter Scheme

Business Summary

Notes:
You are required to complete and provide information in Section 4,5,6 and 7 for each of the member listed below by clicking on the name of each member.

| Member Name | ACRA Number |
|-------------|-------------|
| < > | |

In addition, you are also required to complete and provide information in Section 4,5 and 6 for each of the sole-proprietorship business owned by your members. Please do so by clicking on the name of each sole-proprietorship.

| Sole-proprietorship Business Name | ACRA Number | Member's Name |
|-----------------------------------|-------------|---------------|
| < > | | |

< Back Save Draft Cancel Continue >

| Step No. | Action |
|----------|---|
| 1. | Click on “Member Name” and/or “Sole-proprietorship Business Name” |
| 2. | To save draft, click on Save Draft . |
| 3. | To proceed to next page, click on Continue |
| 4. | To go back to previous page, click on Back . |
| 5. | To exit, click on Cancel |

Click [Next](#)

User Guide – Apply for Major Exporter Scheme (MES)

7. For organisations that own sole-proprietorship business

Business Summary

The screenshot shows the 'Business Summary' page in the myTax Portal. At the top, it says 'At myTax Portal, You Surf, We Serve' and 'Singapore Government Integrity • Service • Excellence'. The left sidebar contains navigation options like Home, Log out from myTax Portal, Change IRAS PIN, e-Services For (Goods & Services Tax, View Account Summary, Payments), Tax Resources (e-Tax Guides, Downloadable Forms, Average Exchange Rates, Tax Treaties), and Contact IRAS. The main content area is titled 'Online Application for Major Exporter Scheme' and 'Business Summary'. It includes a note: 'Notes: You are required to complete and provide information in Section 4,5 and 6 for each of your sole-proprietorship business listed below by clicking on the name of each business.' Below this is a table with two columns: 'Sole Proprietorship Business Name' and 'ACRA Number'. At the bottom of the page, there are buttons for '< Back', 'Save Draft', 'Cancel', and 'Continue >'.

| Step No. | Action |
|----------|---|
| 1. | Click on “Sole-proprietorship Business Name” |
| 2. | To save draft, click on Save Draft . |
| 3. | To proceed to next page, click on Continue |
| 4. | To go back to previous page, click on Back . |
| 5. | To exit, click on Cancel |

Click [Next](#)

User Guide – Apply for Major Exporter Scheme (MES)

8. Section 4: Business Details

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Section 4 : Business Details

Name :
 GST Registration Number :
 Unique Entity Number :

1) When is your company's financial year end? Day Month

2) Do you make exempt supplies? Yes No

2.1) If yes, please specify the types of exempt supplies made.

3) Do you store your imported goods in: Yes No

Free Trade Zone

If your imported goods are stored in areas other than FTZ, please specify the other storage place

< Back Save Draft Cancel Continue >

| Step No. | Action |
|----------|---|
| 1. | Fill in the required information. |
| 2. | To save draft, click on Save Draft . |
| 3. | To proceed to next page, click on Continue |
| 4. | To go back to previous page, click on Back . |
| 5. | To exit, click on Cancel |

User Guide – Apply for Major Exporter Scheme (MES)

9. Section 5: Accounting System

| Step No. | Action |
|----------|--|
| 1. | Complete Part 1 to 3. |
| 2. | Please submit a letter of undertaking and/or letter of confirmation if it is a "Yes" for Part 2 and/or Part 3. Click on Attachment 1 or Attachment 2 for the letter format. |
| 3. | To save draft, click on Save Draft . |
| 4. | To proceed to next page, click on Continue |
| 5. | To go back to previous page, click on Back . |
| 6. | To exit, click on Cancel |

At myTax Portal, You Surf, We Serve

Section 5 : Accounting System

Name :
 GST Registration Number :
 Unique Entity Number :

Records Relating to Imports and Exports

1) Do you only import goods owned by you? Yes No

2) Do you import goods on behalf of your overseas principals (not registered for GST)? Yes No
 (i) If yes, you are required to submit a letter of undertaking which is in accordance to the specimen format in [Attachment 1](#)

3) Do you import goods owned by overseas principals which are subsequently exported back to the same overseas principals? Yes No
 (i) If yes, you are required to submit a letter of confirmation which is in accordance to the specimen format in [Attachment 2](#)

< Back Save Draft Cancel Continue >

User Guide – Apply for Major Exporter Scheme (MES)

11. Section 7: Particulars of Authorised Agents display screen

The screenshot displays the 'myTax Portal' interface for the 'Online Application for Major Exporter Scheme'. The page title is 'Section 7 : Particulars of Authorised Agent(s)'. It features a navigation menu on the left with options like Home, Log out, Change IRAS PIN, e-Services For, View Account Summary, Payments, Tax Resources, and Contact IRAS. The main content area contains a form with the following fields:

- Name :
- GST Registration Number :
- Unique Entity Number :

Below the form, there is a section titled 'List of appointed declaring agents to clear your imported goods on your behalf :'. This section contains a table with two columns: 'UEN' and 'Full Name of Declaring Agent'. At the bottom of the page, there are four buttons: '< Back', 'Save Draft', 'Cancel', and 'Continue >'.

| Step No. | Action |
|----------|--|
| 1. | A table listing the UEN and full name of the appointed declaring agents will be displayed. |
| 2. | Please check if these agents are as per your earlier inputs. To amend the records, click on Back . |
| 3. | To save draft, click on Save Draft . |
| 4. | To proceed to next page, click on Continue |
| 5. | To exit, click on Cancel |

User Guide – Apply for Major Exporter Scheme (MES)

12. Section 8: Person to Contact; Section 9: Declaration by Authorised Personnel

The screenshot shows the 'myTax Portal' interface for the 'Online Application for Major Exporter Scheme'. It is divided into two main sections:

- Section 8: Person to Contact**: Contains fields for Name, Designation, Telephone No, and Fax No.
- Section 9: Declaration by Authorised Personnel**: Includes a checkbox to declare that all details and information given in this application are true and complete, followed by fields for Name, NRIC/FIN/Passport Number, and Designation.

Navigation buttons at the bottom include '< Back', 'Save Draft', 'Cancel', and 'Continue >'.

| Step No. | Action |
|----------|--|
| 1. | Fill in the required information in Section 8 and Section 9. |
| 2. | Tick the Declaration by Authorised Personnel in Section 9: |
| 3. | To save draft, click on Save Draft . |
| 4. | To proceed to next page, click on Continue |
| 5. | To go back to previous page, click on Back . |
| 6. | To exit, click on Cancel |

User Guide – Apply for Major Exporter Scheme (MES)

13. Summary of application details

| Step No. | Action |
|----------|--|
| 1. | To print out the Summary Page, click on Print |
| 2 | To amend the records, click on Back |
| 3 | To send the application to IRAS, click on Submit Acknowledge Page will be displayed upon successful submission |

Online Application for Major Exporter Scheme

Introduction Page

- As a trader approved under the Major Exporter Scheme, you are only allowed to import goods belonging to yourself or your overseas principals who are not GST-registered in Singapore.
- You are not allowed to import goods on behalf of other persons.
- It is important that you read the [Explanatory Notes](#) carefully before you apply for MES.

Section 1 : Applicant's Profile

- Name :
- Unique Entity Number :
- GST Registration Number :
- My Company has the following sole-proprietorship business(es):

| Sole-proprietorship Business Name | ACRA Number |
|-----------------------------------|-------------|
| 1 | |

Is the above list complete and accurate? Yes No

Scrolling down

Section 6 : Particulars of Authorised Agent(s)

Name :
 GST Registration Number :
 Unique Entity Number :

List of appointed declaring agents to clear your imported goods on your behalf :

| UEN | Full Name of Declaring Agent |
|-----|------------------------------|
| < | > |

Note: Please ensure that these agents appointed by you are registered with Singapore Customs and have a valid UEN.

Section 8 : Person to Contact

Name : Designation :
 Telephone No : Fax No :

Section 9 : Declaration by Authorised Personnel

I declare that all details and information given in this application are true and complete.

Name :
 NRIC/FIN/Passport Number :
 Designation :

Inland Revenue Authority of Singapore

User Guide – Apply for Major Exporter Scheme (MES)

14. Acknowledgement Page

| Step No. | Action |
|----------|--|
| 1. | To print out the Acknowledgement page, click on Print . |
| 2 | If you are required to submit a letter of undertaking and/or letter of confirmation , please submit these copies by post/fax for our review. |
| 3 | If you are required to submit Auditor’s Positive Assurance report, please only submit the original copy by post for our review. |
| 4 | For Step no. 2 & 3, please indicate the acknowledgement number on each of your documents. |

Acknowledgement

Your application for Major Exporter Scheme will be reviewed.

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

Name :
 GST Registration Number :
 Unique Entity Number :

In order for us to process your application, you are required to submit the following document(s):

- auditor’s positive assurance report stating that the imports, exports and total supplies figures are fair.
- letter of undertaking
- letter of confirmation

You may submit these documents by post/fax for our review. Please indicate the acknowledgement number stated below on each of your supporting documents. Our fax number is 6351 3553.

Upon approval, a copy of our letter informing you of the outcome of your application will be sent to you by post.

Acknowledgement No:
 Application Date :

Notes:
 As a trader approved under the Major Exporter Scheme, you are only allowed to import goods belonging to yourself or your overseas principals who are not GST-registered in Singapore. You are not allowed to import goods on behalf of other persons.

Inland Revenue Authority of Singapore