

IRAS e-Tax Guide

Do I need to register?
(Sixth Edition)



INLAND REVENUE
AUTHORITY
OF SINGAPORE

Do I Need to Register?

Published by
Inland Revenue Authority of Singapore

Published on 01 Mar 2012

First edition on Apr 1994
Second edition Jul 2006
Third edition 01 Jul 2007
Fourth edition 30 May 2008
Fifth edition 02 Dec 2009

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Do I Need to Register?

1 Introduction

- 1.1 This guide has been prepared to help you decide whether you need to register for Goods and Services Tax in Singapore.
- 1.2 From 19 Oct 2009, businesses applying for voluntary registration are required to be on the GIRO payment plan for GST payment and/ or refund.
- 1.3 From 9 Dec 2009, 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 voluntary registration.

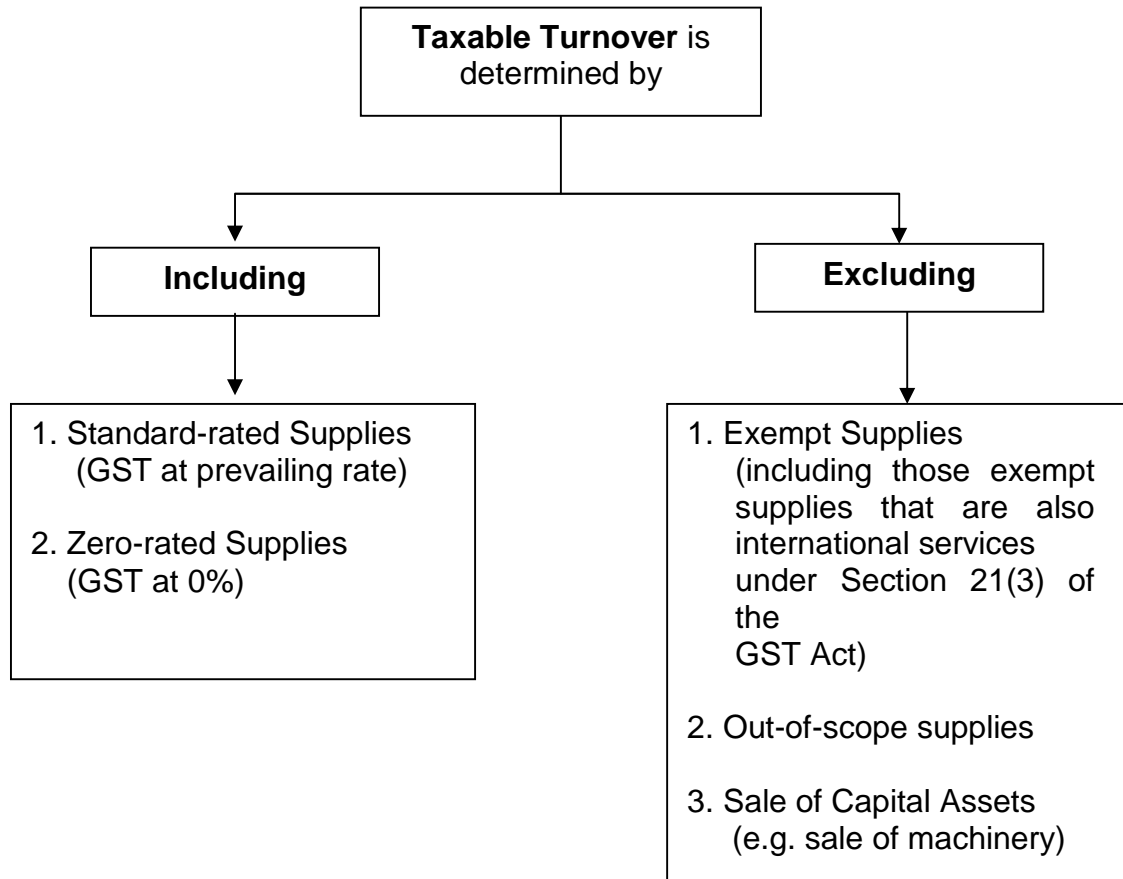
2 GST Terms you need to know

- 2.1 What is GST?
 - 2.1.1 Goods and Services Tax (GST) is a tax on the supply of goods and services made in Singapore by a taxable person in the course or furtherance of any business carried on by him **and** on the importation of goods into Singapore.
- 2.2 What is a taxable supply?
 - 2.2.1 A taxable supply is a supply of goods and services made in Singapore other than an exempt supply. GST is chargeable on a taxable supply of goods or services made by a taxable person in the course or furtherance of his business. However, any GST incurred by a taxable person on business purchases used in making taxable supplies can be recovered from the Comptroller of GST.
- 2.3 What is an exempt supply?
 - 2.3.1 There are 2 broad categories of exempt supplies. They include the sale and lease of residential properties and financial services specified in paragraph 1 of the Fourth Schedule to the GST Act. GST will not be charged on exempt supplies. Generally, any GST incurred in making exempt supplies cannot be claimed as input tax.
- 2.4 What is an out-of-scope supply?
 - 2.4.1 An out-of-scope supply is a supply which is not made in Singapore (for example, sale of goods from China to India where the goods do not enter Singapore). Since these supplies fall outside the scope of GST, GST is not chargeable on these supplies. Consequently, any input tax incurred in making out-of-scope supplies cannot be claimed. However, the input tax for the following out-of-scope supplies is claimable if you are a GST-registered trader:

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- (a) Supplies outside Singapore which would be taxable if made in Singapore, For example, the supply of electronic goods from a foreign country to another foreign country would be taxable if it were made in Singapore. The input tax attributable to such a supply is claimable;
 - (b) Supplies within Zero GST warehouses/licensed warehouses or Free Trade Zone. For example, sale of goods to a local customer within the Free Trade Zone is an out-of-scope supply and no GST is chargeable.
- 2.5 Who is a taxable person?
- 2.5.1 A taxable person is a person who for the purposes of the GST Act is or is required to be registered under the GST Act.
- 2.6 What is a business?
- 2.6.1 For GST purposes, a business includes any:
- (a) trade (for example, manufacturing, wholesale, service, retail, mechanics, carpentry);
 - (b) profession (for example, doctors, lawyers, accountants with their own business practice); or
 - (c) vocation (for example, taxi drivers, hawkers, freelance fitness instructors, freelance book-keepers, insurance agents, multi-level marketing agents).
- 2.6.2 In addition, the following are also deemed to be carrying on a business:
- (a) the provision by a club, association, society, management corporation or organisation of the facilities or advantages available to its members or subsidiary proprietors, as the case may be; and
 - (b) the admission, for a consideration, of persons to any premises.
- 2.6.3 However, activities which are in the public domain and are of a political, religious, philanthropic, philosophical or patriotic nature are not treated as business activities.
- 2.7 What is "taxable turnover"?
- 2.7.1 "Taxable turnover" is 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 (GST at prevailing rate) and zero-rated (GST at 0%) supplies but it excludes exempt supplies, out-of-scope supplies and the 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.

TAXABLE TURNOVER



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3 Liability to register

3.1 When am I liable to register for GST?

3.1.1 You are liable to register for GST when your annual taxable turnover is more than S\$1 million or you are currently making taxable supplies and your annual taxable turnover is expected to be more than S\$1 million.

3.1.2 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 your transferor (previous owner)'s turnover for the past three quarters and the business turnover for your current quarter is more than \$1 million.

3.2 How to determine my liability to register?

3.2.1 You can determine your liability to register for GST using the prospective or retrospective view. The table below summarises your liability to register, notification of liability and effective date of registration under each of the two views.

	(A) Retrospective View	(B) Prospective View
Your liability will arise if:	At the end of any quarter*, where the total value of all your taxable supplies made in Singapore in that quarter and the previous 3 quarters is more than S\$1m. If you expect that the value of your taxable supplies in the next 4 quarters will not be more than S\$1m, you are not required to be registered. However, please note that if the value of your taxable supplies for the next 4 quarters subsequently is more than S\$1 million, the Comptroller will backdate your GST registration.	At any time, if there are reasonable grounds for believing that the total value of your taxable supplies in the next 12 months will be more than S\$1m. You must be currently making taxable supplies to come under this basis. Otherwise, you should apply for voluntary registration.
You are required to apply for GST registration:	Within 30 days of the end of that relevant quarter*.	Within 30 days from the date on which you made a forecast that your taxable turnover for the next 12 months will be more than S\$1m.
Your date of registration will be from:	End of the month following the month in which the 30th day falls.	End of 30 days from the date of your forecast.

* Quarter means a period of 3 months ending on the last day of **March, June, September or December**

Note: You should start charging GST from the date you are registered for GST. GST paid on your business purchases and imports can be claimed from this date onwards.

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EXAMPLE 1

Turnover for 4 quarters	Trader A (S\$)	Trader B (S\$)	Trader C (S\$)
01.04.07 to 31.03.08 Actual	1,920,000	920,000	1,500,000
01.04.08 to 31.03.09 Expected	1,850,000	1,250,000	700,000
Determination Date	31.03.08	31.03.08	31.03.08
Registration Required	Yes	Yes	No
Submit your application for GST registration by	30.04.08	30.04.08	-

- (a) Trader A is required to register because the total value of all his taxable supplies made in Singapore in the 4 quarters ended 31.03.08 was more than S\$1 million and the expected value of his taxable supplies in the next 4 quarters will be more than S\$1 million.
- (b) Trader B is required to register although the total value of all his taxable supplies in the 4 quarters ended 31.03.08 was not more than S\$1 million. This is because he expects the value of his taxable supplies in the next 4 quarters to be more than S\$1 million.
- (c) Trader C is not required to register although the total value of all his taxable supplies in the 4 quarters ended 31.03.08 was more than S\$1 million. This is because he expects the value of his taxable supplies in the next 4 quarters will not be more than S\$1 million. However, if the value of his taxable supplies for the next 4 quarters subsequently is more than S\$1 million, the Comptroller will backdate his GST registration.

Example 2

You have started making taxable supplies on 1 Jan 2008. On 05 Feb 08, you receive an order from a customer to supply goods (standard-rated) which amounts to S\$1.5 million in one month's time. You are required to register within 30 days from this date because the value of your taxable supplies from 05 Feb 08 to 04 Feb 09 will be more than S\$1 million.

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3.3 What should I do if there is a transfer of business from a GST registered owner? Should I register again?

3.3.1 When there is a transfer of business, for example, from a sole-proprietor (previous owner) to a limited company (new owner), the parties involved must inform the Comptroller of the transfer in writing within 30 days of the date of transfer. The limited company is not allowed to use the GST registration number of the sole-proprietor. The limited company must apply for GST registration separately if it is required under the Act to register or it can opt to register for GST on a voluntary basis. The sole-proprietor will have to de-register for GST if he ceases to make any taxable supplies.

3.3.2 The transfer of the assets will not be treated as a supply and the previous owner will not need to charge GST to the new owner if all the conditions listed below are satisfied:

- (a) The transfer of the assets is made in relation to a transfer of the business or part thereof to the new owner (A mere transfer of capital assets would not satisfy this condition unless it has the effect of putting the new owner in possession of a business);
- (b) The assets to be transferred must be intended for use by the new owner in carrying on the same kind of business;
- (c) In the case where only part of the business is transferred, that part must be capable of being operated independently;
- (d) The business or part thereof must be a going concern at the time of the transfer. There must be no closure of the business immediately after the transfer, except for such temporary closure as may be necessary to put the business in operation under the new ownership;
- (e) The new owner must be a GST registered person at the time of the transfer. If the taxable turnover of the business (or part thereof) which is being transferred exceeds \$1 million immediately before the transfer, the new owner is liable to be registered when the business is transferred. The new owner is required to notify the Comptroller of his liability to register 30 days before the date of the transfer; and
- (f) Both the previous owner and the new owner must maintain sufficient records on the transferred assets.

3.3.3 Please refer to the e-Tax Guide “Transfer of Business as a Going Concern” at www.iras.gov.sg > Quick links > e-Tax-Guides > GST for further details.

3.4 How do I as a sole-proprietor determine my liability to register?

3.4.1 A sole-proprietorship is a business firm owned by one person or one company.

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- 3.4.2 If you are a sole-proprietor, you have to aggregate the taxable turnover of all your businesses registered in your personal/ corporate name. If your aggregate taxable turnover is more than or is expected to be more than S\$1 million after you have started making taxable supplies, you are required to register for GST.
- 3.4.3 If apart from your sole-proprietorship business, you earn income from a trade, profession or vocation (for example, as a taxi-driver, hawker, insurance agent, multi-level marketing agent, freelance fitness instructor, freelance book-keeper, accountant with your own business practice, etc.), your aggregate taxable turnover should also include the income earned from the trade, profession or vocation.
- 3.4.4 GST registration for sole-proprietorship business will be in the name of the sole-proprietor. In other words, one GST registration number will be issued for all the businesses owned by one sole-proprietor. If you subsequently set up a new sole-proprietorship business, you should inform the Comptroller of the new sole-proprietorship business set-up in writing together with a copy of the latest ACRA Business Profile. You should use the same GST registration number to charge GST on the taxable supplies of your new sole-proprietorship business. Similarly, you should also use the same GST registration number to charge GST on the income from your trade, profession or vocation.
- 3.5 If I have a partnership business, how do I determine my liability to register?
- 3.5.1 In the case of partnerships, the taxable turnover of all partnerships with the same composition of partners will be aggregated to determine your liability to register for GST. If the same partners set up 2 partnership businesses, the total taxable turnover of these 2 businesses has to be taken to determine whether they need to be registered for GST. If the total taxable turnover is more than or is expected to be more than S\$1 million after you have started making taxable supplies, the partnerships are required to register for GST. GST registration will be in the name of the respective partnerships.
- 3.5.2 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, 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.
- 3.6 How do I determine if my company / limited liability partnership is liable to register?

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- 3.6.1 Private limited companies are separate legal entities. Therefore, we look at the taxable turnover of each company separately to determine their liability. Each company will be registered individually.
- 3.6.2 If the company is a sole-proprietor, the value of taxable supplies is the aggregate taxable turnover of the company and all its sole-proprietorship businesses. The company will have to charge GST on **supplies** made by the company and all its sole-proprietorship businesses.
- 3.6.3 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 and will be registered separately.
- 3.7 I am an overseas trader with no establishment in Singapore but I am making taxable supplies. Can I register for GST?
- 3.7.1 An overseas trader who contracts to sell goods in Singapore can register for GST in his own name. The overseas trader must appoint a local agent to be responsible for all GST matters, i.e. collecting GST on local taxable supplies made or filing GST returns promptly, etc. For the overseas trader to appoint a local agent, a letter of authorisation must be submitted together with the form GST F1 "Application for GST Registration". If there is a change of local agent, a letter of authorisation is required to enable us to update our records.
- 3.8 Who is responsible to determine a trader's liability to register?
- 3.8.1 The onus is on the trader.
- 3.9 Do I need to be registered if I only make zero-rated supplies?
- 3.9.1 You may apply for exemption from registration if your taxable supplies are wholly or substantially zero-rated. To apply for exemption, please complete the form GST F2 "Application for Exemption from Registration".
- 3.9.2 If you are granted exemption, you need not file GST returns. However, you will not be able to claim the GST incurred on your business purchases of goods or services.

4 Voluntary registration

- 4.1 Can I register if my taxable turnover is not more than S\$1 million?
- 4.1.1 You may apply for voluntary registration even if you are currently not liable for compulsory registration. From 9 Dec 2009, the Sole-Proprietor/ Partner/ Director/ Trustee of the business is required to complete the e-learning course "GST - Before I Register" and its quiz **before** applying for registration.

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- 4.1.2 Your voluntary registration is subject to the conditions that:
- (a) You make or intend to make taxable supplies; and
 - (b) You carry on a business and intend to make such supplies in the course or furtherance of that business.
- 4.1.3 After you have voluntarily registered for GST, you must remain registered for at least 2 years. In addition, you are required to comply with the following conditions:
- (a) Make taxable supplies within two years¹; and
 - (b) Attend the course "Introduction to GST" by IRAS within three months from the effective date of GST registration; and
 - (c) Be on GIRO payment plan for GST payment and/or refund.
- 4.1.4 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.
- 4.1.5 Before you decide to apply for voluntary registration, it is advisable to consider carefully your ability to comply with all the responsibilities and obligations of a GST-registered person, and the costs you need to incur to comply with the GST law.
- 4.1.6 Please refer to Paragraph 8 "Responsibilities Of A GST-Registered Person" for more information.
- 4.2 If I make out-of-scope supplies that are more than S\$1 million, can I register for GST?
- 4.2.1 When your business makes only out-of-scope supplies and the value of such supplies is more than S\$1 million, you are not required to register for GST under the GST Act. However, you may apply for voluntary registration provided that:
- (a) You have a business establishment in Singapore or your usual place of residence is in Singapore; and
 - (b) 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

¹ This is applicable to a voluntarily registered person who has not started making taxable supplies at the point of application.

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- (ii) Supplies within a Zero GST Warehouse Scheme.
- 4.2.2 To apply, please complete the form GST F1 together with a letter stating the nature of your business and the reason(s) for registration. Each application will be reviewed on a case-by-case basis.
- 4.2.3 After your application has been approved, if you:
 - (a) cease to make or cease to have the intention of :
 - (i) making taxable supplies outside Singapore which would be taxable supplies if made in Singapore or
 - (ii) making supplies within a Zero GST Warehouse; or
 - (b) make or have the intention to make taxable supplies in Singapore;

you must inform the Comptroller within 30 days.
- 4.3 Can a representative office that does not make taxable supplies in Singapore register for GST?
 - 4.3.1 Yes. A representative office may register for GST on a voluntary basis. The applicant must indicate clearly on the application form (GST F1) that he is operating as a Representative office. He need not complete Sections 4 (Start of Business) and 5 (Basis of Registration) of the form GST F1. A copy of the approval letter from the International Enterprise Singapore (IESingapore) stating that he can operate as a representative office in Singapore is required.
- 4.4 If I make exempt supplies that are also international services under the GST act, can I register for GST?
 - 4.4.1 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:
 - (a) You are a corporate body²; and
 - (b) You make or have the intention to make the abovementioned exempt supplies of financial services.
 - 4.4.2 Each application will be reviewed on a case-by-case basis.

² 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”).

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However, you should inform the Comptroller within 30 days from the date of change if you cease to make or cease to have the intention to make exempt supplies of financial services that are international services.

5 Registration procedures

5.1 How do I register?

5.1.1 You have to complete and submit the form GST F1 “Application for GST Registration” together with the required documents (as stated in the form) to the Comptroller of GST. Please read the explanatory notes carefully before completing the form.

5.1.2 For partnership businesses, you must complete and submit an additional form, GST F3 “Notification of Liability to be Registered: Details of All Partnerships and Partners”, together with the form GST F1 to the Comptroller of GST.

5.1.3 You can apply for GST registration online via *myTax Portal* if you have been authorised to use other IRAS e-Services (e.g. e-Filing Corporate Tax returns/ Tax Clearance returns/ e-Submission of employment income).

5.2 Security deposit

5.2.1 You may be required to provide a security deposit if:

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

5.2.2 Upon receipt of your application for GST, we will notify you on the amount of security deposit required.

5.2.3 The security deposit must be in the form of a banker’s guarantee or insurance guarantee.

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

5.3 How do I get registration forms?

5.3.1 You may obtain the form from the following sources:

- (a) IRAS website at <http://www.iras.gov.sg> > Quick links > Forms > GST

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- (b) GST Helpline on 1800-356 8633; or
- (c) Taxpayers Services Centre, located at 55 Newton Road, Revenue House, Singapore 307987.

6 Group registration

6.1 What is a group registration?

6.1.1 Group registration is a facility that allows several companies to group and centralise their administration for GST reporting purposes. Under group registration, one of the companies will be nominated by the proposed group as the representative member. Registration will be in the name of the representative member.

6.1.2 If a group of persons come under group registration:

- (a) Supplies made between member companies are disregarded for GST accounting purposes;
- (b) Any business carried on by a member of the group shall be treated as carried on by the representative member;
- (c) Any other supply of goods or services by or to a member of the group shall be treated as a supply by or to the representative member;
- (d) Any tax paid or payable by a member of the group on the importation of any goods shall be treated as paid or payable by the representative member;
- (e) The prescribed accounting period of the group will follow that of the nominated representative's prescribed accounting period;
- (f) Each member must be registered in its own right;
- (g) Every member is required to keep records;
- (h) Tax invoices issued by any group member should bear the registration number that is issued to the group; and
- (i) The group is treated as one person for the purpose of applying the "De Minimis rule".

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- 6.2 Who qualifies to register as a group?
- 6.2.1 Two or more taxable persons are eligible to be treated as members of a group if each of them satisfies the required criteria under Regulation 3 and 4 of the Goods and Services Tax (General) Regulations and:
- (a) one of them controls each of the others;
 - (b) one person controls all of them; or
 - (c) two or more persons carrying on a business in partnership control all of them.
- 6.2.2 A body corporate is said to control another body corporate if it is that body's holding company within the meaning of Section 5 of the Companies Act.
- 6.2.3 An individual is said to control a body corporate if he were a company, he would be that body's holding company within the meaning of the Companies Act.
- 6.2.4 For control to exist, the following conditions must be satisfied:
- (a) The holding company controls the composition of the board of directors of the other corporate body;
 - (b) The holding company controls more than half of the voting power of the other corporate body; or
 - (c) The holding company holds more than half of the issued share capital of the other corporate body.
- 6.2.5 The final approval for group registration is at the discretion of the Comptroller who can refuse an application if it appears to him necessary to do so for the protection of revenue.
- 6.3 How do I apply for group registration?
- 6.3.1 You must apply in writing to the Comptroller of GST at least 90 days before the date on which the group registration is to take effect or at a later date as the Comptroller may allow. You should also nominate a local representative member in your application.
- 6.3.2 Please refer to the e-Tax Guide "General Guide on GST Group Registration" at www.iras.gov.sg > Quick links > e-Tax Guide > GST for further details.

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7 Divisional registration

If you are a taxable person, you may apply for divisional registration if you carry on:

- (a) More than one business; or
- (b) A business in several divisions.

In this case, the Comptroller of GST may register the businesses or divisions in their respective names.

7.1 How do I qualify for divisional registration?

7.1.1 You will qualify for divisional registration if:

- (a) It is likely to cause real difficulty for you to submit a single return;
- (b) Each separately registered division has its own independent accounting system;
- (c) The nature of activities carried on by each division or its location must be separately identifiable; and
- (d) All divisions must have the same prescribed accounting period

7.1.2 Once you have been granted divisional registration:

- (a) you must remain registered for at least 2 years;
- (b) supplies made between divisions are disregarded for GST accounting purposes; and
- (c) each division will be given a separate GST registration number

7.1.3 If you cease to comply with any of the above conditions, the Comptroller may by notice in writing cancel your divisional registration and this will be effective from the day of cancellation or a later date as agreed between the Comptroller and you.

7.1.4 You may apply in writing for any separately registered business to cease to be so registered and this will be effective from the day of cancellation or a later date as agreed between the Comptroller and you.

8 Responsibilities of a GST registered person

After your GST registration is approved, you will receive the Notification of GST Registration. The notification will state your GST registration number

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and effective date of GST registration. As a GST registered person, you need to comply with the requirements under the GST Act.

Your responsibilities and obligations include:

- (a) Accounting for GST on all your taxable supplies. These include the disposal of business assets and the recovery of expenses from third parties.
- (b) Displaying, advertising, publishing or quoting GST-inclusive price for any supply of goods or services to the public.
- (c) Maintaining all business accounts and records for at least five years³.
- (d) Excluding GST claims on purchases incurred for exempt supplies and non-business activities, and apportioning your claim on the residual input tax e.g. GST on overheads expenses.
- (e) 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 due one month after the end of the GST accounting period. Penalties will be imposed on late submission and payment.
- (f) Notifying the Comptroller in writing within 30 days if there is a change in your business circumstances. These include change(s) in:
 - (i) Business constitution;
 - (ii) Business name; or
 - (iii) Registered / mailing address.
- (g) Informing the Comptroller in writing and applying for cancellation of GST registration if your business ceases to make taxable supplies within 30 days from the date of cessation.
- (h) 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 your GST registration and input tax has been allowed on these assets previously. These assets include goods that are imported into Singapore under the Major Exporter Scheme/Approved Third Party Logistics Company Scheme/ Approved Import GST Suspension

³ With effect from 1 Jan 2007, you are required to keep for 5 years, records pertaining to prescribed accounting periods ending on or after 1 Jan 2007. However, you are required to keep for 7 years, records pertaining to prescribed accounting periods ending before 1 Jan 2007.

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Scheme/ Approved Contract Manufacturer And Trader Scheme ⁴, stocks, fixed assets and non-residential properties owned by you.

- (i) 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.
- (j) If you are a voluntary GST registrant, you will have to remain registered for at least 2 years and comply with the following:
 - (i) Make taxable supplies within two years of the registration⁵; and
 - (ii) Attend the course “Introduction to GST” by IRAS within 3 months from your effective date of GST registration; and
 - (iii) Be on GIRO payment plan for GST payment and/or refund.

9 De-registration

You can de-register if the Comptroller of GST is satisfied that:

- (a) the value of your taxable supplies in the period of 12 months then beginning will not be more than S\$1 million (i.e. you must have reasonable grounds to believe that your turnover will not be more than S\$ 1million); or
- (b) you have ceased to make taxable supplies⁶.

To de-register, you are required to complete the Application for Cancellation of Registration electronically via *myTax Portal* or submit the paper form GST F9 to the Comptroller of GST.

Meanwhile, you are still required to collect GST, if any, and submit your GST returns accordingly until further notification from us. In instances where no business transactions are carried out, you are still required to e-File the returns indicating zero in all boxes of the returns.

On approval of your GST de-registration, you will be informed in writing on the effective date of de-registration. You need to e-File the final return (GST

⁴ If you are registered under the Major Exporter Scheme (MES)/ Approved Third Party Logistics Company Scheme(A3PL)/ Approved Import GST Suspension Scheme (AISS)/ Approved Contract Manufacturer And Trader Scheme (ACMT), Zero GST Warehouse Scheme (ZGS) or registered as a group, there are additional responsibilities. Please refer to the relevant e-Tax Guides for details.

⁵ This is applicable to a voluntarily registered person who has not started making taxable supplies at the point of application.

⁶ If you cease to make taxable supplies, you have to submit the form GST F9 within 30 days from the date of cessation.

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F8) within 30 days from the end of the prescribed accounting period stated on the return.

In your final return, you will have to account for output tax on any goods (including goods imported using your Major Exporter Scheme/ Approved Third Party Logistics Company Scheme status) then forming part of the taxable assets of the business unless:

- (a) The business is transferred as a going concern to another taxable person;
- (b) The business is carried on by another person who is deemed to be a taxable person in the case where the company is under liquidation, receivership or where the taxable person has died or is incapacitated; or
- (c) The value of the deemed supply is not more than S\$10,000.

The above does not apply to any goods where you can show to the satisfaction of the Comptroller of GST that:

- (a) No input tax has been previously claimed in respect of these goods; and
- (b) The goods were not acquired by you as part of the assets of a business which was transferred to you as a going concern by another taxable person.

If you are in the process of disposing any non-residential (e.g. commercial or industrial) property, (for example, you have entered into an agreement to sell the non-residential property or the property is under mortgagee sale), the Comptroller may delay the effective date of de-registration until the sale of the property is completed. You are then required to account for output tax on the transfer of the property and declare the transaction in your GST return for the relevant accounting period.

10 General

10.1 What should I do if there is any change in material information relating to my business?

10.1.1 If there is a change in your business circumstances, for example a change in business address or conversion from a partnership to a sole-proprietorship business, you will have to notify the Comptroller of GST within 30 days from the date of the change by submitting the form "Notification of Changes in Business Details" downloadable from <http://www.iras.gov.sg> > Quick links > Tax Forms > GST together with the relevant documents stated in the form.

10.2 What if I fail to

- (a) notify or apply for registration; or

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- (b) notify the comptroller of a material change in my business within the stipulated time?
- 10.2.1 You shall be guilty of an offence and shall be liable on conviction to a fine up to S\$10,000 and to a penalty equal to 10% of the tax due in respect of each year commencing from the date on which you are required to make the notification or to apply for registration. We will also backdate your GST registration to the time when you are liable to be registered and you will have to account for GST to us even though you have not collected the GST from your customers.
- 10.2.2 In the case of a continuing offence there will be a further fine up to S\$50 for every day during which the offence continues after conviction.
- 10.3 Can I be registered before I make taxable supplies?
- 10.3.1 From 9 Dec 2009, the Sole-Proprietor/ Partner/ Director/ Trustee of the business is required to complete the e-learning course "GST - Before I Register" and its quiz **before** applying for voluntary registration.
- 10.3.2 If you have commenced a business activity in which you intend to make taxable supplies, you may apply to be registered from a date before you start making such supplies. Please provide documentary evidence (as stated in the form) to prove your intention of making taxable supplies or that you are operating a business.
- 10.3.3 You will have to satisfy the Comptroller of GST in writing that you have a firm intention to make taxable supplies. Once your application is approved, you will be registered under voluntary basis and you must remain registered for **at least two years**. If you do not make any taxable supplies by the date you expect to make your first taxable supply as declared in your application, the Comptroller can cancel your GST registration retrospectively.
- 10.4 What about the GST I have paid before I am registered?
- 10.4.1 You can claim GST on business expenses incurred before your effective date of GST registration. Before making a claim in your first GST return, please ensure that you satisfy all the conditions under the Goods and Services Tax (General) Regulations. You can review your eligibility by using the checklist, "Pre-registration input tax: Checklist for self-review of eligibility of claim". It is downloadable from our website at www.iras.gov.sg > Quick links > Forms > GST.
- 10.5 Who will be responsible for an offence committed by a company?
- 10.5.1 In this case, any person who was a director, manager, secretary, partner or any officer acting in a similar capacity at the time the offence was committed, shall be guilty of the offence, unless, he can prove that the offence was committed without his consent or connivance.

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11 Contact information

11.1 For enquiries on this e-Tax Guide, please contact:

Goods & Services Tax Division
Inland Revenue Authority of Singapore
55 Newton Road
Singapore 307987

Tel: 1800 356 8633
Fax: (+65) 6351 3553
Email: gst@iras.gov.sg

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12 Updates and amendments

	Date of amendment	Amendments made
1	Jul 2006	Editorial amendments
2	01 Jul 2007	Editorial amendments
3	30 May 2008	Editorial amendments
4	02 Dec 2009	Revised paragraphs 1, 3.5, 4.1, 4.4, 8, 9 and 10.3
5	01 Mar 2012	Revised paragraph 2.6.1., 3.4.3. and 3.4.4.