INLAND REVENUE
AUTHORITY
OF SINGAPORE

55 Newton Rd
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Tel: 1800 356 8633

List of Common Technical Requests

Requests by Tax Agent on behalf of Taxpayer		Information that should be included in the request for GST technical clarification (not meant to be exhaustive)
1	Seeks extension of 60-day rule for certain export scenarios which requires separate approval from the Comptroller (i.e., scenarios not covered in the "GST: Guide on Exports").	• Quote the applicable export scenario as per our e-Tax Guide on "GST: Guide on Exports"[1]. • Provide all commercial transaction and transport documents as per the applicable export scenario, for a sample transaction. • Provide documents and reasons (including commercial reasons) to explain why the Taxpayer is not able to comply with the 60-day rule. • Extent of extension required (e.g., X number of months) and the basis (e.g., the average or maximum time taken for such export situations) • Whether export scenario is one-off or recurring. • Any other supporting documents that may be useful for our consideration.
2	Seeks the claiming of GST paid on land purchased for residential development under regulation 41 of the GST (General) Regulations and application for remission under section 89(1) for the GST Act, as the case may be. Before submitting a ruling request, tax agents should read through the e-Tax "GST Guide on Purchase of Land for Residential Development".	• Provide the date of completion of the transfer of the purchased property. • If there is an existing building on the land, please analyse if there are any expenses incurred in relation to the building as such expenses will not be claimable under regulation 41 of the GST (General) Regulations. If the existing building is being leased after the transfer of the property such that rental income is earned, please provide the details of the lease e.g., duration, amount of rent charged etc. • In the analysis of the amount of the GST paid on land purchased for residential development, the Written Permission and independent valuation report, amongst other requirements, should be provided when seeking the claiming of GST paid on land purchased for residential development. However, if these documents are not available, you should explain the reason and provide the Provisional Permission issued by Urban

[1] www.iras.gov.sg > Quick Links > e-Tax Guides > GST: Guide on Exports

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		Redevelopment Authority ("**URA**") as well as the preliminary independent valuation report, showing the breakdown for commercial and residential components of a proposed mixed development. If you are also not able to provide these documents, please explain the reason.
3	Seeks to use the Land Betterment Charge ("**LBC**") rate and floor area applicable to the accounting period during which the suppliers' tax invoices are posted to the taxpayer's accounting system when adopting the Land Betterment Charge formula [2] to claim residual input tax incurred in the development of land and construction of a building for mixed-use purposes.	• Provide reasons (including commercial reasons) why the taxpayer is unable to use the LBC rate and floor area applicable to the accounting period during which the input tax is incurred on goods or services (e.g., date of supplier's tax invoice).
4	Seeks to confirm that the supply of assets qualifies as a transfer of business as a going concern. Before submitting a ruling request, tax agents should read through the e-Tax Guide on "GST: Transfer of Business as a Going Concern and other Excluded Transactions" ("TOGC e-Tax Guide").	• Provide the following information: - An analysis of how the transfer satisfies the conditions in Paragraph 4 of the TOGC e-Tax Guide. - For partial transfer of business, provide justifications on how the transferred part is capable of being operated independently. - Whether the transferee and transferor are GST-registered. - Supporting documents (e.g., agreement, letter of joint undertaking [3] if applicable) for the transfer of assets / business. - Information on the assets being transferred and reasons for considering that there is a transfer of business as a going concern. Provide information on whether the transfer is a partial or full transfer of business of the transferor. - Details of payment made (e.g., payment is in monetary / non-monetary terms). - Details of transfer (e.g., progressive transfer dates, reasons for transfer). - The outcome of transferor after the transfer (e.g., whether the transferor will cease business

[2] www.iras.gov.sg > Quick Links > e-Tax Guides > GST Guide for Property Developer

[3] For request to waive the requirement for transferee to maintain records of the transferred business that are required to be kept for GST purposes and allow the transferor to maintain the records instead.

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		or operate another business line after the transfer). - If you are appointed by the transferee to seek the ruling, you must obtain the transferor's approval[4] to seek the ruling and provide proof of such approval (e.g., email, letter) to us. Please note that we will not issue the ruling to the transferee without the transferor's approval.
5	Seeks clarification on whether the services qualify for zero-rating under section 21(3) of the GST Act, e.g., sections 21(3)(j) and 21(3)(g) of the GST Act.	• Provide the service agreement. • Any supporting documents that may be useful for our consideration. • Describe the nature, scope, and activities of services (e.g., consultancy services, IT services, storage services) performed as well as when and where the services are performed. This should be supported by the relevant clauses in the service agreement. If the actual nature, scope or activities of the services carried out or to be carried out differs from those stated in the service agreement, you should highlight this in the ruling request and explain the reasons for the difference. • Explain why and how the conditions under the zero-rating provisions can be satisfied. For example, you should explain why and how the services do not directly benefit non-GST registered person belonging in Singapore and are not directly in connection with goods located in Singapore) when seeking clarification on zero-rating a supply of service under section 21(3)(j) of the GST Act. • Where the taxpayer seeks to adopt other proxy for apportionment of services that is directly in connection with goods or land located in both Singapore and overseas, or directly benefit both Singapore and overseas persons that are not prescribed in e-Tax Guide "GST: Clarification on "Directly in Connection With" and "Directly Benefit"[5]", you should explain the reasons for not

[4] As the ruling request concerns the GST treatment of the supply to be made by the transferor, the transferor's agreement to seek the ruling must be obtained.
[5] www.iras.gov.sg > Quick Links > e-Tax Guides > GST: Clarification on "Directly in Connection With" and "Directly Benefit"

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		adopting one of the proxies prescribed in the said e-Tax Guide and how the proposed proxy is more appropriate and equitable than those prescribed proxies.
6	Seeks blanket approval of the GST treatment for all similar transactions of the taxpayer (e.g. waiver of price display requirements or application of alternative time of supply rules) for new arrangements entered by the taxpayer, on the basis that we have granted approval for existing arrangement(s) entered by the same taxpayer.	The approval granted for the existing arrangement was based on the specific facts and circumstances provided for that arrangement and should not be quoted as a precedent. Provide the information required per the published guidelines on the “Request Technical Clarification” webpage.