

**GST REGISTRATION APPLICATION  
DOCUMENT CHECKLIST**

At the point of your GST registration application, or thereafter, you may be required to submit soft copies of **all** the documents listed in **Section A** that are applicable to you and those listed in **Section B** if they are available. The Comptroller may request for additional supporting documents in the course of reviewing your application.

Your application for GST registration will be rejected if you do not provide all the required supporting documents.

**Section A: Submit all documents that are applicable to you**

**1) Business Constitution**

**a) Business Registered with Unique Entity Number (UEN)**

**Company / Limited Liability Partnership (LLP)**

- Latest updated copy of ACRA Business Profile (including ACRA Business Profile of each sole-proprietorship business owned)

**Partnership / Limited Partnership (LP) / Joint Venture (JV)**

- Latest updated copy of ACRA Business Profile (including ACRA Business Profile of each Partnership, LP or JV business with the same composition of partners)
- [Appointment of Local Agent](#) (if all the partners or JV members do not have their usual place of residence in Singapore)

**Sole-Proprietor**

- Latest updated copy of ACRA Business Profile (including ACRA Business Profile of each sole-proprietorship business)
- [Appointment of Local Agent](#) (if the sole-proprietor does not have his/her usual place of residence in Singapore)

**Others (e.g. Charity, Management Corporation (MCST))**

- Certificate of registration / constitution issued by the relevant agency

**b) Business Entity with no Unique Entity Number (UEN)**

**Joint Venture (JV) not registered with ACRA**

- Partnership Agreements, Joint Venture Contracts, Deeds, Letters of Undertaking or other documentary evidence governing its constitution, objects, rules and activities
- [Form GST F3](#) (Details of all partners / JV members)
- [Appointment of Local Agent](#) (if all the JV members do not have their usual place of residence in Singapore)

**Incorporated Overseas**

- Certificate of Incorporation, officially translated into English and notarised
- [Appointment of Local Agent](#)

**Others (e.g. Trust and Funds)**

- Agreement, Contract, Deed or other documentary evidence of the establishment

**2) Business Activities**

**a) Started sales**

- Listing of your sales/ revenue for the past 2 months in the format below:

**Format for Sales / Revenue Listing :**

Date of Invoice (DD/MM/YYYY)	Invoice Number	Name of Customer	Description of sales	Invoice Amount (S\$)	Destination of goods (if applicable)
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- Copies of 3 recent invoices (including shipping documents) issued to your customers OR all invoices if you have issued less than 3 invoices to your customers

**b) Made purchases**

- Listing of your business purchases for the past 2 months in the format below:

**Format for Business Purchase Listing :**

Date of Invoice (DD/MM/YYYY)	Invoice Number	Name of Supplier	Supplier's GST Registration Number	Description	Invoice Amount excluding	GST Amount (S\$) (if applicable)
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- Copies of 3 recent purchase/ suppliers' invoices received, including shipping documents OR all invoices if you have made less than 3 business purchases

- A copy of 1 recent overseas invoice received from your supplier (if you have purchased imported services)

**c) Yet to make sales and purchases**

- A detailed description of your business plan including:
- What products and/or services will your business be selling / providing;
  - How the products and services will be purchased and delivered / provided;
  - How will your business be financed;
  - A full list of your potential / confirmed suppliers\*; and
  - A full list of your potential / confirmed customers\*
- \* (if each list exceeds 20, please provide only 20 suppliers & customers)

**d) License / permit / approval from relevant authorities (Applicable if you are required to obtain them before you can operate your business)**

- A copy of License / Permit / Approval from the relevant authorities to operate your business

**3) Business Transfer (Applicable if you have taken over the business from another GST-registered business / person as a going concern)**

- A copy of agreement(s) or document(s) supporting the transfer of the business

**4) Type of Registration****a) Compulsory Registration**

A copy of the document(s) supporting the forecast that your taxable supplies in the next 12 months will exceed S\$1 million (e.g. signed contract(s), accepted tender / quotation, confirmed purchase order(s) and other documents)

A copy of the document(s) supporting the forecast that your imported services in the next 12 months will exceed S\$1 million (e.g. signed purchase contract(s) and other documents)

**b) Voluntary Registration**

[GIRO Application Form](#) to be submitted by post to **55 Newton Road Singapore 307987** within 5 working days from date of GST registration application

Acknowledgement page from the e-Learning Course "[Overview of GST](#)" (Not required if :  
- *The company director, sole-proprietor, partner or trustee of the business has experience in managing other existing GST-registered businesses*  
- *The person preparing your GST returns is an Accredited Tax Adviser (ATA) or Accredited Tax Practitioner (ATP)*)

**Section B : Submit all document(s) that is/are available**

- A copy of the latest Profit & Loss account, including reports & notes to accounts (need not be audited)
- A copy of rental agreement (including invoice for rental and payment evidence of deposit or rental paid, if any) for your business office, warehouse, or shop  
OR A copy of the Home Office Scheme approval from HDB / URA for your business office if you are operating your business from your residence
- A signed "Acceptance Copy" of Option to purchase/ Sales & purchase agreement (if you have purchased a property for your business)
- Any other document(s) to support that you are making / have intention to make taxable supplies, out-of-scope supplies or exempt supplies

**APPOINTMENT OF LOCAL AGENT:**

Under Section 33(1) of the Goods and Services Tax Act, an overseas person must appoint a resident in Singapore as their substituted person to comply with their legal obligations for GST and account for any tax.

The Letter of Authorisation must be provided using your company letterhead according to the following format:

<Name of overseas trader> hereby appoints <name of company> or <Agent Name>, <UEN/NRIC>, <address>, as their agent under Section 33(1) of the GST Act. As their agent, <name of company> or <Agent Name> is to  
1 comply with their legal obligations in connection with GST including accounting for their tax; and  
1 submit GST returns and all other forms/documents on their behalf.

This appointment is to take effect from [DD/MM/YYYY].

Name of Overseas Trader: \_\_\_\_\_

Full Name of Signatory & Designation: \_\_\_\_\_

Signature \_\_\_\_\_

Date: \_\_\_\_\_

Agreed and accepted by:

Name of Local Agent: \_\_\_\_\_

Full Name of Signatory & Designation: \_\_\_\_\_

Signature: \_\_\_\_\_

Date: \_\_\_\_\_

SAMPLE