

**GST F10**  
**APPLICATION FOR MAJOR EXPORTER SCHEME (MES)**



INLAND REVENUE  
AUTHORITY  
OF SINGAPORE

The Comptroller of Goods and Services Tax  
55 Newton Road, Revenue House, Singapore 307987 Tel : 1800 356 8633

**Important notes:**

You should only submit this application if you satisfy the conditions of the scheme. Please read the e-Tax Guide on "[Major Exporter Scheme](#)" to find out if you are eligible for the scheme and "[ASK Annual Review Guide](#)" on the required self-review.

If you have all the right information on hand, this form should take 20 minutes to complete.

**You will need the following information to complete the form:**

- 1) GST registration number
- 2) Total values of your imports, zero-rated supplies and total supplies including those made as an agent under section 33(2), section 33A and section 33B for the immediate past financial year or any 12 continuous calendar months within the past 18 calendar months (after adjusting errors disclosed in Certified ASK "[Assisted Self-Help Kit](#)"); or projected values of the same for the next 12 months from the start of export activities if you are a newly set-up business or new in export activities.
- 3) Types of exempt supplies made (refer to e-Tax Guide on "[Partial Exemption and Input Tax Recovery](#)" for more information on the *De-Minimis Rule and Regulation 33 exempt supplies*).
- 4) Conditions to act as agents under Section 33(1), section 33(2), Section 33A and Section 33B. (refer to e-Tax guides on "[Guide on Imports](#)" and "[Claiming of GST on Re-Import of Value Added Goods](#)")

**Supporting documents required to be submitted:**

**If you have export activities for at least 1 year**

Complete Section 4 and Submit with this Application:

- Certified "ASK: Declaration Form on Completing Annual Review & Voluntary Disclosure of Errors" (Section 3 of ASK) on the 12-month period declared under Section 4 of this application.
- A Letter of Confirmation and Undertaking (refer to Specimen A) if you are importing goods on behalf of others.

Note:

- You will be notified in writing if a Letter of Guarantee (LOG) is required after we have reviewed your application.
- Upon approval, the MES validity period is 3 years.

**If you have not started or have export activities for less than 1 year**

Complete Section 5 and Submit with this Application:

- A Letter of Confirmation and Undertaking (refer to Specimen A) if you are importing goods on behalf of others.

Note:

- You will be notified in writing if a Letter of Guarantee (LOG) is required after we have reviewed your application.

- Upon approval, you will be granted provisional approval of the MES for a period of 15 months.

Submit after one year:

- The Certified "ASK: Declaration Form on Completing Annual Review & Voluntary Disclosure of Errors" ["Certified ASK"] (Section 3 of ASK) on the 12-month projected period.
- Value of zero-rated supplies and percentage of zero-rated supplies out of total supplies for the next 12-month period after adjusting for errors disclosed in the Certified ASK.

**After completion of the form, you will need to:**

- 1) Submit the completed application via myTax Portal ([mytax.iras.gov.sg](http://mytax.iras.gov.sg)) [select "Email Us (myTax Mail)".  
**Do not send this application via email, post or by hand.**
- 2) Keep a copy of this completed form and the documents attached for your internal records.
- 3) Appoint declaring agents through online e-Service "Apply for Declaring Agents" at <http://mytax.iras.gov.sg> upon approval of the scheme.

**SECTION 1: APPLICANT**

Full Name of Sole-Proprietor / Partnership / Limited Company / Representative Member / Parent Entity

GST Registration Number

Unique Entity Number (UEN)

**SECTION 2 : DECLARATION**

**Who can complete this section?**

Type of business	Authorised signatory
Limited company	A Director
Sole-proprietorship	Sole-Proprietor
Partnership (including LP & LLP)	A Partner
Under Group Registration	A Director / sole-proprietor / partner of Representative Member
Under Divisional Registration	A Director / sole-proprietor / partner of the Parent Entity

Name (as in NRIC/ Passport)	<input type="text"/>	NRIC/Passport/Fin No.	<input type="text"/>
Business website address	<input type="text"/>	Email address	<input type="text"/>
Local Office No.	<input type="text"/>	Local Mobile No.	<input type="text"/>

I declare that all the details and information given in this form and in any accompanying documents are true and complete. I am also aware that any incorrect information given in this application and in any accompanying documents may result in the revocation of the applicant's MES status and repayment of tax, if the applicant is approved under the scheme.

Sole-proprietor   
  Partner   
  Director   
 Date

**SECTION 3 : CONTACT PERSON (if different from section 2)**

I authorise this person and his/her company as a tax agent/consultant to handle this application including receipt of information and correspondence. The approval letter will be issued to the business.

Name	<input type="text"/>	Company & Designation	<input type="text"/>
Local Office No.	<input type="text"/>	Local Mobile No.	<input type="text"/>
Email Address	<input type="text"/>		

**COMPLETE EITHER SECTION 4 OR 5**

For GST Group registration, you have to total up the values of imports and supplies of all your group members for this declaration except when applying for inclusion of new member(s) to an existing GST Group with MES status. For the latter scenario, you are only required to provide the value of imports and supplies of the new member(s).

For GST Divisional registration, you have to provide the total values of imports and supplies of your company including sole-proprietorship businesses (if any) for this declaration.

**SECTION 4: PAST VALUES OF IMPORTS AND SUPPLIES (Where export activities are of at least 1 year )**

4.1 Immediate past financial year or any 12 continuous calendar months within the past 18 calendar months

<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	to	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
D	D	M	M	Y	Y	Y	Y		D	D	M	M	Y	Y	Y	Y

4.2 Are there errors disclosed in your Certified ASK?	<input type="checkbox"/>	<b>Yes</b>	<input type="checkbox"/>	<b>No</b>
4.3 Are your zero-rated supplies (after adjusting for errors disclosed in the Certified ASK, if any):				
(a) more than 50% of the total supplies?	<input type="checkbox"/>		<input type="checkbox"/>	
<i>Value of total supplies should exclude the following which have been reported as your standard-rated supplies:</i>				
<i>- value of your relevant supplies received that were subject to customer accounting</i>				
<i>- value of imported services subject to reverse charge, and</i>				
<i>- value of digital services supplied by an electronic marketplace operator on behalf of suppliers listed on its platform under the overseas vendor registration regime.</i>				
(b) more than S\$10 million in value?	<input type="checkbox"/>		<input type="checkbox"/>	

4.4 Total value of goods imported (after adjusting errors disclosed in the certified ASK, if any)      S\$  . 00

**SECTION 5: PROJECTED VALUES OF IMPORTS AND SUPPLIES (Where export activities are less than 1 year / have yet to start)**

5.1 State the date that you commenced / will commence your export activities

D	D	M	M	Y	Y	Y	Y

5.2 Was your business transferred to you by another GST-registered person?

**Yes**       **No**

If "Yes", please state the following information:-

(a) Date of Transfer

D	D	M	M	Y	Y	Y	Y

(b) Nature of Transfer

Full Transfer     
  Partial Transfer     
  Conversion to Sole-proprietor/Partnership/Pte Ltd

(c) Name and GST Registration Number of the Transferor (Previous Owner):-

Name

GST Registration Number

5.3 Is there a change in the nature of your business activities in the past 12 months?

**Yes**       **No**

If "Yes", please state the date and details of the change.

D	D	M	M	Y	Y	Y	Y

5.4 Have you concluded any contracts or received any confirmed orders from your clients? If "No", please state the reason(s) for applying for this scheme.

**Yes**       **No**

5.5 Projected values for the 12-month period from start of export activities

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D	D	M	M	Y	Y	Y	Y																											
D	D	M	M	Y	Y	Y	Y																											

5.6 Your imports & supplies including goods belonging to others that you acted as agents under section 33(2), 33A & 33B of the GST Act

*(Refer to permissible scenarios under paragraph 3.3.1 of the e-Tax Guide on "Major Exporter Scheme")*

Total value of goods imported or to be imported

(a) S\$  . 00

Total value of goods exported or to be exported and international services (i.e. zero-rated supplies)

(b) S\$  . 00

**Total value of supplies made**

(c) S\$  . 00

Value should exclude the following which have been reported as your standard-rated supplies:

- value of your relevant supplies received that were subject to customer accounting
- value of imported services subject to reverse charge, and
- value of digital services supplied by an electronic marketplace operator on behalf of suppliers listed on its platform under the overseas vendor registration regime.

**Percentage of zero-rated supplies out of total supplies**

(b) / (c) X 100% (rounded to the nearest whole number)

 %

5.7 State the basis of your projection in 5.6 *(elaborate further in an attached letter if space provided below is not sufficient).*

**SECTION 6: BUSINESS ACTIVITIES**

**Note:**  
 To complete this section, refer to the e-Tax Guide "**Partial Exemption and Input Tax Recovery**" for more information on the **De-Minimis Rule** and **Regulation 33** exempt supplies.

6.1 State your Financial Year End (FYE)  
 (e.g. indicate 3112 if FYE is 31 Dec)

D	D	M	M

6.2 Describe the types of goods that you import and export

6.3 Do you make **exempt supplies**?  
 (e.g. interest received from deposits/loans/bonds, exchange of currencies, interest arising from credit terms to customers, issue/sale of shares, other financial services, sales of residential properties, investment precious metals, etc.)

<b>Yes</b>	<b>No</b>
<input type="checkbox"/>	<input type="checkbox"/>

If "**Yes**", please complete the following:

(a) Describe the types of exempt supplies made.

(b) Do you make only **Regulation 33 exempt supplies**?  
 (e.g. interest received from deposits/bonds and loans to employees, exchange of currencies, interest arising from credit terms to customers, issue of shares through IPO, etc.)

<b>Yes</b>	<b>No</b>
<input type="checkbox"/>	<input type="checkbox"/>

(c) Do you satisfy the **De-Minimis Rule**?  
 (Total value of all exempt supplies made does not exceed an average of \$40,000 a month and 5% of the total value of all taxable and exempt supplies made in that period)

<input type="checkbox"/>	<input type="checkbox"/>
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**SECTION 7: IMPORT ACTIVITIES**

**Note:**  
 To complete this section, refer to the e-Tax guides "**Guide on Imports**" and "**Major Exporter Scheme**" for the requirements on agents under Section 33(1), section 33(2) or section 33A of the GST Act; and "**Claiming of GST on Re-Import of Value Added Goods**" for agents under section 33B of the GST Act.

7.1 Are the goods imported or to be imported by you solely for your local sales and exports?  
 If "No", please provide details on what the imported goods were / will be used for.

<b>Yes</b>	<b>No</b>
<input type="checkbox"/>	<input type="checkbox"/>

7.2 Do/Will you import goods that are used as fixed assets for your business?

<b>Yes</b>	<b>No</b>
<input type="checkbox"/>	<input type="checkbox"/>

7.3 Do/Will you import goods for other businesses or individuals?  
 (If yes, submit a Letter of Confirmation & Undertaking in accordance with Specimen A)

<input type="checkbox"/>	<input type="checkbox"/>
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If "**Yes**",

a) are you importing as an agent under Section 33(2), Section 33A and Section 33B?

<input type="checkbox"/>	<input type="checkbox"/>
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b) do you understand and satisfy the conditions to act as agent under Section 33(2), Section 33A and Section 33B?

<input type="checkbox"/>	<input type="checkbox"/>
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c) do you have control over the goods during the period when the goods were consigned to you?

<input type="checkbox"/>	<input type="checkbox"/>
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**SECTION 8: RECORD-KEEPING AND COMPLIANCE RECORDS**

- |  | <b>Yes</b>               | <b>No</b>                | <b>NA</b>                |
|--|--------------------------|--------------------------|--------------------------|
| 8.1 Do/Will you maintain inventory records, import and purchase documents, exports and sales documents and transportation documents for your own goods?  | <input type="checkbox"/> | <input type="checkbox"/> |                          |
| 8.2 Do/Will you maintain inventory records, import and purchase documents, exports and sales documents and transportation documents for all the goods belonging to others that you acted as agents under section 33(2), 33A & 33B of the GST Act?<br><i>(Refer to permissible scenarios under paragraph 3.3.1 of the e-Tax Guide on "Major Exporter Scheme")</i> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 8.3 Can you trace your inventory records to their purchase, sales and transportation documents? Elaborate on how it can be traced <i>(attach a separate sheet if space provided is not sufficient)</i> .   | <input type="checkbox"/> | <input type="checkbox"/> |                          |

**SECTION 9: BUSINESS OPERATIONS**

**For Limited Liability Partnership, please proceed to question 9.2 directly.**

**For Partnership business, sole-proprietor or unincorporated body, please proceed to question 9.3 directly.**

**9.1** For **body corporate**, what is the paid up capital of the company?

- \$1- \$10,000
- S\$10,001 - \$50,000
- \$50,001 - \$100,000
- > \$100,000
- Not Applicable

**9.2** For **body corporate/ limited liability partnership**, please specify the major shareholder/ partner in the business

Name of Major Shareholder/ Partner: \_\_\_\_\_

NRIC/ Passport/ Fin/ UEN/ Business Registration Number: \_\_\_\_\_

**9.3** What is the staff strength of the business?

- 0 - 5
- 6 - 9
- 10 - 50
- > 50

**9.4** Your business is managed by [please select all that apply]

- Family members (the owners/directors/partners involved in the running of business are family members i.e siblings, spouse, in-laws, fiance/fiancee, parents/grandparents/children)
- Single director/owner
- None or only one of the director/owner/partner is a Singapore Citizen
- None of the above

**9.5** How are the accounting records maintained?

- Manual bookkeeping
- Microsoft Excel or Microsoft Office
- Off-the-shelf accounting system [name of software: \_\_\_\_\_]
- Customised accounting system [name of vendor: \_\_\_\_\_]

**9.6** Who prepares the GST returns and/or accounts?

- Permanent staff
- Part time or temporary staff
- Freelance accountant
- Tax agent [Please specify Name: \_\_\_\_\_]
- External accounting firm [Please specify Name: \_\_\_\_\_]
- Others [Please specify : \_\_\_\_\_]

**9.7** Are the GST returns and/or accounts prepared in Singapore?

- Yes
- No

**9.8** Has the preparer of the GST returns and/or accounts received any formal GST training? He/She will only be considered as having received such training if he/she has acquired certification for GST course under the Executive Tax Programme (GST) organised by IRAS and the Tax Academy or has attended GST training by a recognised educational establishment leading to certification or higher qualification.

- Yes
- No

**9.9** How many years of experience does the preparer have in the preparation of the GST returns and/or accounts?

- < 1 year
- 1 – 5 years
- 6 – 10 years
- > 10 years

If you import goods belonging to third parties, you are required to furnish us with a Letter of Confirmation & Undertaking that you will comply with the conditions and maintain proper records on these goods. The letter should include the following details:

**- SPECIMEN A -**

*(In applicant's letterhead)*

**Letter of Confirmation & Undertaking**

To: The Comptroller of Goods and Services Tax  
55 Newton Road  
Revenue House  
Singapore 307987

I/We\*, (Name of Applicant/Group Representative Member/Parent Entity) of (GST Registration Number /Group GST Registration Number), confirm that I/we\* have only imported goods under my/our\* name and claim input tax on the imports for the following situations; and I/we\* undertake that I/we\* will only use my/our\* Major Exporter Scheme status (if granted) on approved purposes as follows:

- (A) Import my own goods in the course or furtherance of my business;
- (B) Import goods that belong to non GST-registered overseas principals as their section 33(2) agent or section 33A agent.
- (C) Re-import goods, that I have previously sent overseas for value-added activities, belonging to local principals or GST-registered overseas principals under section 33B.

In addition, I/we\* undertake that I/we\* do/will

- (A) Satisfy the qualifying conditions and all other requirements to import goods as section 33(2) and section 33A agent.
- (B) Satisfy the qualifying conditions and all other requirements to re-import goods under section 33B.
- (C) Have control over the goods owned by my overseas and/or local principals during the period when the goods are in Singapore or consigned to me.
- (D) Maintain separate records for goods belonging to my overseas and local principals pertaining to goods imported/ goods removed by us on their behalf, including those removed from GST-suspended warehouses.

Name of Sole-proprietor /  
Partner / Director / : \_\_\_\_\_  
Authorised Personnel\* : \_\_\_\_\_  
Designation : \_\_\_\_\_  
Signatory : \_\_\_\_\_  
Date : \_\_\_\_\_  
Company's stamp : \_\_\_\_\_

\* *Delete as appropriate*