



INLAND REVENUE
AUTHORITY
OF SINGAPORE

IRAS e-Tax Guide

Conditions for GST Voluntary Registration (First Edition)



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1 Aim

- 1.1 This document explains the conditions to be fulfilled before you apply for GST voluntary registration and after you are registered for GST. If you do not meet any of the conditions after you are registered for GST, the Comptroller may cancel your GST registration.

2 At a Glance

- 2.1 If you are not liable for GST registration, you may choose to register for GST voluntarily after careful consideration.
- 2.2 To qualify for voluntary registration, you must satisfy any of the following:
- Your business makes **taxable supplies**;
 - Your business **only makes out-of-scope supplies**. Out-of-scope supplies mainly refer to sales of goods which did not enter Singapore and goods in transit;
 - Your business makes **exempt supplies** of financial services that are also international services; or
 - Your business procures services from overseas service providers or imports low-value goods and you would not be entitled to full input tax credit even if you were GST-registered.
- 2.3 If you have not started any of the above transactions, but intend to do so in future, you may also apply for voluntary GST registration. You will have to satisfy the Comptroller that you are operating or carrying on a business and have firm intentions to carry out the above transactions.
- 2.4 If you do not have firm intentions or plans to carry out any of the above transactions, you should not apply for GST registration.
- 2.5 There are conditions that you need to fulfill before and after you are registered for GST voluntarily.

3 Conditions for GST Voluntary Registration

For the avoidance of doubt, the conditions and/or requirements in paragraphs 3.1 to 3.3 have the force of law.

Before Registration

- 3.1 You must satisfy all the following conditions before you apply for GST voluntary registration:
- (a) The company director/ sole-proprietor/ partner/ trustee /preparer of GST returns has completed the e-Learning course "Overview of GST"¹ and quiz, before submitting the registration form. This is to ensure that you

¹ Please refer to our webpage at <https://go.gov.sg/irasgst-elearning>

have a good understanding of the obligations and responsibilities of a GST-registered business before registering for GST.

The e-learning course is not required if:

- The company director / sole-proprietor / partner / trustee of the business has the experience of managing other existing GST registered businesses; or
- The preparer of your GST returns is an Accredited Tax Advisor (ATA) or Accredited Tax Practitioner (ATP); or
- The business is applying to be registered under the Overseas Vendor Registration Simplified Pay-only Registration Regime.

(b) Apply for GIRO for payment and/or refund of GST.

(c) Provide the guarantee, if the Comptroller requires you to do so. For more information regarding the guarantee that may be required for your GST registration, please refer to our webpage at www.iras.gov.sg under Taxes > Goods & Services Tax (GST) > GST Registration/Deregistration > Guarantee.

After Registration

3.2 You must satisfy all the following conditions after you are registered for GST:

- (a) You must remain GST-registered for at least 2 years.
- (b) Maintain a GIRO account for payment and refund of GST.
- (c) Make taxable supplies within 2 years (or such approved longer period) if you have not started making taxable supplies at the point of applying for GST registration.
- (d) Comply fully with the responsibilities of a GST-registered business² as set out in the GST Act.
- (e) Comply with the GST InvoiceNow Requirement³ as may be revised from time to time and as may be applicable to the business according to the phased implementation schedule.
- (f) Any other conditions that may be imposed by IRAS at any point in time during your registration.

3.3 For businesses applying for voluntary registration under the Overseas Vendor Registration Simplified Pay-only Regime, a guarantee may be imposed by the Comptroller on a case-by-case basis before registration. After registration you

² For more information on the responsibilities of a GST-registered business, please refer to our webpage at www.iras.gov.sg under Taxes > Goods & Services Tax (GST) > Basics of GST > Responsibilities of a GST-registered Business

³ Refer to the e-Tax Guide: Adopting GST InvoiceNow Requirement for GST-registered Businesses

will have to remain GST-registered for at least two years. In addition, you must comply with the following to remain registered for GST:

- (a) Comply fully with the responsibilities of a GST-registered business² as set out in the GST Act.
- (b) Any other conditions which may be imposed by IRAS at any point in time during your registration.

3.4 If you fail to comply with the conditions under paragraphs 3.1, 3.2 and 3.3, the Comptroller may cancel your GST registration.

4 Contact Information

4.1 For enquiries on this e-Tax Guide, please contact the Goods and Services Tax Division at <https://www.iras.gov.sg> (select "Contact Us")