### GST F16

# APPLICATION FOR APPROVED MARINE FUEL TRADER (AMFT) SCHEME

INLAND REVENUE

AUTHORITY

OF SINGAPORE

The Comptroller of Goods and Services Tax

55 Newton Road, Revenue House, Singapore 307987

Tel: 1800-356 8633

For more information, please visit IRAS’ website at <https://www.iras.gov.sg>

**Important Notes:**

1. This form may take 20 minutes to complete.
2. Please read our e-Tax guide on the Approved Marine Fuel Trader (“AMFT”) Scheme for the qualifying criteria and conditions of the scheme before completing this form.
3. You will need the information below to complete this form:
4. The following values for the past consecutive 12 months^:
   1. Value of Marine Fuel Oil (“MFO”) purchases,
   2. Value of MFO sold,
   3. Value of MFO sold as a percentage of total revenue,
   4. Total value of bunker fuel sales, and
   5. Total revenue.

^For example, if your application is submitted on 1 May 2022, the 12-month period will be from May 2021 to Apr 2022.

1. The names of your major suppliers of MFO, their GST registration numbers and estimated value of purchases from each supplier.

For businesses engaged in MFO trading for less than 12 months, the application should include a 12 months’ projection of the value of purchases of MFO, value of bunker fuel sales (including MFO, MDO, MGO, LNG) and total revenue from the date of commencement of MFO trading. The basis of projection should be explained and supported by the relevant contracts/agreements. You must have commenced supplying MFO at the time of this application.

4) You need to submit the following with the completed form:

1. Monthly breakdown of your MFO sales and MFO purchases (in Singapore Dollars) for the same 12-month period as above,
2. Purchase order/sales confirmation, bunker delivery note, sales invoice and proof of payment received for one MFO sale,
3. A copy of your latest bunker supplier licence approved by the Maritime and Port Authority of Singapore with a validity period of at least 3 months as at the date of your application, and
4. A copy of your audited financial statement for the latest financial year. If your latest audited financial statement is not available, please submit the most recent audited financial statement and provide a letter from your external auditor indicating the expected date of financial audit completion and the reason(s) for any expected delays in completing the audit.
   * 1. Please send the completed application to us via *myTax Portal* [select “Email Us (myTax Mail)”]. **Do not send this application via post or email.**
     2. Once your application has been processed, IRAS will send you an SMS or email notification to the mobile number or email address provided in the application form.  You will need to log in to *myTax Portal* (select “View Notices”) to view or download the letter.

Please complete the form in BLOCK LETTERS and indicate ‘NA” where not applicable and ‘0’ where the value is zero.

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| **Section 1: Applicant’s Particulars** |

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| Full name of the applicant | | | | | | | | | | | |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
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| Registered address | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
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| GST Registration Number | |  | |  | |  | |  | |  | |  | |  | |  | | |  | | Unique Entity Number (UEN) | | |  |  |  | | | |  | | | |  | | | | |

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| **Section 2: Business Details Of Applicant** | | | |
|  | | Yes | No |
| 1. | Do you hold a valid Bunkering Licence (Bunker Supplier) issued by the Maritime and Port Authority of Singapore? If yes, please provide a copy of the licence together with this application. |  |  |
| 2. | Do you engage in physical trading of Marine Fuel Oil (“MFO”)? If yes, please provide the following information:  Period: to  *[Please indicate the past consecutive 12 months from the date of application]*  (i) Value of MFO purchases  S$  (ii) Value of MFO sold  S$  (iii) Value of MFO sold as a percentage of total revenue: %  *Note: (i) and (ii) should be declared in Singapore dollars* |  |  |
| 3. | Do your total bunker fuel sales (MFO, MGO, MDO, LNG) exceed 50% of your total revenue? Please refer to the example in Appendix 3 of the AMFT Scheme e-Tax guide and complete the template on page 4 of this form. |  |  |
| 4. | Are you able to comply with our record-keeping requirements under the Scheme? Please refer to Appendix 2 of the AMFT Scheme e-Tax guide. If not, please state the reasons and areas where you are unable to comply under a separate cover. |  |  |
| 5. | Have you been prosecuted for any customs offence in the last 5 years?  If yes, please provide details of the offence(s) under a separate cover. |  |  |

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| **Section 3: Business Details Of Major Suppliers** |

Please provide details of your major suppliers from whom you purchase MFO.

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| **Full Name of major supplier** |  | **GST Registration Number** |  | **Estimated value of purchases (S$ per annum)** |
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Please use a separate sheet if the space provided is not sufficient.

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| **Section 4: Declaration** |

I, (Dr/Mr/Mdm/Ms\*) \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ (NRIC/Passport No.) \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

(Full name of signatory in BLOCK LETTERS)

declare that:

1. All the qualifying criteria of the scheme have been met;
2. All the details and information given in this form and in any supporting documents are true and complete; and
3. I have read through the e-Tax guide “Approved Marine Fuel Trader (AMFT) Scheme” and understood the requirements of the scheme.

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| --- | --- | --- | --- | --- | --- | --- | --- |
| Signature | : |  |  | Date | : |  |  |
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| Designation | : |  |  | (The signatory must be a director) | | | |
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| **Section 5: Contact Person** |

***Note:*** *By providing the information below, you are authorising this person to act on your behalf for the purpose of this application including the receipt of correspondence and information in relation to this application. However, the approval will be sent to you directly. No separate letter of authorisation is required.*

Name of contact person : Designation:

Name of company (if you are not an employee of the applicant):

Local mobile number : Local office number:

Email address :

**Please ensure that this form is fully completed and duly signed before submission.**

**Computation of Qualifying Threshold**

Period*[[1]](#footnote-1)* : <dd/mm/yyyy>to <dd/mm/yyyy>

Name of Applicant : \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Unique Entity Number (UEN) : \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

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|  | **SGD ($)** | **Remarks** |
| [A] Value of bunker fuel sales (including MFO, MGO, MDO, LNG)[[2]](#footnote-2) |  |  |
| [B] Value of other revenue |  |  |
| [C] Total revenue [A]+[B] |  |  |
| Computation of qualifying threshold (exceeding 50%) [A]/[C] | % |  |

1. This will be the same 12-month period as stated in section 2.2 of this form [↑](#footnote-ref-1)
2. Under the AMFT scheme, only MFO can be purchased without the payment of GST by approved persons. MDO, MGO and LNG are excluded under the AMFT scheme. The inclusion of MDO, MGO and LNG in the above computation is only for the purpose of determining if the applicant is able to meet the qualifying threshold. [↑](#footnote-ref-2)