**GST F15**

**APPLICATION FOR**

**APPROVED THIRD PARTY LOGISTICS (3PL) COMPANY SCHEME**

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](https://www.iras.gov.sg/)

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| **Important Notes:**   1. This form may take 20 minutes to complete. 2. Before submitting this application, please read the GST Guide on “Approved Third Party Logistics Company Scheme” to understand the eligibility conditions for this scheme and ensure that you are eligible for the scheme. 3. You will need the following information/ documents to complete the form:    * Total value of your zero-rated supplies and the total value of your standard-rated supplies of goods made to customers who are under Major Exporter Scheme (MES), Approved Import GST Suspension Scheme (AISS), Approved Contract Manufacturer and Trader (ACMT) Scheme and/or other Approved 3PL Companies for a past 12-month period.    * Name of each of your MES, AISS, ACMT Scheme customers and/or other Approved 3PL Companies whom you supply goods to; their respective GST registration numbers and the total value of your standard-rated supplies of goods made to each MES, AISS, ACMT Scheme customer and/or other Approved 3PL Company for the past 12-month period. If you have not commenced making standard-rated supplies of goods to these customers and/or Approved 3PL Companies, please provide your projected value of such supplies for the next 12 months and state your basis of projection.    * A detailed write-up, including diagrammatical representations, outlining the business arrangement with your overseas principals and their MES, AISS, ACMT Scheme customers or other Approved 3PL Companies.    * Your computation of the 50% qualifying threshold in accordance with Appendix 4A or Appendix 4B of the GST Guide on “Approved Third Party Logistics Company Scheme”.    * A Letter of Undertaking in accordance with Appendix 5 of the GST Guide on “Approved Third Party Logistics Company Scheme”.    * A copy of your latest audited financial statements.    * A certified “Assisted Self-Help Kit (ASK): Declaration Form on Completing Annual Review & Voluntary Disclosure of Errors”. This is not necessary if you have applied to participate in ACAP. 4. Please send us the completed application and the required documents (refer to paragraph 6 of the GST Guide on “Approved Third Party Logistics Company Scheme”) via *myTax Portal* [select “Email Us (myTax Mail)”]. **Do not send this application via post or email.** 5. 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. 6. Upon approval of the scheme, you can appoint your declaring agents through the online e-Service “Apply for Declaring Agents” at *myTax Portal*. |

Please complete the form in BLOCK LETTERS and indicate ‘NA’ where not applicable.

# SECTION 1: APPLICANT’S PARTICULARS

|  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| |  |  |  | | --- | --- | --- | | **GST Registration Number** |  |  | |  |  |  | | **Unique Entity Number (UEN)** |  |  | |  |  |  |   **Full name of the applicant** |
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# SECTION 2: BUSINESS DETAILS OF APPLICANT

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| --- | --- | --- | --- |
|  | | Yes | No |
| 1. | Do you import and store goods owned by your overseas principal(s) in the capacity of a Section 33(2) agent?  (For the conditions to act as Section 33(2) agent for overseas principals, please refer to Appendix 2 of the GST Guide on “Approved Third Party Logistics Company Scheme”) |  |  |
| 2. | Do you provide services of freight forwarding, transportation and warehousing? |  |  |
| 3. | Does the total value of your zero-rated supplies and your standard-rated supplies of goods made to the MES, AISS, ACMT Scheme customers and/or other Approved 3PL Companies exceed 50% of your total supplies for a past 12-month period?  If yes, please provide your computation of the 50% qualifying threshold. (Please use the format in Appendix 4A or Appendix 4B of the GST Guide on “Approved Third Party Logistics Company Scheme”) |  |  |
| 4. | Are you using a computerised Warehouse Management System (WMS) that can track the movement and inventory of goods for each of your overseas principals and customers? |  |  |
| 5. | Did your auditor(s) issue unqualified report on your financial statements for the past 3 years? |  |  |
| 6. | Are you willing to take on full responsibility and accountability of GST for all your overseas principals for whom you are acting as the Section 33(2) local GST agent?  If yes, you are also required to provide a Letter of Undertaking.  (Please use the format in Appendix 5 of the GST Guide on “Approved Third Party Logistics Company Scheme”) |  |  |
| 7. | Are you engaged by any of your overseas principals to perform the following logistics management services? | Yes | No |
| a. | Inventory control & management |  |  |
| b. | Procurement & sourcing |  |  |
| c. | Packing/Re-packing |  |  |
| d. | Consolidation/De-consolidation |  |  |
| e. | Kitting or “Pick & pack” |  |  |
| f. | Assembly/Configuration/Software loading |  |  |
| g. | Order processing |  |  |
| h. | QC checks and testing |  |  |
| i. | Return and repairs |  |  |
| j. | Labelling |  |  |
| 8. | Have you been prosecuted for any Customs offences in the past 5 years?  If yes, please provide more details in the box below.   |  | | --- | |  |   ddddggggggggggg |  |  |

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| **SECTION 3: BUSINESS DETAILS OF MES, AISS, ACMT SCHEME CUSTOMERS AND/OR OTHER**  **APPROVED 3PL COMPANIES** |

Please provide details of the MES, AISS, ACMT Scheme customers and/or other Approved 3PL Companies whom you supply or will be supplying the imported goods to.

*Important: If you are not supplying the imported goods on behalf of your overseas principal(s) to customers who are approved under MES, AISS, ACMT Scheme or other Approved 3PL Companies and currently have no business plans to do so, you do not qualify for the Approved Third Party Logistics Company Scheme and need not submit this application.*

1. **Existing MES, AISS, ACMT Scheme customers and/or other Approved 3PL Companies whom you supply the imported goods to:**

|  |  |  |  |
| --- | --- | --- | --- |
| Name of MES, AISS, ACMT Scheme customer or other Approved 3PL Company | GST Registration Number | Total value of your standard-rated supplies of goods made to the MES, AISS, ACMT Scheme customer or other Approved 3PL Company for the past 12-month period | Name of the overseas principal for whom you are acting as the Section 33(2) agent |
|  |  | S$ |  |
|  |  | S$ |  |
|  |  | S$ |  |

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| Past 12-month period covered in (A) | DD | MM | YYYY |  | DD | MM | YYYY |
|  |  |  |  | **-** |  |  |  |

1. **New MES, AISS, ACMT Scheme customers and/or other Approved 3PL Companies whom you will be supplying the imported goods to:**

|  |  |  |  |
| --- | --- | --- | --- |
| Name of MES, AISS, ACMT Scheme customer or other Approved 3PL Company | GST Registration Number | Total value of your standard-rated supplies of goods made to the MES, AISS, ACMT Scheme customer or other Approved 3PL Company for the next 12-month period | Name of the overseas principal for whom you are acting as the Section 33(2) agent |
|  |  | S$ |  |
|  |  | S$ |  |
|  |  | S$ |  |

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| Next 12-month period covered in (B) | DD | MM | YYYY |  | DD | MM | YYYY |
|  |  |  |  | **-** |  |  |  |

Basis of projection:

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Please also provide a detailed write-up, including diagrammatical representations, outlining the business arrangement with your overseas principals and their MES, AISS, ACMT Scheme customers or other Approved 3PL Companies.

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| **SECTION 4: ASSISTED COMPLIANCE ASSURANCE PROGRAMME (“ACAP”) and ASSISTED SELF-HELP KIT (“ASK”)** |

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| --- | --- | --- | --- | --- | --- | --- |
| **Important: Please complete either Part (A) or (B) of this section** | | | | | | |
| **To be eligible for the Approved 3PL Company Scheme, you must have:** | | | | | | |
| **(A)** | **applied to participate in ACAP or obtained the ACAP status; or** | | | | | |
| **(B)** | **submitted or completed a self-review under ASK.** | | | | | |
|  |  | | | | | |
| **(A)** | **Assisted Compliance Assurance Programme ("ACAP")** | | | | | |
|  | ACAP is for businesses who adopt a robust GST Control Framework to self-manage their GST risks. These businesses can adopt ACAP to validate their GST compliance capabilities and obtain ACAP status with a suite of benefits and incentives.  Complete Part (A) if you have submitted the application form to participate in ACAP or have obtained the ACAP status. | | | | | |
|  |  | | | | | |
|  |  |  | YES |  | NO |  |
|  | **(1)** | **Have you submitted the application form to participate in ACAP or have obtained the ACAP status?**  *Questions 2 and 3 are only relevant if you do not have ACAP status but have submitted an application form to participate in ACAP.* |  |  |  |  |
|  |  |  |  |  |  |  |
|  |  |  | YES |  | NO |  |
|  | **(2)** | **If you decide to withdraw your application to participate in ACAP, you undertake to perform ASK and submit the "ASK: Declaration Form on Completing Annual Review & Voluntary Disclosure of Errors" to the Comptroller within 6 months from the withdrawal of my ACAP application.** |  |  |  |  |
|  |  |  |  |  |  |  |
|  | **(3)** | **If you fail to obtain ACAP status, you understand that the Comptroller may, on a case**-**by-case basis require you to perform and submit the "ASK: Declaration Form on Completing Annual Review & Voluntary Disclosure of Errors" within a specific period.** |  |  |  |  |
| **(B)** | **Assisted Self-Help Kit ("ASK")** | |  |  |  |  |
|  | ASK is a self-assessment package to assist businesses in GST compliance.  There are 3 sections in the ASK package:  (i) Section 1 : Good Practices  Highlights the best practices in GST compliance.  (ii) Section 2 : Pre-Filing Checklist  Checklist to enable you to check for errors before you submit your GST return.  (iii) Section 3 : ASK Annual Review  Step-by-step instructions on how to perform annual review of past GST returns to detect errors early and to avoid costly penalties.  Complete Part (B) if you do not have ACAP status and have not submitted an application form for ACAP. Please ensure that you have completed the ASK before proceeding with this application. | |  |  |  |  |
|  |  |  |  |  |  |  |
|  |  |  |  |  | YES |  |
|  | **(1)** | **You undertake to comply or will take corrective measures to comply with the essential requirements recommended in Section 1 of the ASK.** |  |  |  |  |
|  |  |  | YES |  | NO |  |
|  | **(2)** | **Have you detected any error during the review under Section 2 of ASK?**  *(If "No", please proceed to question 4 of this section.)* |  |  |  |  |
|  |  |  |  |  |  |  |
|  | **(3)** | **If you have detected error(s) during the review under Section 2 of ASK, have you rectified the error(s) noted in your GST return?** |  |  |  |  |
|  |  |  |  |  |  |  |
|  | **(4)** | **You have completed your review of Section 3 of the ASK and will enclosed the ASK Annual Review - Voluntary Disclosure of Errors" with this application*.*** |  |  |  |  |

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| **SECTION 5: PARTICULARS OF CONTACT PERSON** |

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| Name | : |  | | | | |
|  |  |  |  |  |  |  |
| Email address | : |  | | | | |
|  | | | | | | |
| Designation | : |  |  | Tel | : |  |

# SECTION 6: DECLARATION BY PRINCIPAL OFFICER OF APPLICANT

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| I, |  |  |
|  |  | (Full name of signatory in block letters) |

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| --- | --- | --- | --- |
| (NRIC/Passport No.) |  | declare that all the details and information | |
| given in this form and in all the accompanying documents are true and complete. I am aware that penalties may be imposed for the submission of an incorrect form and/or provision of false information to the Comptroller of GST, and that the business's Approved Third Party Logistics Company Scheme status may be revoked. | | |

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| --- | --- | --- | --- | --- | --- |
| Signature | : |  | Date | : |  |
|  |  |  | (*must be either the Managing Director, Executive Director or Chief Financial Officer)* | | |
| Designation | : |  |
|  |  |  |  |  |  |
| Email address | : |  |  |  |  |