**GST F23**

**Participation in GST Assisted Compliance Assurance Programme**

**(ACAP)**

The Comptroller of Goods and Services Tax

55 Newton Road, Revenue House,

Singapore 307987

Tel: 1800-356 8633

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| **Important Notes:** 1. This form may take 30 minutes to complete.
2. It serves to notify IRAS of your participation in ACAP.
3. Before you complete this form, please ensure that you have assessed your eligibility to participate in ACAP by:
	* Reading the eligibility conditions in paragraph 5 of the e-Tax Guide “GST: Assisted Compliance Assurance Programme” (“The Guide”); and
	* Performing an assessment of your GST Control Framework using: the “Self-Review of GST Controls” checklists (“SRC”) which can be downloaded from *https://www.iras.gov.sg* (Taxes > GST > Getting It Right> Voluntary Compliance Initiatives> Assisted Compliance Assurance Programme (ACAP).
4. **You will need the following information to complete the form:**

|  |  |
| --- | --- |
| **Section**  | **Information required**  |
| 1  | Your GST registration number and Unique Entity Number [“UEN”] *(Note: For divisional registrants, the particulars in Section 1 would be that of the legal entity. For GST group registrants, the particulars would be that of the Representative Member of the Group.)*  |
| 2  | The outcome of your assessment of your GST Control Framework A copy of your latest audited financial statement with the accompanying auditor’s report  |
| 3  | Information on the Public Accounting Entity (PAE) or its tax affiliate appointed to conduct ACAP Review (if applicable)  |

1. All fields in this form should be completed unless otherwise stated. Where the information is not applicable, please indicate “N.A.”.
2. **Please submit the following documents together with this form:**
3. A copy of your latest audited financial statement with the accompanying auditors’ report.

Note: For GST group registrant, please provide (a) for each member.1. A copy of “Summary of ACAP Score” of the SRC.

Note: For GST group/divisional registrant, please provide (b) for each member/division.1. A copy of the “Summary of ACAP Score for GST Group or Divisional Registrant” of the SRC (for GST group/divisional registrant only).
2. A copy of the signed letter of engagement with your appointed ACAP Reviewer (for Arrangement 1 and 3 only).
3. Please send us the completed application via *myTax Portal* [select “Email Us (myTax Mail)”]. In the subject header, please select “GST ACAP”. **Do not send this application via post or email**.
4. 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.
5. IRAS will process this form within a month from the date of receipt of this form. Incomplete form or documents submission will delay the processing of your application.
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## **SECTION 1**  **APPLICANT’S PARTICULARS**

**Full name of applicant (in BLOCK letters)**

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**Address (in BLOCK letters)**

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| --- | --- | --- | --- | --- |
| Block/House |  | Storey |  | Unit |
|       | # |       | - |       |
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| Postal code |       |

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| --- | --- | --- | --- | --- |
| **GST Registration Number** |       |  | **Unique Entity Number (UEN)** |       |

**Type of GST registration (Please select (⮽) the appropriate box)**

Single registrant [ ]  Group registrant [ ]  Divisional registrant [ ]

## **SECTION 2 ELIGIBILITY CONDITIONS for ACAP application**

We confirm that we have met ALL the eligibility conditions to apply for ACAP:

|  |  |
| --- | --- |
| **ELIGIBILITY CONDITIONS**  | ***Please check (*****) the box *if you fulfilled the condition***  |
| 2.1 We are ready for ACAP and have all the key controls for all the three levels – Entity, Transaction and GST Reporting implemented for the ACAP Period. ***Please submit a copy of the "Summary of ACAP Score" and “Summary of ACAP Score for GST Group or Divisional Registrant” of the SRC (if applicable).***  | [ ]  |
| 2.2 Our latest financial statement (year ended dd mmm yyyy) has been audited and the auditor’s opinion is **unqualified.**  | [ ]  |
| 2.3 We are currently not under any GST audit conducted by IRAS.  | [ ]  |
| 2.4 We are GST registered for at least 3 years.  | [ ]  |
| 2.5 We have good compliance records for GST, Income Tax, Property Tax, Withholding Tax and with Singapore Customs.

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| --- | --- |
| Please provide the following: |  |
| Have you 1. settled or arranged for payment for outstanding taxes and penalties; and
2. filed outstanding tax returns at the time of application?
 |  |
| *Reasons (if No is selected):*       |
| Have you been prosecuted for any offences under the Customs Act in the past 5 years?  |  |
| *Details of offence (if Yes is selected):*       |

 | [ ]  |
| 2.6 We undertake to appoint a qualified ACAP Reviewer to conduct the ACAP Review.  | [ ]  |

# SECTION 3 ARRANGEMENT ON ACAP REVIEW

We have selected one of the following arrangements to conduct ACAP Review *(please check*  *only ONE arrangement*).

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| --- | --- | --- |
| 3.1  | ACAP Review by a Public Accounting Entity (PAE) firm or its Tax Affiliate (Arrangement 1).  | [ ]  |
| Name of the PAE or its Tax Affiliate you intend to appoint:      If you intend to appoint the tax affiliate of a PAE to conduct ACAP Review, please indicate how they are related – by management or ownership: [ ] By management [ ] By ownership Additional information (optional):       |
| 3.2  | ACAP Review by an Independent In-house Internal Audit (IA) team (Arrangement 2)  | [ ]  |
| 3.3  | Joint ACAP Review by In-house IA team and PAE (Arrangement 3)  | [ ]  |
| Name of the PAE you intend to appoint:       |

# SECTION 4 DECLARATION BY AUTHORISED PERSONNEL OF APPLICANT

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| --- | --- | --- | --- |
| I, () |       | of |       |
|  | *(Full name of signatory in block letters)* |  | *(NRIC/Passport No.)* |
|  |  |  |  |
| declare that all the details and information given in this form are true and complete. |

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

*\* Delete where not applicable or select the one that is applicable*

**Particulars of contact person**

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| Name | : |       |  | Designation | : |       |
| Email address | : |      |  | Local Telephone number | : |       |