

**GST F12**  
**APPLICATION FOR INCLUSION/ REMOVAL OF DIVISION TO/ FROM**  
**EXISTING DIVISIONAL REGISTRATION / DEREGISTRATION OF DIVISIONAL REGISTRATION**

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

**Important Notes:**

- (1) This form may take 20 minutes to complete.
- (2) Please refer to the e-Tax Guide "[Guide on GST Divisional Registration](#)" before completing this form.
- (3) If you are under Major Exporter Scheme or Import GST Deferment Scheme, a letter of undertaking as indicated under section 2 of the form is required to attached together with this application.
- (4) 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.**
- (5) IRAS will notify the applicant of the outcome of the application and the applicant is to notify the divisions. The notice will be available at myTax Portal (select "View Notices") for viewing or downloading.

(Please tick accordingly)

- Inclusion Of Division(s)**
- Removal Of Division(s)**
- Deregistration of Divisional Registration**

**Section 1 : Applicant's Particulars**

Full Name of Sole-Proprietor / Partnership / Limited Company

GST Registration Number

Unique Entity Number (UEN)

**Section 2 : Declaration**

**Who can complete this section ?**

Type of business	Authorised signatory
Limited company Sole-proprietorship	A Director
Partnership (including LP & LLP)	Sole-Proprietor
	A Partner

Name (as in NRIC/ Passport)

NRIC/Passport/Fin No.

Local Office No.

Local Mobile No.

Email address

- I declare that all the details and information given in this form and in any 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.

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	
Local Office No.	
Email Address	

Company & Designation	
Local Mobile No.	

**Section 4 : Proposed Date for Inclusion/ Removal and Deregistration**

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Note : Application for Divisional Registration must be made at least 90 days before this date.

**Section 5 : Major Exporter Scheme (MES) or Import GST Deferment Scheme (IGDS)**

## a) Inclusion/ Removal of Division(s)

Is your company under MES?

(Please tick accordingly)  
Yes  No

*If Yes, please provide us with a letter of undertaking that more than 50% of the sales will be exported upon the inclusion or removal of the proposed division(s). If you are applying for removal of division(s), you may provide us with a letter of undertaking that the value of your zero-rated supplies is more than S\$10 million for the past 12 months, excluding the activities of proposed removed division(s).*

Is your company under IGDS?

Yes  No

If Yes, please provide us with a letter of undertaking that you continue to have import activities and satisfy all the criteria of IGDS.

## b) Deregistration of Divisional Registration

Do you want to apply for MES or IGDS for your company?

Yes  No

*If Yes, please submit [GST F10 Form \(Application for MES\)](#) or [GST F22 Form \(Application for IGDS\)](#) for the company (i.e. consolidated trading figures of all divisions) together with this application.*

**Section 6 : Details of Division(s) to be included**

Inclusion of Division(s)  
(If you have more than one division, please make a copy of this page and complete it for each division).

**Name**

**UEN / Business Registration Number**  
(if your division is set up as sole-proprietorship)

**Address**

Blk/House number  # Storey  - Unit number

Street Name

Postal Code

**Describe the main Business Activity of the Division**

**Problems/ difficulties you would face if divisional registration is not granted**

**Describe the main Business Activity of the Company**

Does the division maintain its own accounting system? (Please tick accordingly) Yes  No

Does the division make **exempt supplies** other than the following? (Refer to e-Tax Guide on GST: Partial Exemption and Input Tax Recovery) Yes  No

- a) Deposit of money;
  - b) Exchange of currency other than the supply of a note or coin as a collector's item;
  - c) Issue, allotment or transfer of ownership of debt security issued in the name of the trader's company;
  - d) Issue, allotment or transfer of ownership of the trader's own equity security; or
  - e) Provision of any loan, advance or credit to your staff.
  - f) Assignment of trade receivables;
  - g) Issue of units under any unit trust;
  - h) Prescribed hedging activities;
  - i) The interest received from bonds; or
  - j) The provision of trade credit.
  - k) Issue or transfer of ownership of Islamic debt securities\* under an Islamic debt securities arrangement
  - l) Provision of financing by a financier under an islamic debt securities\* arrangement
- (Islamic debt securities must meet the definitions in the 4th schedule to the GST Act)*

Value of exempt supplies made in the current quarter & the past 3 quarters \$

Value of taxable supplies made in the current quarter & the past 3 quarters \$

**Section 7 : Appointment of GST CorpPass Administrators**

If your application to include a new division is approved, the new division will need a GST CorpPass Admin account under its GST registration number to access IRAS GST e-Services.

*[Exception : If the new division is a sole-proprietorship with a UEN, you will use the CorpPass account set up under your UEN to file GST returns. You do not need to complete this section.]*

**Administrator 1**

Name		Email	
NRIC/FIN			

**Administrator 2**

Name		Email	
NRIC/FIN			

**Section 8 : Details of Division(s) to be removed**

- Removal of Division(s)  
(If you are removing more than one division, please make a copy of this page and complete it for each division).

**Name**

**Division's GST Registration Number**

**Reason(s) for removal of division**

**Section 9 : Deregistration of Divisional Registration**

- Deregistration of Divisional Registration and return to reporting GST as an Individual Entity

**Reason(s) for Deregistration**