

GST F22
APPLICATION FOR IMPORT GST DEFERMENT SCHEME ["IGDS"]

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 30 minutes to complete.
- (2) Before you complete this form, please ensure that you have read the e-Tax Guide on "[Import GST Deferment Scheme](#)"
Details can be found at IRAS website: www.iras.gov.sg
- (3) Please ensure that you are able to meet the following qualifying criteria of the scheme:
 - a) you file your GST return on a monthly basis;
 - b) you maintain an interbank GIRO account with IRAS for GST payment;
 - c) you do not have overdue GST/Income Tax/Corporate Tax/Property Tax payable to IRAS;
 - d) you do not have overdue GST return;
 - e) your business must be active and financially solvent;
 - f) you have been importing or will be importing goods for your business purposes;
 - g) you have good compliance records with IRAS;
 - h) you have good compliance records with Singapore Customs (SC);
 - i) you have reviewed **Section 1 (GST Practices)** and **2 (Pre-filing Checklist)** of ASK*; and
 - j) you have completed Section 3 of ASK and is providing **certified** ASK declaration form "ASK: Declaration Form on Completing Annual Review & Voluntary Disclosure of Errors" together with this application.*

** Note :*

ASK is a self-help package to assist businesses in GST compliance. It has 3 sections: Section 1 (GST Practices) highlights the best practices in GST compliance; Section 2 (Pre-Filing Checklist) is a checklist to enable you to check for errors before you submit your GST return; and Section 3 (ASK Annual Review) provides step-by-step instructions on how to perform compliance checks on a regular basis. For more information on ASK, please refer to www.iras.gov.sg > GST > GST-registered businesses > Getting it right > Voluntary Compliance Initiatives > Assisted Self-help Kit (ASK)
For the purpose of this application, please perform checks in **Section 2 of ASK (Pre-Filing Checklist)** on your latest GST F5 submitted to IRAS.

- (4) Once you are admitted into IGDS, any other existing GST Scheme of similar nature (e.g. MES, 3PL, etc) granted to you will be automatically terminated. You may wish to compare and decide the scheme most suitable for your business prior to your application.
- (5) You will need your company's GST registration number and Unique Entity Number ["UEN"] to complete the form
(Note: If you are under Group or Divisional registration, Section 1 should be the particulars of Group representative the Holding Company of the Divisional.)
- (6) Submit the completed application via myTax Portal (mytax.iras.gov.sg) [select "Email Us (myTax Mail)".
Do not send this application via email, post or by hand.
- (7) Once your application has been processed, you will be informed via letter which you can also log in to myTax Portal (select "View Notices") to view or download the letter.
- (8) Keep a copy of this completed form and the documents attached for your internal records.
- (9) Appoint declaring agents through online e-Service "Apply for Declaring Agents" at mytax.iras.gov.sg upon approval of the scheme.

Before proceeding with the application, please answer the following questions:

(Please tick the following accordingly)

- | | <u>Yes</u> | <u>No</u> |
|--|--------------------------|--------------------------|
| 1) Do you agree to be on* /continue to be on Monthly accounting cycle for your GST Returns?
(* <u>Note</u> : We will convert your filing frequency to a monthly basis and advise you accordingly if the scheme is granted to you.) | <input type="checkbox"/> | <input type="checkbox"/> |
| 2) Do you agree to have* /continue to have interbank GIRO for GST payments to the Comptroller of GST?
(* <u>Note</u> : Please submit the completed Application Form for Interbank GIRO with this application. This application can only be processed when the interbank GIRO is approved. | <input type="checkbox"/> | <input type="checkbox"/> |
| 3) Have you completed a self-review of Sections 1 and 2 of ASK? | <input type="checkbox"/> | <input type="checkbox"/> |

If you answer "**No**" to **any** of the above question, you need **not** proceed with the application as you do not satisfy the qualifying conditions of the scheme. You may wish to submit your application after **all the above conditions can be satisfied**. Thank you for your time.

Please complete the form in BLOCK LETTERS and indicate 'NA' where not applicable.
 If the space provided is insufficient, please attach the relevant information in a separate sheet.

Section 1 : Applicant's Particulars

Full Name of Taxable Person

GST Registration Number

Unique Entity Number (UEN)

Section 2 : Declaration

Who can complete this section?

Type of business	Authorised signatory
Limited company	A Director
Sole-proprietorship	Sole-Proprietor
Partnership (including LP & LLP)	A Partner
Under Group Registration	A Director / sole-proprietor / partner of Representative Member
Under Divisional Registration	A Director / sole-proprietor / partner of the Parent Entity

Name (as in NRIC/ Passport)

NRIC/Passport/ Fin No.

Business website address

Email address

Local Office No.

Local Mobile No.

I declare that all the details and information given in this form and in any accompanying documents are true and complete. I am also aware that any incorrect information given in this application and in any accompanying documents may result in the revocation of my IGDS status and repayment of tax, if I am approved under the scheme.

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.	

Notes to Section 4, 5, 6, 7, 8, 9 & 10:

For those under **Group registration**,

please attach separate sheet on the following information for each member.

(The separate sheet of paper must be signed by the declarant and the name of each member must be clearly stated).

Name of member :	
Unique Entity Number (UEN) :	

Section 4 : Business Details

- 1) Please explain the nature of your business. For example, 'General Importer' is not sufficient. You should provide more details such as 'General Importer of Sports Apparel and Fashion Wear for Wholesaling to Retailers'.

- 2) What are the types of goods and/or services that you **supply**?

Section 5 : Imports

(Please tick the following accordingly)

Yes **No**

- 1) Have you been importing goods in the past 12 months?
(If "Yes", please proceed straight to Section 6 of this form.)

- 2) If you have not been importing goods in the past 12 months, but will be importing goods in the next 12 months, please provide the following information:
(*Note*: If you are not able to complete this question, you need **not** proceed with this application as you do not satisfy the qualifying condition of the scheme.)

a) Expected value of imports in the next 12 months. S\$

b) Expected date of making your first import.

D	D	M	M	Y	Y	Y	Y

c) Description on the basis for your forecast:

d) What are the types of goods to be imported by you?

Section 6 : Assisted Self-Help Kit ["ASK"]

Note : *This section assumes that you have reviewed Sections 1 and 2 of ASK. If you have not done so, please complete Sections 1 and 2 of ASK before you proceed with this application.*

(Please tick the following accordingly)

- | | <u>Yes</u> | <u>No</u> |
|---|--------------------------|--------------------------|
| 1) Are you able to comply with the essential requirements recommended in Section 1 of ASK?
<i>(If "Yes", please proceed straight to question 3 of this section.)</i> | <input type="checkbox"/> | <input type="checkbox"/> |
| 2) If you are currently <u>not</u> able to comply with the essential requirements recommended in Section 1 of ASK, will you undertake to adopt corrective measures if this scheme is granted to you? | <input type="checkbox"/> | <input type="checkbox"/> |
| 3) Did you use the Pre-Filing Checklist under Section 2 of ASK before submitting your GST returns?
<i>(If "No", please proceed to question 5 of this section.)</i> | <input type="checkbox"/> | <input type="checkbox"/> |
| 4) If you have detected error(s) during the review under Section 2 of ASK (Pre-Filing Checklist), have you corrected the error(s) before submitting the GST return? | <input type="checkbox"/> | <input type="checkbox"/> |
| 5) Have you completed reviewing Section 3 of ASK?
<i>(If "Yes", please enclosed the certified ASK declaration form "ASK: Declaration Form on Completing Annual Review & Voluntary Disclosure of Errors" with this application; and proceed straight to Section 5 of this form.)</i> | <input type="checkbox"/> | <input type="checkbox"/> |
| 6) If you have <u>not</u> reviewed / completed Section 3 of ASK, will you undertake to complete the review and provide the certified ASK declaration form "ASK: Declaration Form on Completing Annual Review & Voluntary Disclosure of Errors" to the Comptroller within 1 year from the approval of the scheme? | <input type="checkbox"/> | <input type="checkbox"/> |

Section 7 : Accounting and Inventory Systems and Compliance Records

(Please tick the following accordingly)

- | | <u>Yes</u> | <u>No</u> | <u>NA</u> |
|---|--------------------------|--------------------------|--------------------------|
| 1) If you make exempt supplies (e.g. sales of residential properties, investment precious metals, financial service, etc), do you undertake that:
a) input tax attributable to the making of exempt supplies are not claimed; and
b) residual input tax has been apportioned and claimed accordingly.
<i>(Refer to the e-Tax Guide - 'GST: Partially Exempt Traders And Input Tax Recovery' for details on input tax claiming.)</i> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |

Note : *If you have not been importing goods in the past 12 months, i.e. you have answered "No" in Question 1 under Section 5, please proceed straight to Section 9 of this form.*

- | | | | |
|--|--------------------------|--------------------------|--------------------------|
| 2) Do you import goods on behalf of another person using import permits declared in your name? | <input type="checkbox"/> | <input type="checkbox"/> | |
| 3) If you are an overseas person registered for GST and have appointed a local agent under section 33(1) of the GST Act to import goods on your behalf, will you undertake to do the following:
a) Instruct your local agent to indicate on the import permit the name of the importer as <i><your local agent's name></i> on behalf of <i><your name></i> , <i><your GST registration number></i> ?
Eg. Importer shown on import permit is "AAA PTE LTD O/B XYZ LTD (GSTN: MXXXXXXXXX)"
b) Perform periodic reconciliation of your imports under the scheme to ensure that the imports declared belong to you? | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |

- 4) What are the types of imported goods owned by you?

- | | | |
|---|--------------------------|--------------------------|
| 5) Do you maintain the following document(s) to support each of your imports?
a) import permit | <input type="checkbox"/> | <input type="checkbox"/> |
| b) supplier's sale invoice | <input type="checkbox"/> | <input type="checkbox"/> |
| c) transport documents (e.g. bill of lading, airway bill, etc) | <input type="checkbox"/> | <input type="checkbox"/> |
| d) other (please specify): | <input type="checkbox"/> | <input type="checkbox"/> |

(Please tick the following accordingly)

Yes **No** **NA**

- 6) Do you have the following controls and procedures in place for the imported goods:
- a) maintain a listing of all import permits taken up?
 - b) maintain a process to track subsequent sale or movement of the imported goods?
 - c) ensure all imported goods are duly recorded in your financial accounts?
(e.g. purchases, sales, assets, inventory accounts etc)
 - d) keep all records of sales and purchases transactions for at least 5 years?
(e.g. records include business and accounting records, invoices, etc)
 - e) perform stock-take / inventory audit periodically to reconcile the quantity of goods received
by you, delivered by you and quantity in stock to ensure accuracy?
- 7) Do you maintain the following information on the imported goods?
- a) date of import
 - b) generic description of imports (e.g. electronics components)
 - c) quantity of goods imported
 - d) place where the goods are located
 - e) date of removal
 - f) purpose of removal (e.g. local sales, exports)
 - g) invoice number, invoice date, values of sales, GST charged

Section 8 : Importing Goods on behalf of Others

[Please complete this section ONLY if you import goods on behalf of others AND have answered "Yes" in Question 2 under Section 7.]

(Please tick the following accordingly)

Yes **No**

- 1) Are you using import permits declared in your name to import goods on behalf of the following persons:
- a) overseas principals who are registered for GST?
 - b) overseas principals who are not registered for GST and you import and supply the goods on their behalf? (i.e. you are a local agent under section 33(2) of GST Act.)
 - c) overseas principals who are not registered for GST and you import and subsequently export the goods (without a subsequent supply of the goods)? (i.e. you are a local agent under section 33A of GST Act.)
 - d) local principal?
- 2) If your answer to question 1a) above is "Yes", please provide the following information in relation to the overseas principal:
- a) are you contracted by the GST-registered overseas principal to supply value-added activities on goods belonging to him under section 33B of GST Act?
 - b) are these goods re-imported after part or entire value-added activities have been performed overseas?
 - c) do you have control over the goods during the period when the goods were consigned to you?
 - d) are you a local agent appointed by the GST-registered overseas principal under section 33(1) of the GST Act?

Name	GST registration number	Your relationship with them

- 3) If your answer to question 1d) above is "Yes", please provide the following information in relation to the businesses who owned the goods:
- a) are you contracted by the local principal to supply value-added activities on goods belonging to him under section 33B of GST Act?
 - b) are these goods re-imported after part or entire value-added activities have been performed overseas?
 - c) do you have control over the goods during the period when the goods were consigned to you?

Name	Business registration number (if applicable)	Your relationship with them

(Please tick the following accordingly)

Yes **No** **NA**

- 4) If you are using import permits declared in your name to import goods for your overseas principals, will you undertake to declare on the import permit indicating the importer as "<your business name> on behalf of <name of your overseas principal>, <GST registration number of your overseas principal (if applicable)>" ?
- Eg. Importer shown on import permit is "AAA PTE LTD O/B XYZ LTD GSTN: MXXXXXXXXX "
- 5) What are the types of goods imported on behalf of others?
-
- 6) Do you maintain the following document(s) to support each of the imports?
- a) import permit
 - b) commercial invoice
 - c) transport documents (e.g. bill of lading, airway bill, etc)
 - d) other (please specify):
- 7) Do you have the following controls and procedures in place for goods imported on behalf of others?
- a) maintain a separate listing of all import permits taken up on behalf of others?
 - b) have control over the goods imported on behalf of others during the period when the goods are in Singapore?
 - c) maintain a process to track subsequent sale or movement of the goods imported on behalf of others?
 - d) keep separate records for goods imported on behalf of others for at least 5 years? (e.g. records include business and accounting records, invoices, etc)
 - e) perform stock-take / inventory audit periodically to reconcile the quantity of goods received by you, delivered by you and quantity in stock to ensure accuracy?
- 8) Do you maintain the following information on the imported goods?
- a) date of import
 - b) generic description of imports (e.g. electronics components)
 - c) quantity of goods imported
 - d) place where the goods are located
 - e) date of removal
 - f) purpose of removal (e.g. local sales, exports)
 - g) for local sales: invoice number, invoice date, values of sales, GST charged
 - h) for re-export: invoice number (of overseas principal), date of invoice, value of export sales

Section 9 : Importing Goods on behalf of Overseas Principals under section 33(2) / 33A

[Please complete this section if applicable.]

(Please tick the following accordingly)

Yes **No**

- 1) If you are or will be importing goods on behalf of your overseas principals, will you undertake to do the following:
- a) keep separate records for goods belonging to your overseas principals?
 - b) have control over the imported goods owned by my overseas principals during the period when the goods are in Singapore?
 - c) Maintain the following information on the imported goods:
 - i) date of import
 - ii) generic description of imports (e.g. electronics components)
 - iii) quantity of goods imported
 - iv) place where the goods are located
 - v) date of removal, if applicable
 - vi) purpose of removal (e.g. local sales, exports), if applicable
 - vii) for local sales: invoice number, invoice date, values of sales, GST charged, if applicable
 - viii) for re-export: invoice number (of overseas principal), date of invoice, value of export sales, if applicable

Section 10 : Business Operations

For Limited Liability Partnership, please proceed to question 2 of this section directly.

For Partnership business, sole-proprietor or unincorporated body, please proceed to question 3 of this section directly.

1) For **body corporate**, what is the paid up capital of the company?

- \$1- \$10,000
- S\$10,001 - \$50,000
- \$50,001 - \$100,000
- > \$100,000
- Not Applicable

2) For **body corporate/ limited liability partnership**, please specify the major shareholder/ partner in the business

Name of Major Shareholder/ Partner: _____

NRIC/ Passport/ Fin/ UEN/ Business Registration Number: _____

3) What is the staff strength of the business?

- 0 - 5
- 6 - 9
- 10 - 50
- > 50

4) Your business is managed by [please select all that apply]

- Family members (the owners/directors/partners involved in the running of business are family members i.e siblings, spouse, in-laws, fiance/fiancee, parents/grandparents/children)
- Single director/owner
- None or only one of the director/owner/partner is a Singapore Citizen
- None of the above

5) How are the accounting records maintained?

- Manual bookkeeping
- Microsoft Excel or Microsoft Office
- Off-the-shelf accounting system [name of software: _____]
- Customised accounting system [name of vendor: _____]

6) Who prepares the GST returns and/or accounts?

- Permanent staff
- Part time or temporary staff
- Freelance accountant
- Tax agent [Please specify Name: _____]
- External accounting firm [Please specify Name: _____]
- Others [Please specify : _____]

7) Are the GST returns and/or accounts prepared in Singapore?

- Yes
- No

8) Has the preparer of the GST returns and/or accounts received any formal GST training? He/She will only be considered as having received such training if he/she has acquired certification for GST course under the Executive Tax Programme (GST) organised by IRAS and the Tax Academy or has attended GST training by a recognised educational establishment leading to certification or higher qualification.

- Yes
- No

9) How many years of experience does the preparer have in the preparation of the GST returns and/or accounts?

- < 1 year
- 1 – 5 years
- 6 – 10 years
- > 10 years