

GST F9
APPLICATION FOR CANCELLATION OF GST REGISTRATION
(FOR EXCEPTIONAL CASES)

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



Important Notes:

You should only submit this GST F9 form when you are **unable** to apply for cancellation of GST registration via myTax Portal (mytax.iras.gov.sg)

We will process this application within 30 days. A Notice of Cancellation of GST Registration will be sent to you when the application is approved.

Instructions:

(1) Scan and email the completed application to GST_form@iras.gov.sg

Do not send this application via post or by hand.

(2) Get ready the following information on hand to complete the form within 10 minutes:

- GST Registration number
- Details of non-residential properties currently owned by you (address, whether input tax was claimed and sales/mortgagee information)
- Details of the transfer and transferee for change in business constitution and transfer of business as a going concern

(3) If you are a member of GST Group Registration, besides completing this GST F9, your group representative would also have to complete GST G2: Application for Removal of Member from GST Group.

(4) If you are a division registered under GST Divisional Registration, do not submit this GST F9. Your company (main entity) only has to complete GST F12: Application for removal from Existing Divisional Registration.

Reminders on GST responsibilities:

(1) Pending the approval of your application, continue to charge GST on your taxable supplies, file GST returns and pay any tax due as you are still registered for GST.

(2) You will be required to account for output tax on taxable assets that are still on hand at the last date of your GST registration if the total value of assets exceeds S\$10,000. Taxable assets include non-residential property, fixed assets and unsold inventory where input tax has been claimed. Input tax is deemed claimed for goods imported under import suspension schemes, e.g. Major Exporter Scheme (MES) / Approved Third Party Logistics Company Scheme status (A3PL).

(3) [Click here for more information on cancellation of GST registration](#)

Section 1: Applicant's Particulars

Full Name of Sole-Proprietor / Partnership / Limited Company

GST Registration Number

Unique Entity Number (UEN)

Local address for correspondences

Block/House number

Storey

#

Unit number

Street Name

Postal Code

Email Address

Local Mobile No.

Section 2: Applicant's Declaration**Who can complete this section?**

Type of business	Authorised signatory
Limited company	A director
Partnership (including LP & LLP)	A partner
Sole-proprietorship business	The sole-proprietor
Unincorporated body	An official such as a secretary, trustee or authorised official

Name (as in NRIC/ Passport)

NRIC/Passport/Fin number

Business website address

Email address

Local Office No.

Local Mobile No.

- ☐ I declare that all the details and information given in this application are true and complete. I understand that any false/incorrect declaration provided can result in reinstatement of GST registration and penalties being imposed, should the business remains liable for GST registration. Also, I will account for output tax at the prevailing GST rate, on the open market value of taxable assets (e.g. non-residential properties) held as at the last day of GST registration if the deemed supply rules apply.

Signature

Date

Designation (Tick the appropriate box below):

- ☐ Sole-Proprietor ☐ Partner ☐ Director ☐ Company Secretary ☐ Authorised Official ☐ Trustee ☐ Liquidator ☐ Official Assignee

Section 3: Authorisation (if applicable)**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

Company & Designation

Local office No.

Local Mobile No.

Email Address

Section 4: Reason(s) for using this form

I am **unable** to apply for cancellation of GST registration online via mytax.iras.gov.sg because *(tick at least one)*:

- ☐ My access to myTax Portal has been terminated
- ☐ I am completing this form as my company has been amalgamated
- ☐ My business was amalgamated on

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D D M M Y Y
- ☐ I attach a copy of business profile updated with ACRA
- ☐ I am completing this form as a liquidator/ receiver/ official assignee
- ☐ Business was liquidated/ under receivership on

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D D M M Y Y
- ☐ Sole-proprietor is an adjudged bankrupt on

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D D M M Y Y
- ☐ I attach a copy of Notice of Appointment of Liquidator/Receiver to ACRA or Court Order with details of appointed Official Assignee
- ☐ I am completing this form as an executor/ administrator/ legal representative of the deceased sole-proprietor
- ☐ I encounter system errors when applying for cancellation online and a brief description of the errors are as follows:
-
- ☐ Other reasons:
-

Section 5: Reason(s) for Cancellation

Please tick **one** of the boxes below:

5.1 I am cancelling my GST registration because:

- ☐ I have ceased all my business activities on

D	D	M	M	Y	Y
- ☐ I transferred or sold part / whole of my business as a going concern to another person.
(Complete section 6: Transfer of business as a going concern)
- ☐ I have changed the constitution of my business, e.g. from a sole-proprietorship to a partnership.
(Complete section 7: Change in business constitution)
- ☐ I have not ceased all my business activities but I have stopped making taxable supplies on

D	D	M	M	Y	Y
- ☐ I have not made any taxable supplies since I registered for GST and have no intention to make taxable supplies in the next 12 months.
- ☐ I do not expect my taxable turnover in the next 12 months to exceed S\$1 million. You have to maintain documentary evidences to support your basis of projection below.
- Basis of projection: ☐ Past annual taxable turnover was less than S\$1 million and I expect it to remain the same or lower
(Tick at least one)
- ☐ Expiry or end of major contract without new contracts
- ☐ Large-scale downsizing of business
- ☐ Termination of licences or distribution rights
- ☐ Cessation or reduction of business activities
- ☐ Others *(please elaborate)*
-
- ☐ I was GST-registered under the [Reverse Charge regime](#) or [Overseas Vendor Registration regime](#), and I am no longer [eligible](#) and/or [liable](#) for GST registration.
- ☐ Other reasons *(please specify)*

5.2 For sole-proprietors only:

- ☐ I confirm that the total taxable turnover of **all** my sole-proprietorship business(es) including income derived from my profession or vocation that I carried on as a self-employed person (e.g. taxi driver, commission agent, property agent, insurance agent, hawker) in the next 12 months will not be more than S\$1 million. (If your total taxable turnover is more than S\$1 million, you should not apply for cancellation.)
- ☐ I confirm that **all** my sole-proprietorship businesses have ceased.

5.3 For partnerships / joint ventures only:

- ☐ I do not have other partnership / joint venture businesses with the same composition of partners.
- ☐ I confirm that the combined taxable turnover of **all** my partnership/ joint venture businesses with the same composition of partners in the next 12 months will not be more than S\$1 million. (If your combined taxable turnover is more than S\$1 million, you should not apply for cancellation.)
- ☐ I confirm that **all** my partnerships/ joint venture with the same composition of partners have ceased.

Section 6: Transfer of business as a going concern (if applicable)

Name of transferee (new owner)

Block/House number

Storey

#

Unit number

Street Name

Postal Code

Tax Reference number of transferee

6.1 Effective date of transfer

D	D	M	M	Y	Y

6.2 Type of transfer

Full **Partial**

<input type="checkbox"/>	<input type="checkbox"/>
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Yes **No**

6.3 Is the transferee GST-registered?

<input type="checkbox"/>	<input type="checkbox"/>
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6.4 Are the assets transferred used by the transferee (new owner) in carrying out the same kind of business activity?

<input type="checkbox"/>	<input type="checkbox"/>
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6.5 Has the transferee used your GST registration number to charge or claim GST?

<input type="checkbox"/>	<input type="checkbox"/>
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Note: You are required to account for GST on the transfer of business assets to the transferee unless the transfer qualifies as a transfer of business as going concern.

Refer to [Transfer of Business as a Going Concern and other Excluded Transactions](#) for more details.

Section 7: Change in business constitution (if applicable)

Name of new business entity

7.1 Tax reference number of new business entity

7.2 Business constitution of new business entity (e.g. partnership, company)

7.3 Date of conversion

D	D	M	M	Y	Y

Yes **No**

7.4 Has the new business entity used your GST registration number to charge or claim GST?

<input type="checkbox"/>	<input type="checkbox"/>
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Note: You are required to account for GST on the transfer of business assets to the transferee unless the transfer qualifies as a transfer of business as going concern.

Refer to [Transfer of Business as a Going Concern and other Excluded Transactions](#) for more details.

Section 8: Non-residential properties

- | | Yes
<input type="checkbox"/> | No
<input type="checkbox"/> |
|--|--------------------------------------|--------------------------------|
| 8.1 Do you own any non-residential properties? | <input type="checkbox"/> | <input type="checkbox"/> |
| | <small>(complete 8.2 to 8.4)</small> | <small>(end of form)</small> |
| 8.2 Have you claimed input tax on the construction or purchase of any non-residential properties? | <input type="checkbox"/> | <input type="checkbox"/> |
| <small>(If yes, you may be required to account for deemed output tax based on Open Market Value in your GST F8 if it remains unsold on the last day of your registration)</small> | | |
| 8.3 Have you granted any "option to purchase" to any prospective purchaser or entered into any agreement to sell the non-residential properties? | <input type="checkbox"/> | <input type="checkbox"/> |
| 8.4 Is the non-residential properties currently under mortgagee possession? | <input type="checkbox"/> | <input type="checkbox"/> |

If you have indicated 'yes' in 8.3 or 8.4, please provide the information below :

	<u>Address of Non-residential properties</u>	<u>Name of mortgagee (if applicable)</u>	<u>Expected completion date of sale</u>
			D D M M Y Y
(a)			<div style="display: flex; justify-content: space-around;"> <div style="border: 1px solid black; width: 20px; height: 20px;"></div> <div style="border: 1px solid black; width: 20px; height: 20px;"></div> <div style="border: 1px solid black; width: 20px; height: 20px;"></div> <div style="border: 1px solid black; width: 20px; height: 20px;"></div> <div style="border: 1px solid black; width: 20px; height: 20px;"></div> <div style="border: 1px solid black; width: 20px; height: 20px;"></div> </div>
(b)			<div style="display: flex; justify-content: space-around;"> <div style="border: 1px solid black; width: 20px; height: 20px;"></div> <div style="border: 1px solid black; width: 20px; height: 20px;"></div> <div style="border: 1px solid black; width: 20px; height: 20px;"></div> <div style="border: 1px solid black; width: 20px; height: 20px;"></div> <div style="border: 1px solid black; width: 20px; height: 20px;"></div> <div style="border: 1px solid black; width: 20px; height: 20px;"></div> </div>
(c)			<div style="display: flex; justify-content: space-around;"> <div style="border: 1px solid black; width: 20px; height: 20px;"></div> <div style="border: 1px solid black; width: 20px; height: 20px;"></div> <div style="border: 1px solid black; width: 20px; height: 20px;"></div> <div style="border: 1px solid black; width: 20px; height: 20px;"></div> <div style="border: 1px solid black; width: 20px; height: 20px;"></div> <div style="border: 1px solid black; width: 20px; height: 20px;"></div> </div>

(If space is insufficient, please provide the information in a separate attachment.)