

DOCUMENT CHECKLIST (To attach this to GST F1)

Please submit scanned copies of all the required documents in section A and section B or C below (tick the documents attached). The Comptroller may request for **additional** supporting documents in the course of reviewing your application. You may also be required to provide a security deposit in the form of a banker's guarantee/ insurance guarantee.

Your application for GST registration will be rejected if you did not provide all the required supporting documents.

Business

Name : _____

*Please delete accordingly: **Company / LLP / Partnership / Limited Partnership / Joint Venture / Sole-proprietor / Unincorporated Body***

Date : _____

Name of Contact : _____

Contact No. : _____

A. Submit all the following documents where applicable :

- A1. i) If registered with ACRA: ACRA Business Profile & ACRA Business Profile for each sole-proprietorship business owned, or each Partnership, Limited Partnership or Joint Venture with same composition of partners (if any)
- ii) If incorporated overseas: Certificate of Incorporation, officially translated into English and notarised (containing entity name, date of incorporation, country of incorporation)
- iii) If Unincorporated Body: Letter of Authorisation and agreement, contract, deed or other documents supporting existence
- A2. Duly completed Appointment of Local Agent, if incorporated overseas or sole-proprietor is not a Singapore citizen or PR or all partners are not Singapore citizens or PR (refer to "Local Agent" tab for template)
- A3. Form GST F3 for Partnership, Limited Partnership and Joint Venture (refer to "F3" tab)
- A4. GIRO Application Form (*submit by post*)
- A5. Acknowledgement page^[1] from the e-Learning Course "Overview of GST" (*optional for compulsory registration*)

B. If you have started sales / received payment, you are required to submit all the following documents where applicable:

- B1. Completed GST Registration Calculator^[2] for last 2 years, if past sales is more than S\$1M under retrospective basis
- B2. A copy of the latest Profit & Loss, including reports & notes to accounts (*need not be audited*) OR Recent 2 months of detailed Sales & Purchase Listings in the format below^[3], if business is less than 2 years
- B3. Copies of 3 recent suppliers' invoices received, including shipping documents. The invoices must include 1 recent overseas supplier's invoice, if you intend to make exempt supplies or non-business activities and your services procured from overseas persons are within the scope of Reverse Charge
- B4. Copies of 3 recent invoices issued to your customers, including shipping documents
- B5. A copy of the 1st invoice issued to your customer, if sales started less than 1 year
- B6. A copy of the signed contract(s), accepted tender, purchase order & other documents to support the forecast, if you made a forecast that your taxable supplies for next 12 months will exceed S\$1M
- B7. A copy of the signed purchase contract(s) & other documents to support the forecast, if you made a forecast that your services procured from overseas persons within the scope of Reverse Charge for next 12 months will exceed S\$1M

C. If you have not started sales / received payment, you are required to submit the following documents where applicable:

- C1. Copy of signed contract(s), accepted tender/quotations, confirmed purchase order(s), document(s) on transfer or acquisition of business & other documents supporting your forecasted taxable supplies in the next 12 months (*You will only be registered under compulsory basis if the documents provided show that your taxable supplies in the next 12 months will exceed S\$1M*)
- C2. Copy of rental agreement (including invoice for rental and payment evidence of deposit or rental paid, if any) for your business office, warehouse, shop, etc
- C3. Copy of Licence/ Permit/ Approval from relevant authorities to run business activities
- C4. Copy of signed "Acceptance Copy" of Option to purchase / Sales & purchase agreement of property(ies)
- C5. Recent 2 months of detailed Purchase Listing in the format below^[3] with 3 copies of recent suppliers' invoices received, including shipping documents. The invoices must include 1 recent overseas supplier's invoice, if you intend to make exempt non-business activities and your services procured from overseas persons are within the scope of Reverse Charge.
- C6. Any other documents to support your intention to make taxable supplies, out-of-scope supplies, or exempt supplies

^[1] Acknowledgement page is at the completion of the e-Learning course.

^[2] The GST Calculator can be downloaded from the following link : www.iras.gov.sg > Quick links > Calculators > GST Registration Calculator

^[3] **Format for Sales Listing :**

Invoice Date (DD/MM/YYYY)	Invoice Number	Name of Customer	Description	Invoice Amount (S\$)	Destination of goods (if applicable)
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Format for Purchase Listing :

Invoice Date (DD/MM/YYYY)	Invoice Number	Name of Supplier	Supplier's GST Registration Number (to omit all dashes)	Description	Invoice amount excluding GST (S\$)	GST (S\$) (if applicable)
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