

Form GR-B

Group Relief Form for Claimant Company for Year of Assessment



- Important:**
- Group relief is available to Singapore incorporated companies belonging to the same group and which have the same financial year end.
 - This Form must be submitted together with the Form C.
 - [Please read IRAS e-Tax Guide "Group Relief System" before completing this Form.](#)
 - [Please refer to "Qualifying for Group Relief" on IRAS' website \(www.iras.gov.sg\).](#)
 - Please use separate Forms if you have more than 7 transferor companies.

- Note:**
- This Form may take you 10 minutes to fill in.
 - Please get ready the following information to fill in the Form:
 - Details of the claimant company (see Part 1)
 - Details of the transferor companies (see Part 3)

Part 1 Details of claimant company

Name: _____

Tax ref. no.:

Part 2 Declaration

I declare that the ordinary shareholding levels of the relevant holding company are maintained at or above 75% during the continuous period¹ stated in Part 3 and all information given in this Form is true and complete.

I understand that I need to retain my computation on the ordinary shareholding levels of the relevant holding company as the Comptroller of Income Tax may request for it.

Full name and signature of person completing the Form	Capacity of person completing the Form	Contact no.	Date
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Part 3 Details of transferor companies in order of priority

Order	Name	Tax ref. no.	Continuous period ¹	
<input style="width: 30px; height: 20px;" type="text"/>		<input style="width: 150px; height: 20px;" type="text"/>	From <input style="width: 60px; height: 20px;" type="text"/> <small>dd/mm/yyyy</small>	To <input style="width: 60px; height: 20px;" type="text"/> <small>dd/mm/yyyy</small>
<input style="width: 30px; height: 20px;" type="text"/>		<input style="width: 150px; height: 20px;" type="text"/>	From <input style="width: 60px; height: 20px;" type="text"/> <small>dd/mm/yyyy</small>	To <input style="width: 60px; height: 20px;" type="text"/> <small>dd/mm/yyyy</small>
<input style="width: 30px; height: 20px;" type="text"/>		<input style="width: 150px; height: 20px;" type="text"/>	From <input style="width: 60px; height: 20px;" type="text"/> <small>dd/mm/yyyy</small>	To <input style="width: 60px; height: 20px;" type="text"/> <small>dd/mm/yyyy</small>
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¹ Continuous period refers to the period ending on the last day of the basis period during which the ordinary shareholding levels of the relevant holding company is maintained at or above 75%.

Under the Singapore Income Tax Act, there are penalties for making a false or incorrect declaration.