

# Form GR-A

## Group Relief Form for Transferor 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 5 claimant 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 transferor company (see Part 1)
    - Details of the claimant companies (see Part 3)

Part 1 Details of transferor company	
Name:	
Tax ref. no.	
Total loss items transferred <sup>1</sup>	

Part 2 Declaration			
<p>I declare that the ordinary shareholding levels of the relevant holding company are maintained at or above 75% during the continuous period<sup>2</sup> stated in Part 3 and all information given in this Form is true and complete.</p> <p>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.</p> <p>Please confirm by indicating with a tick in the following boxes:</p> <p><b>My company is</b></p> <p style="margin-left: 20px;"><b><u>Not</u></b> a company that has not been carrying on any business (i.e. dormant) for the Year of Assessment.</p> <p style="margin-left: 20px;"><b><u>Not</u></b> an investment holding company transferring current year unutilised losses which arose from excess of expenses over investment income.</p> <p style="margin-left: 20px;"><b><u>Not</u></b> a company subject to the provisions of section 10E of the Income Tax Act, transferring current year unutilised losses or capital allowances (except for industrial building allowances or land intensification allowances).</p> <p>Group relief cannot be claimed if the company is one of the three mentioned types of company.</p>			
Full name and signature of person completing the Form	Capacity of person completing the Form	Contact no.	Date

Part 3 Details of claimant companies in order of priority															
Order	Details	Loss items transferred <sup>3</sup>	Continuous period <sup>2</sup>												
1	Name: _____  Tax ref. no.: _____	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 40%;">Unutilised CA (NTR)</td> <td style="border-bottom: 1px solid black; width: 150px;"></td> </tr> <tr> <td>Unutilised CA (CTR)</td> <td style="border-bottom: 1px solid black;"></td> </tr> <tr> <td>Unutilised loss (NTR)</td> <td style="border-bottom: 1px solid black;"></td> </tr> <tr> <td>Unutilised loss (CTR)</td> <td style="border-bottom: 1px solid black;"></td> </tr> <tr> <td>Unutilised donation (NTR)</td> <td style="border-bottom: 1px solid black;"></td> </tr> <tr> <td>Unutilised donation (CTR)</td> <td style="border-bottom: 1px solid black;"></td> </tr> </table>	Unutilised CA (NTR)		Unutilised CA (CTR)		Unutilised loss (NTR)		Unutilised loss (CTR)		Unutilised donation (NTR)		Unutilised donation (CTR)		From: _____ dd/mm/yyyy  To: _____ dd/mm/yyyy
Unutilised CA (NTR)															
Unutilised CA (CTR)															
Unutilised loss (NTR)															
Unutilised loss (CTR)															
Unutilised donation (NTR)															
Unutilised donation (CTR)															

<sup>1</sup> Total refers to the aggregate quantum of the loss items transferred as listed under Part 3.

<sup>2</sup> 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%.

<sup>3</sup> The quantum to be completed here is based on tax computation submitted with Form C before section 37B adjustment.

NTR = Normal corporate tax rate                      CTR = Concessionary tax rate

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

**Form GR-A**  
**Group Relief Form for Transferor Company for Year of Assessment**

Tax ref no.:

Part 3 Details of claimant companies in order of priority				
Order	Details	Loss items transferred <sup>3</sup>		Continuous period <sup>2</sup>
<span style="border: 1px solid black; display: inline-block; width: 30px; height: 15px;"></span>	Name: <span style="border: 1px solid black; display: inline-block; width: 150px; height: 15px; vertical-align: middle;"></span>  Tax ref. no.: <span style="border: 1px solid black; display: inline-block; width: 150px; height: 15px; vertical-align: middle;"></span>	Unutilised CA (NTR) <span style="border: 1px solid black; display: inline-block; width: 60px; height: 15px; vertical-align: middle;"></span> Unutilised CA (CTR) <span style="border: 1px solid black; display: inline-block; width: 60px; height: 15px; vertical-align: middle;"></span> Unutilised loss (NTR) <span style="border: 1px solid black; display: inline-block; width: 60px; height: 15px; vertical-align: middle;"></span> Unutilised loss (CTR) <span style="border: 1px solid black; display: inline-block; width: 60px; height: 15px; vertical-align: middle;"></span> Unutilised donation (NTR) <span style="border: 1px solid black; display: inline-block; width: 60px; height: 15px; vertical-align: middle;"></span> Unutilised donation (CTR) <span style="border: 1px solid black; display: inline-block; width: 60px; height: 15px; vertical-align: middle;"></span>	From: <span style="border: 1px solid black; display: inline-block; width: 60px; height: 15px; vertical-align: middle;"></span> dd/mm/yyyy To: <span style="border: 1px solid black; display: inline-block; width: 60px; height: 15px; vertical-align: middle;"></span> dd/mm/yyyy	
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