

**GST F11**  
**APPLICATION FOR DIVISIONAL REGISTRATION**  
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 20 minutes to complete.
- (2) Please refer to the e-Tax Guide "[Guide on GST Divisional Registration](#)" before completing this form.
- (3) You will need the following information/document to complete the form:
  - If you are not registered for GST, you should complete this form together with GST F1 Form (Application for GST) to effect the divisional registration on the same day as the effective date of GST registration.
  - The details of each business division that you are applying for the filing of separate returns.
- (4) 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.**
- (5) IRAS will notify the applicant of the outcome of the application and the applicant is to notify the divisions. The notice will be available at myTax Portal (select "View Notices") for viewing or downloading.

**Section 1 : Applicant's Particulars**

Full Name of Sole-Proprietor / Partnership / Limited Company

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            |

Name (as in NRIC/ Passport)

NRIC/Passport/Fin No.

Local Office No.

Local Mobile No.

Email address

☐ I declare that all the details and information given in this form and in any accompanying documents are true and complete.

☐ 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.      |  |

**Section 4 : Proposed Date for Divisional Registration**

**D D M M Y Y Y Y**

|  |  |  |  |  |  |  |  |
|--|--|--|--|--|--|--|--|
|  |  |  |  |  |  |  |  |
|--|--|--|--|--|--|--|--|

Note : Application for Divisional Registration must be made at least 90 days before this date.

## Section 5 : Details of the Applicant's Business Activity

Describe the main Business Activity of the company

(Please tick accordingly)

Do you make **exempt supplies** other than the following?

Yes ☐ No ☐

*(Refer to e-Tax Guide on GST: Partial Exemption and Input Tax Recovery)*

- a) Deposit of money;
- b) Exchange of currency other than the supply of a note or coin as a collector's item;
- c) Issue, allotment or transfer of ownership of debt security issued in the name of the trader's company;
- d) Issue, allotment or transfer of ownership of the trader's own equity security; or
- e) Provision of any loan, advance or credit to your staff.
- f) Assignment of trade receivables;
- g) Issue of units under any unit trust;
- h) Prescribed hedging activities;
- i) The interest received from bonds; or
- j) The provision of trade credit.
- k) Issue or transfer of ownership of Islamic debt securities\* under an Islamic debt securities arrangement
- l) Provision of financing by a financier under an islamic debt securities\* arrangement

*(Islamic debt securities must meet the definitions in the 4th schedule to the GST Act)*

Value of exempt supplies made in the current quarter & the past 3 quarters

\$

Value of taxable supplies made in the current quarter & the past 3 quarters

\$

**Section 6 : Major Exporter Scheme (MES) & Import GST Deferment Scheme (IGDS)**

(Please tick accordingly)

Are you currently under MES or IGDS?

Yes ☐ No ☐

If Yes, please submit [GST F10 Form \(Application for MES\)](#) or [GST F22 Form \(Application for IGDS\)](#) for the company (i.e. consolidated trading figures of all divisions) together with this application.

**Section 7 : Details of Division(s)**

(If you have more than one division, please photocopy this page and complete it for each division)

**Name**

**UEN / Business Registration Number**

(if your division is set up as sole-proprietorship)

**Address**

Blk/House number    Storey    Unit number

 #  - 

Street Name

Postal Code

**Describe the main business activity of the Division**

**Problems/ difficulties you would face if Divisional Registration is not granted**


(Please tick accordingly)

Does the division maintain its own accounting system?

Yes ☐ No ☐**Appointment of GST CorpPass Administrators**

If your application for divisional registration is approved, you will need a GST CorpPass Admin account under your GST registration number to access IRAS GST e-Services. This is different from the CorpPass Admin account which may have already been set up under your business' UEN for other government digital services.

*[Exception : If the division is a sole-proprietorship with a UEN, you will use the CorpPass account set up under your UEN to file GST returns. You do not need to complete this section.]*

Please appoint at least one SingPass holder (maximum of two) to be the GST CorpPass administrator(s) for **each** division.

**Administrator 1**

|          |                      |       |                      |
|----------|----------------------|-------|----------------------|
| Name     | <input type="text"/> | Email | <input type="text"/> |
| NRIC/FIN | <input type="text"/> |       |                      |

**Administrator 2**

|          |                      |       |                      |
|----------|----------------------|-------|----------------------|
| Name     | <input type="text"/> | Email | <input type="text"/> |
| NRIC/FIN | <input type="text"/> |       |                      |