# GST F1
# APPLICATION FOR GST REGISTRATION

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

INLAND REVENUE AUTHORITY OF SINGAPORE

Submit this GST F1 form only if you are **unable to apply for GST registration online** via IRAS myTax Portal (mytax.iras.gov.sg)

Your application will be processed within 10 working days. If your application is approved, you will receive a letter of notification of your GST registration.

IRAS will determine the effective date of GST registration. For compulsory registration, the date is determined based on when you were liable for GST registration. For voluntary registration, the date is usually two to three weeks from the date of the approval letter. IRAS will not allow the effective date of registration to be backdated for the purpose of claiming input tax incurred prior to GST registration.

**Notes:**

(1) **Email your application:** Scan and email the completed application and supporting documents to GST_form@iras.gov.sg

Do not send this application via post or by hand. For GIRO application forms, send the GIRO application separately via post or by hand to 55 Newton Road Singapore 307987.

If you are concurrently applying for GST Group/Divisional registration/Schemes such as Major Exporter Scheme, please also scan and email the other application forms together with this application to GST_form@iras.gov.sg

(2) **Prepare supporting documents**: Required documents are listed in the Document Checklist

(3) **Retain a copy:** Make a copy of this form and retain it for your internal records.

(4) **Further requests by IRAS:** IRAS may request for additional information and supporting documents upon receiving your application. Your application will not be processed until IRAS has received complete information and supporting documents.

## REASONS FOR USING THIS FORM

**Please select at least one reason to explain your paper GST F1 application.**

**I am unable to apply for GST registration online via myTax Portal because:**

- [ ] My foreign entity is not registered with ACRA
- [ ] My local business does not have a unique entity number (UEN) e.g. REITs, RBTs, joint venture not registered with ACRA
- [ ] I am applying for GST registration together with GST Group / Divisional registration and requesting for the same effective registration date.
- [ ] I encountered system errors when applying for registration online. A brief description of the errors are as follows (enclose a screenshot of the error)*:
- [ ] Other reasons*:

*In the event that we are unable to accept your paper application, you will have to submit your application online.*

## SECTION 1 : CHECKLIST

1 **Please complete this section before you proceed to complete the remaining sections of the form. Tick the boxes to confirm that you have read and understood all of the following information that is available on IRAS website.**

- [ ] 'How GST Works?' and I understand the type(s) of supplies I need to be making to be eligible for GST registration.
- [ ] 'Do I Need to Register?' and I understand and have determined whether I am applying for GST registration under Compulsory or Voluntary basis.
- [ ] 'Responsibilities of a GST-Registered Business' and I understand the obligations that I need to comply with after GST registration.

## SECTION 2 : DECLARATION

**2 Who can complete this section ?**

| **Type of business** | **Authorised signatory** |
|---|---|
| Company | A director |
| Partnership, Limited Liability Partnership, Joint Venture (JV) | A partner |
| Sole-proprietor | The sole-proprietor |
| Unincorporated body | An official such as a secretary, trustee or authorised official. A **letter authorising** the person (indicating his/her designation) to act on behalf of the Unincorporated Body is required. |

I, ______________________________ NRIC/Passport/Fin number ________________

(FULL NAME OF SIGNATORY IN BLOCK LETTERS)

am aware that GST is a self-assessed tax. I declare **all** of the following:

i. My details and information given in this application [including Doc Checklist] are true and complete. I understand that any false/incorrect declaration can result in revokation/cancellation of my GST registration, should I be GST-registered.

ii. I will have systems and processes in place for complete, accurate and timely GST reporting.

iii I will comply with the requirements under the GST Act.

iv. I will only charge and collect GST from the effective date of GST registration, the date stated in letter of notification of GST registration. I will voluntarily disclose any wrongful collection of GST.

v. For partnership business: I understand that once registered, I will need to account for GST on all taxable supplies including those of my existing and future partnership businesses with the same composition of partners. All my partners agree to the partnership being registered for GST, if it is voluntary registration.

Signature [ ] Date ________________

Director [ ] Partner [ ] Sole-proprietor [ ] Authorised Official ________________

Please specify designation

*(eg: Trustee, Chair Person of Organisation)*

## SECTION 3 : APPLICANT'S PARTICULARS AND CONTACT DETAILS

**3.1 Name of Business / Organisation / Sole-proprietor**

[ ]

[ ]

**Unique Entity No. (UEN) or Business Reference No. (where applicable)** [ ]

**3.2 Director / Partner / Sole-proprietor / Authorised Official**

The business will be notified via SMS (if provided) and email to retrieve the Notification of GST Registration at myTax Portal should the application be approved.

| | |
|---|---|
| Name | |
| Local office No. | |
| Email Address | |

| | |
|---|---|
| Local Mobile No. | |
| Business website address (if any) | |

[ ] Tick this box if the director/ sole-proprietor/ partner **<u>DOES NOT</u>** wish to receive reminders to GST e-Filing matters or other useful tax information (e.g. GST Bulletin newsletter, e-Filing alerts) through email and SMS.

**3.3 Contact Person *(if different from the above)***

I authorise this person and his/her company as a tax agent/ consultant to handle this application including receipt of information and correspondence. The notification of GST registration will be issued to the business.

| | |
|---|---|
| Name | |
| Local office No. | |
| Email Address | |

| | |
|---|---|
| Company & Designation | |
| Local Mobile No. | |

## SECTION 4 : BUSINESS DETAILS & ACTIVITIES

**4.1** Nature of business

**4.2** Description of goods and services provided

**4.3** Business arrangement including how you carry out your business operation

**4.4** Source of funds to finance your business

**4.5** Place of storage of goods, if applicable

**4.6** **Business Transfer -** Have you have taken over a GST-registered business or changed the constitution of your business? Yes ☐ No ☐

**4.7** **Preferred Mailing Address** - **ONLY** for a) unincorporated body, b) establishment not registered with ACRA (including foreign entity), or c) sole-proprietor with more than one sole-proprietorship businesses

Blk/House number Storey Unit number Street Name

# -

Postal Code

## SECTION 5 : BASIS OF REGISTRATION

**5.1** Has your business started making sales / receiving payment? Yes ☐ No ☐

If your answer is No, please state the date or expected date of your first invoice to or first payment from your customer, whichever is earlier.

D D M M Y Y

**5.2** **Select the type of supplies that you make or intend to make**

☐ Taxable supplies (e.g. local sales and exports) and other supplies (if any) **[Proceed to Section 5A]**

☐ **ONLY** exempt supplies (e.g. loans to local person) or non-business activities (free or subsidised activities). **[Proceed to Section 5C]**

☐ **ONLY** digital services supplied as an overseas supplier or a local / electronic marketplace operator on behalf of suppliers through its marketplace under the overseas vendor registration regime **[Proceed to Section 5D]**

☐ **ONLY** out-of-scope supplies (e.g. sale of goods from overseas country A to B). **[Proceed to Section 6]**

☐ **ONLY** exempt supplies that qualify for zero-rating (e.g. loans to overseas persons). **[Proceed to Section 6]**

## SECTION 5A : VALUE OF PAST TAXABLE SUPPLIES / TURNOVER

**Retrospective Basis**

*If your past taxable supplies was more than S$1 million, you are under **compulsory registration** unless you are very certain that your expected taxable supplies will not exceed S$1 million in the next 12 months. You will be registered on the 1st day of the 3rd month from the end of the period when you exceeded S$1 million taxable supplies. Please provide the value of your taxable supplies in the **GST Registration Calculator.** [Refer to Doc Checklist]*

**5A.1** My taxable supplies have exceeded S$1 million in a past 12-month period. Yes ☐ No ☐ **Proceed to Section 5B**

**5A.2 For a past 12-month period ending on or before 31 Dec 2018,**
My taxable supplies have exceeded S$1 million in the calendar quarter ended Month ☐ (Mar, Jun, Sep or Dec) Year ☐☐☐☐

**5A.3 For a past 12-month period ending on or after 1 Jan 2019,**
My taxable supplies have exceeded S$1 million in the calendar year ended Month Dec Year ☐☐☐☐

Note:

From 2019 onwards, registration liability is determined on calendar year basis. You are liable for compulsory registration only at the end of the calendar year (i.e. 31 Dec).

From 2020 onwards, taxable supplies include supplies of digital services made by you as an electronic marketplace operator on behalf of suppliers listed on its platform under overseas vendor registration regime.

## SECTION 5B : VALUE OF FUTURE TAXABLE SUPPLIES / TURNOVER

**Prospective Basis**

*If you expect that your taxable turnover will exceed S$1 million in the next 12 months, you are under **compulsory registration** and will be registered on the 31st day from the date of your forecast (i.e. date of document supporting your forecast). Please provide the expected value of your taxable supplies & supporting documents. **[Refer to Doc Checklist]***

**5B.1** **i.** I expect my taxable turnover to be more than S$1 million in the next 12-months Yes ☐ No ☐ **Proceed to Section 5C**

**ii.** I made this forecast on
(make a forecast now or state the date when you were able to reasonably forecast in the past) ☐☐☐☐☐☐ D D M M Y Y

**iii.** Expected value of standard-rated supplies (local sales) in the next 12 months **(A)** S$ ___ , ___ , ___ . 0 0

Expected value of zero-rated supplies (export sales & international services) in the next 12 months **(B)** S$ ___ , ___ , ___ . 0 0

Total expected taxable turnover in the next 12 months **(A) + (B)** S$ ___ , ___ , ___ . 0 0

**5B.2** **Basis and a brief description on the total expected taxable turnover in 5B.1iii.**
(You will only be registered under compulsory basis if you have reasonable grounds and documents to support that your taxable supplies in the next 12 months will exceed S$1 million. Attach the relevant documents e.g. confirmed sales contracts, accepted quotations, confirmed purchase orders received/sales order sent, invoices issued with this application).

## SECTION 5C : IMPORTING SERVICES WHICH ARE WITHIN THE SCOPE OF REVERSE CHARGE

**5C.1** I make or intend to make exempt supplies or non-business activities (i.e. free or subsidised services).

Yes ☐ **Proceed to Section 5C.2** No ☐ **Proceed to Section 5D**

**5C.2** I procure services from overseas persons that are within the scope of Reverse Charge

Yes ☐ No ☐ **Proceed to Section 5D**

**Retrospective Basis**

*If you have procured more than S$1million of imported services which are within the scope of reverse charge in a calendar year (i.e. 1 Jan to 31 Dec), you are under **compulsory registration.** You will be registered on 1 Mar of the following year. Please provide the documents to support this basis **[Refer to Doc Checklist]***

**5C.3 i.** I have procured more than S$1million of imported services in the past calendar year:

Yes ☐ No ☐

**ii.** State the calendar year ended: Month Dec Year ☐☐☐☐

**Prospective Basis**

*If you intend to procure more than S$1million of imported services which are within the scope of reverse charge in the next 12 months, you are under **compulsory registration.** You will be registered on the 31st day from the date of your forecast (i.e. date of document supporting your forecast). Please provide the expected value of imported services procured from overseas persons & supporting documents. **[Refer to Doc Checklist]***

**5C.4 i.** I intend to procure more than S$1 million of imported services which are within the scope of reverse charge in the next 12 months

Yes ☐ No ☐

**ii.** I made this forecast on (make a forecast now or state the date when you were able to reasonably forecast in the past)

☐☐☐☐☐☐
D D M M Y Y

**iii.** Expected value of imported services in the next 12 months

S$ ☐☐☐,☐☐☐,☐☐☐ . 0 0

**5C.5** **Basis and a brief description on the expected services procured from overseas in 5C.4iii.**
(You will only be registered under compulsory basis if you have reasonable grounds and documents to support that the value of your imported services in the next 12 months will exceed S$1 million. Attach the relevant documents e.g. signed purchased contract(s), invoices received with this application).

## SECTION 5D :SUPPLYING DIGITAL SERVICES TO NON-GST REGISTERED CUSTOMERS IN SINGAPORE

**If you are applying for registration under the overseas vendor registration simplified pay-only regime, please complete the** OVR form **instead.**

**5D.1** Are you an overseas supplier or a local / overseas electronic market place operator that is providing digital services to non-GST registered customers in Singapore?

Yes ☐ **Proceed to Section 5D.2** No ☐ **Proceed to Section 6**

**Retrospective Basis**

*If your past global turnover and value of digital services made to non-GST registered customers in Singapore for the calendar year (i.e. 1 Jan to 31 Dec) exceed S$1 million & S$100,000 respectively, you are under **compulsory registration** unless you are very certain that your expected global turnover and value of digital services made to non-GST registered customers in Singapore will not exceed S$1 million & S$100,000 respectively in the next 12 months. You will be registered on 1 Mar of the following year.*

**5D.2 i.** The value of my global turnover & digital services provided to non-GST registered customers in Singapore exceeded S$1 million & S$100,000 respectively in a past calendar year:

Yes ☐ No ☐

**ii.** State the calendar year ended: Month Dec Year ☐☐☐☐

**Prospective Basis**

*If you expect that the value of your global turnover and supplies of digital services to non-GST registered customers in Singapore will exceed S$1 milllion & S$100,000 respectively in the next 12 months, you are under* ***compulsory registration.*** *You will be registered on the 31st day from the date of your forecast (i.e. date of document supporting your forecast).*

**5D.3** **i.** I expect the value of my global turnover & digital services to non-GST registered customers in Singapore to be more than S$1 million & S$100,000 respectively in the next 12 months — Yes ☐ No ☐ **Proceed to Section 6**

**ii.** I made this forecast on (make a forecast now or state the date when you were able to reasonably forecast in the past) — D D M M Y Y

**iii.** Expected value of digital services to non-GST registered customers in Singapore in the next 12 months — S$ ___,___,___ . 0 0

**iv.** Basis of forecast

**5D.4** Reasons for applying for GST registration under full regime

## SECTION 6 : ACCOUNTING PERIOD TO E-FILE GST RETURNS

**6** You need to e-File GST returns every quarter according to your financial year end (FYE) date.

| Financial year end | Quarterly accounting periods for GST returns |
|---|---|
| 31 Jan, 30 Apr, 31 Jul, 31 Oct | 1 Nov-31 Jan, 1 Feb-30 Apr, 1 May-31 Jul, 1 Aug-31 Oct |
| 28/29 Feb, 31 May, 31 Aug, 30 Nov | 1 Dec-28/29 Feb, 1 Mar-31 May, 1 Jun-31 Aug, 1 Sep-30 Nov |
| 31 Mar, 30 Jun, 30 Sep, 31 Dec | 1 Jan-31 Mar, 1 Apr-30 Jun, 1 Jul-30 Sep, 1 Oct-31 Dec |

State the date when you close your accounts every year (FYE) — D D M M

☐ Tick this box if you wish to e-File GST returns every month instead of quarterly. Your request is subject to approval.

## SECTION 7 : PRIOR TO GST REGISTRATION (Not applicable for Business Transfer/Conversion Cases)

**7** Did you charge and/or collect GST on your supply of goods and services before you are GST-registered? — Yes* ☐ No ☐

Note:
It is an offence to issue an invoice or receipt showing GST and/or collect GST if you are not a GST-registered person. You are liable to a fine of up to S$10,000 or imprisonment of up to 3 years or both.

*If **Yes**, refer to IRAS website on how you should voluntarily disclose the wrongful collection of GST.

## SECTION 8 : BUSINESS OPERATIONS

**For Limited Liability partnerships, please proceed to <u>question 8.2</u> directly.**
**For unincorporated bodies, please proceed to <u>question 8.3</u> directly.**

**8.1** For **body corporate**, what is the paid up capital of the company?

- ☐ $1- $10,000
- ☐ S$10,001 - $50,000
- ☐ Not Applicable
- ☐ $50,001 - $100,000
- ☐ > $100,000

**8.2** For body corporate/ limited liability partnership, please specify the major shareholder/ partner in the business

Name of Major Shareholder/ Partner: ____________________

NRIC/ Passport/ Fin/ UEN/ Business Registration Number: ____________________

**8.3** What is the staff strength of the business?

- ☐ 0 - 5
- ☐ 6 - 9
- ☐ 10 - 50
- ☐ > 50

**8.4** Your business is managed by [please select all that apply]

- ☐ Family members (the owners/directors/partners involved in the running of business are family members i.e siblings, spouse, in-laws, fiance/fiancee, parents/grandparents/children)
- ☐ Single director/owner
- ☐ None or only one of the director/owner/partner is a Singapore Citizen
- ☐ None of the above

**8.5** How are the accounting records maintained?

- ☐ Manual bookkeeping
- ☐ Microsoft Excel or Microsoft Office
- ☐ Off-the-shelf accounting system [name of software: ____________________]
- ☐ Customised accounting system [name of vendor: ____________________]

**8.6** Who prepares the GST returns and/or accounts?

- ☐ Permanent staff
- ☐ Part time or temporary staff
- ☐ Freelance accountant
- ☐ Tax agent [Please specify Name: ____________________]
- ☐ External accounting firm [Please specify Name: ____________________]
- ☐ Others [Please specify : ____________________]

**8.7** Are the GST returns and/or accounts prepared in Singapore?

- ☐ Yes
- ☐ No

**8.8** Has the preparer of the GST returns and/or accounts received any formal GST training? He/She will only be considered as having received such training if he/she has acquired certification for GST course under the Executive Tax Programme (GST) organised by IRAS and the Tax Academy or has attended GST training by a recognised educational establishment leading to certification or higher qualification.

- ☐ Yes
- ☐ No

**8.9** How many years of experience does the preparer have in the preparation of the GST returns and/or accounts?

- ☐ < 1 year
- ☐ 1 – 5 years
- ☐ 6 – 10 years
- ☐ > 10 years

**8.10** Has the director / partner / sole-proprietor / authorised official / preparer completed the e-learning course "Overview of GST" and fully understands the contents?

- ☐ Yes
- ☐ No
- ☐ Requirement waived (refer to IRAS website for conditions)

## 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 Partership / 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) |
|---|---|---|---|---|---|
| | | | | | |

***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) |
|---|---|---|---|---|---|---|
| | | | | | | |

**APPOINTMENT OF LOCAL AGENT**:

Under Section 33(1) of the Goods and Services Tax Act, an agent resident in Singapore must be appointed as the substituted person of the overseas person (who is applying for GST Registration) to be accountable for any tax or any duties accountable by the overseas person. As such, please give us a Letter of Authorisation from the applicant (i.e. the overseas person) using the applicant's company letterhead according to the following format:

*Overseas Person (Name) hereby appoints Singapore Employee or agent (Name, NRIC/UEN & Address) as *his/her/its/their agent for the purpose of complying with *his/her/its/their legal obligations in connection with GST and authorises *him/her/them for this purpose to sign GST Returns and all other documents.*

Name of Overseas Person: ______________________________

Full Name of Signatory & Designation: ______________________________

Signature & Date: ______________________________

Agreed and accepted as of DD/MM/YY. ______________________________

Name of Local Agent: ______________________________

Full Name of Signatory & Designation: ______________________________

Signature & Date: ______________________________

** Delete as appropriate*



If you are a foreign company not incorporated in Singapore, you must provide us with the following information:-

a. Certificate of incorporation of overseas company, officially translated into English and notarised (containing entity name, date of incorporation, country of incorporation)

b. Detailed description of your business activity (including how the transactions are carried out in Singapore).

c. Whether you will be setting up a branch in Singapore. If yes, please provide a copy of the certificate of registration. If no, please give us the reasons.

d. Detailed description of duties and responsibilities of your local agent.

e. Nature of business carried on by your local agent.

# GST F3
## NOTIFICATION OF LIABILITY TO BE GST-REGISTERED: DETAILS OF ALL PARTNERSHIPS AND PARTNERS

INLAND REVENUE AUTHORITY OF SINGAPORE

The Comptroller of Goods and Services Tax

55 Newton Road, Revenue House, Singapore 307987 Tel: 1800-356 8633

**Important Notes**

(1) Submit the Form in **any** of the following situations:

- **Application for GST registration for partnership business** (this form must be submitted **together with the GST F1**)
  If you have other partnership businesses with the same composition of partners, please give us the date of commencement of each business in the spaces provided below. Please also add the total taxable turnover of these businesses when completing the GST F1. A copy of the Accounting and Corporate Regulatory Authority (ACRA) Business Profile for each business, if applicable, has to be submitted together with GST F1 and GST F3.
- **Changes in partners**
  You are required to complete and submit the GST F3 form within 30 days of the date on which the change occurs. Please attach the latest copy of the ACRA Business Profile for verification.
- **You have set up additional Partnership Business(es) with the same composition of partners**
  You are required to notify the Comptroller of GST within 30 days of the formation of any additional partnership business(es) with the same composition of partners. Please attach the latest copy of the ACRA Business Profile and submit this form **together with the GST F1**.

(2) **Email your application:** Scan and email the completed application and the GST F1 (if you are also applying for GST registration) to GST_form@iras.gov. sg
Do not send this application via post or by hand.

(3) **Retain a copy:** Make a copy of this form and retain it for your internal records.

(4) **Have the following information ready:**

- Name, Unique Entity Number (UEN) and Date of Commencement of the Partnership business
- Name and NRIC/Passport/Fin Number of the partners involved

Please list below, in BLOCK LETTERS, the details of **all the PARTNERSHIPS with the same composition of partners** and the particulars of all the partners. This form must be duly signed by **each and every** partner in the space provided.

## 1. PARTNERSHIP DETAILS

Name

UEN

Commencement date of business
D D M M Y Y

| Contact Person's Name: | | E-mail address: | |
|---|---|---|---|
| Contact Number: | | | |

## 2. DETAILS OF PARTNERSHIP WITH THE SAME COMPOSITION OF PARTNERS

Name

UEN

Commencement date of business
D D M M Y Y

**NOTE : PLEASE PHOTOCOPY THIS PAGE IF YOU HAVE MORE THAN 2 PARTNERSHIPS WITH THE SAME COMPOSITION OF PARTNERS.**

## GST F3

### 1. PARTNER'S DETAILS

Salutation *Mr/Mrs/Mdm/Miss/Ms/Others - specify

Full Name

NRIC/Passport/Fin Number

Signature :

Date :

### 2. PARTNER'S DETAILS

Salutation *Mr/Mrs/Mdm/Miss/Ms/Others - specify

Full Name

NRIC/Passport/Fin Number

Signature :

Date :

### 3. PARTNER'S DETAILS

Salutation *Mr/Mrs/Mdm/Miss/Ms/Others - specify

Full Name

NRIC/Passport/Fin Number

Signature :

Date :

**NOTE : PLEASE PHOTOCOPY THIS PAGE IF YOU HAVE MORE THAN 3 PARTNERS.**
**Please ensure that this form is fully completed and duly signed before submission.**