

GST F2

APPLICATION FOR EXEMPTION FROM GST REGISTRATION



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

You should only submit this GST F2 form if you satisfy the following [conditions for exemption from GST registration](#):

- 1) The proportion of your zero-rated supplies over total taxable supplies exceeds 90%
- 2) The total amount of GST incurred on imports and purchases from GST registered suppliers (including input tax claimable for reverse charge transactions) exceeds the output tax that would have been chargeable (including output tax on reverse charge transactions and intermediary sales transactions by [electronic marketplace operator](#)) had you been GST-registered

Should your application be approved, the exemption status will apply to all the sole-proprietorship businesses owned by you or all the partnership businesses with the same composition of partners, where applicable.

This form is not applicable to you if :

- a) make only out-of-scope supplies (i.e. sale of goods delivered from a place outside Singapore to another place outside Singapore or sale of overseas goods stored within the Free Trade Zone/ Zero GST Warehouse); or
- b) make only exempt supplies (i.e. provision of financial services, sale and lease of residential properties or import and local supply of investment precious metals); or
- c) receive only dividends and interest income; or
- d) make/procure less than S\$1 million taxable supplies / [imported services](#) under both the retrospective and prospective views of the registration rules.

Submit the following documents where applicable:

- 1) If you are incorporated overseas : Certificate of Incorporation, officially translated into English and notarised (containing entity name, date of incorporation, country of incorporation)
- 2) If you are an unincorporated Body : Letter of Authorisation and agreement, contract, deed or other documents supporting existence
- 3) If you are a partnership : [GST F3 \(Notification of Liability to be GST- registered: Details of All Partnerships and Partners\)](#)
- 4) If you export goods: Copy of a sales invoice and export documents (bill of lading or air waybill, export permit, packing list, delivery order, subsidiary export certificate, note of shipment etc.) for one transaction of goods exported
- 5) If you provide international services: Copy of one invoice to your customer for international service provided

Instructions for applying

- 1) Submit the completed application and supporting documents via myTax Portal (mytax.iras.gov.sg) [select "Email Us (myTax Mail)"]
If you are an overseas person who do not have CorpPass to access myTax Portal, email the completed application to GST_form@iras.gov.sg
Do not send this application via post or by hand.
- 2) Keep a copy of this completed form and supporting documents for your internal records.
- 3) Your application will be processed within 30 days. Applications with incomplete information or insufficient supporting documents will not be processed.

SECTION 1 : APPLICANT'S PARTICULARS**1.1 Name of Sole-Proprietor/Partnership/Company**

NRIC/FIN/Passport Number/UEN

1.2 Preferred Mailing Address for Unincorporated Body / Overseas Business / Joint Venture not registered with ACRA / Sole-proprietor

Blk/House Number	Storey	Unit Number	Street Name
<input type="text"/>	# <input type="text"/>	- <input type="text"/>	<input type="text"/>

<input type="text"/>	Postal Code	<input type="text"/>
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SECTION 2 : DECLARATION**2.1 Who can complete this section?**

Type of business	Authorised signatory
Limited company	A director
Partnership (including LP & LLP)	A partner
Sole-proprietorship business	The sole-proprietor
Unincorporated body	An official such as a secretary, trustee or authorised official

Name (as in NRIC/ Passport) NRIC/Passport/Fin number

Business website address Email address

Local Office No. Local Mobile No.

I declare that all the details and information given in this application are true and complete. I understand that any false/incorrect declaration provided can result in GST registration being backdated and penalties being imposed, should the business not qualify for exemption from GST registration.

Signature Date

Sole-proprietor Partner Director Authorised Official

Designation of authorised official (e.g. Trustee, Chair Person)

SECTION 3 : CONTACT DETAILS**3.1 Contact Person (if different from section 2.1):**

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	<input type="text"/>
Local Office No.	<input type="text"/>
Email Address	<input type="text"/>

Company & Designation	<input type="text"/>
Local Mobile No.	<input type="text"/>

SECTION 4 : BUSINESS ACTIVITY

4.1 Describe the nature of your business. Provide details on how your business activities are being carried out. List down the goods and/or services that you supply.

4.1.1 Do you purchase services from overseas suppliers exceeding S\$1 million and **will not** be entitled to claim input tax in full if you are GST-registered? Yes No

4.2 Do you sell or trade in goods? Yes No

4.2.1 If yes,
a. Do you sell and deliver goods in Singapore? Yes No

b. Do you export goods from Singapore and do you have the required documents to comply with the zero-rating provisions on exports of goods?
[Refer to GST: Guide on Exports] Yes No

4.3 Do you supply services? Yes No

4.3.1 If yes, tick the relevant services below and answer the question(s) accordingly [you can tick more than one]:
[Refer to list of international services that can be zero-rated under section 21(3) of the GST Act]

Advertising services

a. Do you provide media sales (physical or digital) where place of circulation is only in Singapore or more than half of the same advertisement is circulated in Singapore?	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> NA
b. Do you provide media planning, creative and production sales or brand public relations to local customers?	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> NA
c. Do you provide media planning, creative and production sales or brand public relations that directly benefit local non-GST registered persons?	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> NA

Co-location services (for computer server equipment)

a. Do you contract with local customers or provide services that directly benefit local non-GST registered persons?	<input type="checkbox"/> Yes	<input type="checkbox"/> No
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Cultural, artistic, sporting, educational, entertainment, exhibition or convention services

a. Do you perform the above services, including supplementary services partly in Singapore (e.g. organising the performance)?	<input type="checkbox"/> Yes	<input type="checkbox"/> No
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Digital services
e.g. e-books, movies, news, magazines, TV shows, music, online gaming, computer software, firewalls, drivers, cloud storage services

a. Do you supply physical goods?	<input type="checkbox"/> Yes	<input type="checkbox"/> No
b. Do you provide services to customers with Singapore domain name or Singapore IP address or Singapore address in your database?	<input type="checkbox"/> Yes	<input type="checkbox"/> No
c. Do your services directly benefit local non-GST registered persons?	<input type="checkbox"/> Yes	<input type="checkbox"/> No

International transport (for goods and passengers)

a. Do you provide any local delivery services for goods that is not part of international transport?	<input type="checkbox"/> Yes	<input type="checkbox"/> No
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Lease or hire of transport

a. Do you provide any lease or hire services where the vehicle is used in Singapore during the period of lease?	<input type="checkbox"/> Yes	<input type="checkbox"/> No
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Services related to ships or aircraft
e.g. sale/lease of ship/aircraft, charter, management, maintenance, repair, brokerage, pilotage, salvage, towage, surveying/classification

a. Do you provide services related to ships or aircraft that are for private use or for use within Singapore waters?	<input type="checkbox"/> Yes	<input type="checkbox"/> No
b. Do you provide chartering services for the purpose of providing transport of passengers, accomodation, food/beverage, entertainment or education services in Singapore?	<input type="checkbox"/> Yes	<input type="checkbox"/> No
c. Do you provide management services to persons who are not owner, operator or agent of the ship or aircraft?	<input type="checkbox"/> Yes	<input type="checkbox"/> No

Services related to goods for export
e.g. packing/re-packing, sorting, weighing, labelling, repair, engraving, modification services

a. Do you provide services directly in connection with goods that are in Singapore and will not be exported ?	<input type="checkbox"/> Yes	<input type="checkbox"/> No
b. Do you provide services to local customers?	<input type="checkbox"/> Yes	<input type="checkbox"/> No

Services related to land, buildings, goods located overseas
e.g. conveyance, auctioning, valuation, security services

a. Do you provide services that are directly in connection with the land or building or goods in Singapore?	<input type="checkbox"/> Yes	<input type="checkbox"/> No
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Services supplied to overseas person

a. Do you provide any services under a contract with local person?	<input type="checkbox"/> Yes	<input type="checkbox"/> No
b. Do your services directly benefit any local non-GST registered person?	<input type="checkbox"/> Yes	<input type="checkbox"/> No
c. Are your services directly in connection any goods or land in Singapore?	<input type="checkbox"/> Yes	<input type="checkbox"/> No

4.3.2 If you provide services other than those under 4.3.1, state the section(s) of the GST Act for the sevice(s) that qualify for zero-rating s21(3) NA

SECTION 5 : TAXABLE SUPPLIES

5.1 My taxable supplies have first exceeded S\$1 million in a past 12-month period on or before 31 Dec 2018

Yes (Continue with below) No (Proceed to 5.2)

My taxable supplies have first exceeded S\$1 million in the calendar quarter ended [Ensure your declaration reconcile with that of your Financial statements or Management Accounts]

Month Year
(Mar, Jun, Sep or Dec)

5.2 My taxable supplies have first exceeded S\$1 million in a past 12-month period on or after 1 Jan 2019

Yes (Continue with below) No (Proceed to 5.3)

My taxable supplies have first exceeded S\$1 million in the calendar year ended [From 2019, registration liability is determined on calendar year basis. Ensure your declaration reconcile with that of your Financial statements or Management Accounts.]

Month Year

5.3 Details of past supplies made

Are you making 100% zero-rated supplies for your past periods in 5.1 and/or 5.2 up to your latest quarter?

(e.g. If the starting month of the 12-month period under 5.1 is Apr 2016 and this application is completed in Apr 2020, you should compute the values below for the period from 1 Apr 2016 to 31 Mar 2020)

(e.g. If the calendar year where supplies first exceeded \$1mil in 5.2 is 2019 and this application is completed in Apr 2020, you should compute the values below from 1 Jan 2019 to 31 Mar 2020)

Yes

No. Provide the following values* for the past periods in 5.1 and/or 5.2 up to the **latest quarter**:

*If you are a soleproprietor, the values should include supplies made by all the sole-proprietorship businesses owned by you. If you are a partnership, the values should include supplies made by all partnership with the same composition of partners

- (a) Value of zero-rated supplies S\$.00
- (b) Value of standard-rated supplies S\$.00
- (c) Value of total taxable supplies [(a) + (b)] S\$.00

[Values in (b) and (c) should exclude the following:

- value of your relevant supplies received that were subject to customer accounting
- value of imported services subject to reverse charge, and
- value of digital services supplied by an electronic marketplace operator on behalf of suppliers listed on its platform under the overseas vendor registration regime.]

(d) Proportion of zero-rated supplies to total taxable supplies [(a)/(c)] %

(e) Did your total output tax payable (including GST on imported services) exceed your input tax claimable (including corresponding claims in respect of the imported services)? Yes No

(f) For the periods stated in paragraph 5.1 or 5.2, was there any calendar quarter where:
(i) your proportion of zero-rated supplies over total taxable supplies was at or below 90%; or
(ii) your total output tax payable (including GST on imported services) exceeded your input tax claimable (including corresponding claims in respect of the imported services)? Yes No

5.4 My taxable supplies will exceed S\$1 million in the next 12-months period.

Yes (Continue with below) No (Proceed to 5.5)

i. State the date when you expected your taxable supplies to exceed S\$1 million in the next 12 months.

e.g. Date of signed contract that will bring in more than \$1 million revenue in the next 12 months

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ii. Basis and brief description of how you arrived at the projection in 5.4 (i) above

5.5 Details of future supplies made (to be answered by all)

Do you expect to make 100% zero-rated supplies in the next 12 months?

Yes

No. Provide the following *values for the next 12 months:

*If you are a soleproprietor, the values should include supplies made by all the sole-proprietorship businesses owned by you. If you are a partnership, the values should include supplies made by all partnership with the same composition of partners.

- (a) Expected value of zero-rated supplies S\$.00
- (b) Expected value of standard-rated supplies S\$.00
- (c) Expected value of total taxable supplies [(a) + (b)] S\$.00

[Values in (b) and (c) should exclude the following:

- value of your relevant supplies received that were subject to customer accounting
- value of imported services subject to reverse charge, and
- value of digital services supplied by an electronic marketplace operator on behalf of suppliers listed on its platform under the overseas vendor registration regime.]

(d) Expected proportion of zero-rated supplies to total taxable supplies [(a)/(c)] %

(e) Do you expect your total output tax payable (including GST on imported services) to exceed your input tax claimable (including corresponding claims in respect of the imported services)? Yes No

PLEASE ENSURE SUPPORTING DOCUMENTS ARE SUBMITTED TOGETHER WITH THIS APPLICATION