

GST G1
APPLICATION FOR GROUP REGISTRATION



The Comptroller of Goods and Services Tax
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Tel : 1800-3568633

INLAND REVENUE
AUTHORITY
OF SINGAPORE

Important Notes:

- (1) This form may take 30 minutes to complete.
- (2) You will need the following information/document to complete the form:
 - The GST Registration number of your proposed local representative member and proposed member(s).
 - An Organisation Chart of the proposed group indicating the percentage of control that the controlling person has over each proposed member(s). (Please refer to [Appendix A](#) for reference)
 - Signatories of all proposed members' directors to make this joint application.
- (3) You should submit this application only if you satisfy the qualifying conditions for group registration. Please refer to the e-Tax Guide "[General Guide on GST Group Registration](#)" before completing this form.
 - [Appendix B](#) must be completed and submitted with this form if any proposed member is a partially exempt trader.
 - Reverse charge will apply when a local member of a GST group procures services from an overseas member of the same GST group.
 - GST schemes of proposed members will be cancelled when group registration is approved. To enjoy the GST scheme again, the representative member has to apply for these schemes on behalf of the entire group. For Major Exporter Scheme (MES) and Import GST Deferment Scheme (IGDS), the group will have to submit [GST F10 Form \(Application for MES\)](#) or [GST F22 \(Application for IGDS\)](#) to provide consolidated trading figures of the group together with this application.
 - Other GST schemes include Approved Import GST Suspension Scheme (AISS), Approved Contract Manufacturer and Trader (ACMT) Scheme as an Approved Contract Manufacturer (ACMT CM) or as an Approved Logistics Company (ACMT LOG), Approved Third-Party Logistics (3PL) Scheme.
- (4) Scan and submit the completed application via myTax Portal (mytax.iras.gov.sg) [select "Email Us (myTax Mail)".
Do not send this application via post or by hand.
- (5) IRAS will notify the nominated representative member of the outcome of the application and the nominated representative member is to notify all group members. IRAS will send an SMS or email notification to the mobile number or email address of the nominated representative member registered in myTax Portal. The nominated representative member will need to log in to myTax Portal (select "View Notices") to view or download the letter. Please update your contact details in myTax Portal, if necessary.

Section 1 : Details of Nominated Group Representative Member

(The nominated representative member must be a local company.)

Name

UEN

(Please tick accordingly)
Yes No

- 1] Is the nominated representative member under any GST schemes such as MES, Zero GST Warehouse Scheme, Approved 3PL Scheme, IGDS, ACMT, AISS or others?

If **yes**, state the GST Schemes the nominated representative member is under.

Yes No

- 2] Is the nominated representative member a partially exempt member?

If **yes**, please a) describe the types of [exempt supplies](#), and b) complete and attach [Appendix B](#) to this form.

Yes No

- 3] Is the nominated representative member making supplies involving the sale or lease of residential properties?

If your reply to (2) or/and (3) above is 'yes', the GST group would be treated as a [partial exempt trader](#) for the purpose of claiming input tax.

- 4] Please give a brief description of the business activities carried out by the nominated representative member.

- 5] Please indicate the type of inter-company transactions made between the nominated representative member and the proposed group.

- 6] Please explain the difficulties you would face if the proposed members are not registered as a GST group.

Section 2 : Details of Member(s) to be grouped

You are required to give particulars of member(s) to be grouped under this section.
 (If you have more than 2 members, please photocopy this page and complete this section for each member).
All members in the proposed group must already be registered for GST individually.

Proposed Member 1

Name

GST Registration Number

(Please tick accordingly)
 Yes No

1] Is the proposed member under any GST schemes such as MES, Zero GST Warehouse Scheme, Approved 3PL Scheme, IGDS, ACMT, AISS or others?

If **yes**, state the GST Schemes the proposed member is under.

Yes No

2] Is the proposed member a partially exempt member?

If **yes**, please a) describe the types of [exempt supplies](#), and b) complete and attach [Appendix B](#) to this form.

Yes No

3] Is the proposed member making supplies involving the sale or lease of residential properties?

If your reply to (2) or/and (3) above is 'yes', the GST group would be treated as a [partial exempt trader](#) for the purpose of claiming input tax.

4] Please give a brief description of the business activities carried out by the proposed member.

5] Please indicate the type of inter-company transactions made between the proposed member and the proposed group.

Proposed Member 2

Name

GST Registration Number

(Please tick accordingly)
 Yes No

1] Is the proposed member under any GST schemes such as MES, Zero GST Warehouse Scheme, Approved 3PL Scheme, IGDS, ACMT, AISS or others?

If **yes**, state the GST Schemes the proposed member is under.

Yes No

2] Is the proposed member a partially exempt member?

If **yes**, please a) describe the types of [exempt supplies](#), and b) complete and attach [Appendix B](#) to this form.

Yes No

3] Is the proposed member making supplies involving the sale or lease of residential properties?

If your reply to (2) or/and (3) above is 'yes', the GST group would be treated as a [partial exempt trader](#) for the purpose of claiming input tax.

4] Please give a brief description of the business activities carried out by the proposed member.

5] Please indicate the type of inter-company transactions made between the proposed member and the proposed group.

Section 3 : Qualifying Conditions

(Please tick accordingly)
Yes No

- 1] Are all the proposed members individually registered for GST?
- 2] Are there members making supply involving the sale or lease of residential properties?
If **yes**, please indicate the names of members making such supplies in the organisation chart.
- 3] Does the proposed group include **overseas person who is not a resident in Singapore or does not have an established place of business in Singapore?**

If no, proceed to **Section 4**

If yes, state if the overseas person and local representative member fulfil the following conditions by ticking the appropriate box.

(Please tick accordingly)

Overseas person Local rep member

(a) Has annual turnover of at least S\$1 million?
(If **yes**, please provide a copy of your financial statements for the past 12 months.)

Yes No Yes No

(b) Is listed on a securities exchange established in or outside Singapore?

Yes No Yes No

If **yes**, please specify the name of the securities exchange & its website:

Yes No Yes No

(c) Is a subsidiary of a body corporate that fulfils (a) or (b)?

If **yes**, please specify the name of the body corporate & provide the supporting information that it fulfils (a) or (b):

Yes No Yes No

(d) Is financed by an Entity (as part of its venture capital investment business) who fulfils (a) or (b)?

If **yes**, please specify the name of the Entity & provide the supporting information that it fulfils (a) or (b):

Please also provide supporting documents that you are financed by the Entity.

Section 4 : Group Control

Person controlling the group (Please refer to the e-Tax Guide "General Guide on GST Group Registration")

1] **Please ensure that the organisational chart of the proposed group is enclosed.** (Refer to [Appendix A](#) for reference.)

2] Person who controls the group : (Please tick accordingly)

(a) Individual (Indicate the name and designation of the controlling person in the organisational chart)

(b) Partners of partnership

(c) Body corporate

(d) Others, please specify :

3] Details of person controlling the group : (Please tick accordingly)

(a) **Local controlling person**

UEN/Business Registration No./ NRIC/Passport Number

Name

(b) **Overseas controlling person**

Name

Registered Address Blk/House Number Storey Unit Number

-

Street Name

Country

Section 5 : Control - Include the % of control in the Organisational Chart

For **all the proposed group members**, does the controlling person:

(Please tick accordingly)
 Yes No

- 1] Hold more than half of the issued share capital;
 (Preference share capital should not be included)
- 2] Hold more than half the voting power; or
- 3] Control the composition of the board of directors.

Please elaborate if the controlling person does not hold more than half of the issued share capital or voting power but has control over the composition of the Board of directors.

Section 6 : Proposed Grouping Date - Must be beginning of Next Prescribed Accounting Period

D D M M Y E A R

Note : Application must be made at least 90 days before the proposed date.

Section 7 : Appointment of GST CorpPass Administrators

If your application for group 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.

Please appoint at least one SingPass holder (maximum of two) to be the GST CorpPass administrator(s) for the group. We will set up the GST CorpPass Admin account and notify the administrator via the email address provided below.

Administrator 1

Name

Email Address

NRIC/FIN

Administrator 2

Name

Email Address

NRIC/FIN

Section 8 : Contact Person

Name

Company & Designation

Local Telephone Number

Email Address

Section 9: Declaration

All members applying for group registration must declare and sign.

In the event that any member in the GST group owes other tax arrears and the Comptroller of GST is appointed as an agent for the arrears, the GST group has to authorise the representative member to transfer any amount of credit due to the GST group to settle the outstanding arrears. If no such authorisation is given by the group, the Comptroller of GST will apportion the amount of credit equally among the members and transfer the member's share of credit to settle the arrears.

We declare that the information given on this form and accompanying documents are true and complete.

Nominated Representative Member :		Signature of Director :	
Full name of signatory :		Date :	

Proposed Member :		Signature of Director:	
Full name of signatory :		Date :	

Proposed Member :		Signature of Director:	
Full name of signatory :		Date :	

Proposed Member :		Signature of Director:	
Full name of signatory :		Date :	

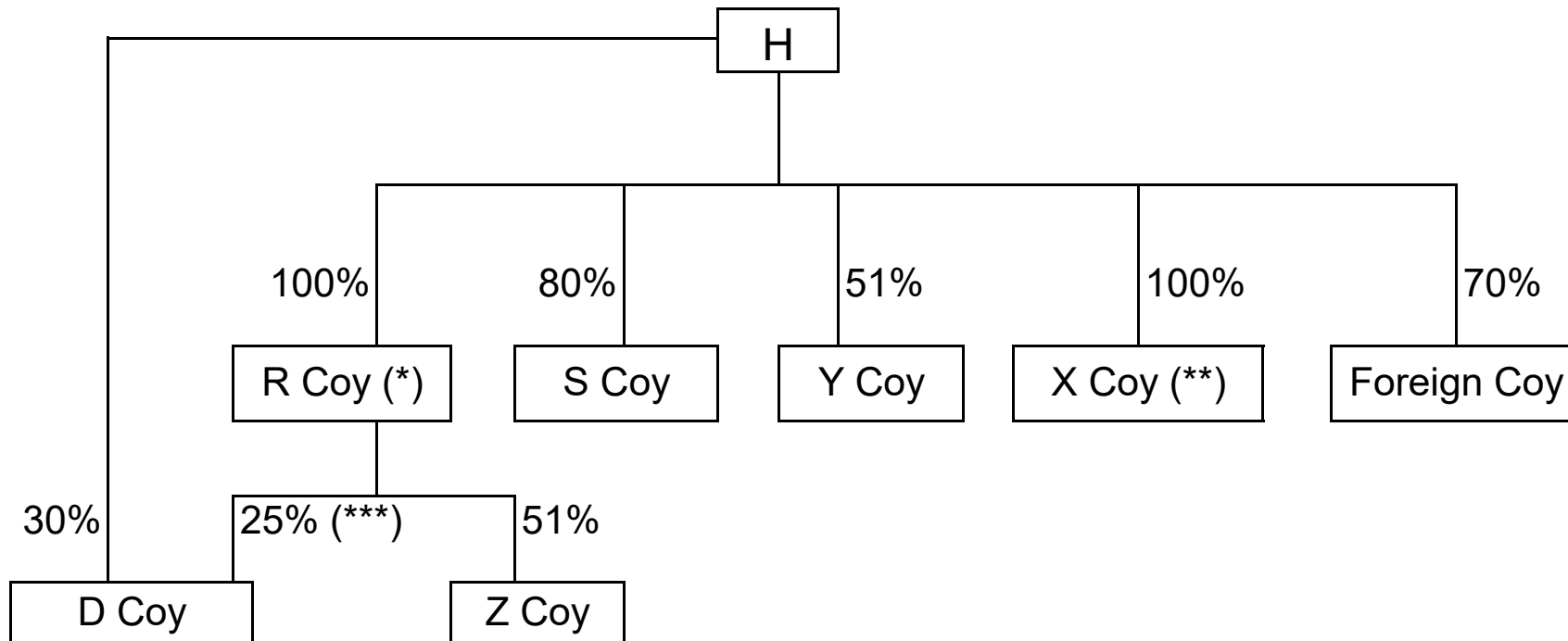
Proposed Member :		Signature of Director:	
Full name of signatory :		Date :	

If there is insufficient space, please attach a separate sheet.

Please ensure that this form is fully completed & duly signed before submission.

APPENDIX A

SAMPLE OF ORGANISATION CHART



Note: -

Person controlling the group is H

* Nominated Group representative Member

** Partially exempt member

*** Through R Coy, H controls the composition of the Board of Directors of D Coy

APPENDIX B (To attach this to GST G1)

This application is subject to the approval of the Comptroller.
The Comptroller may refuse an application or terminate the group registration if it appears to him necessary to do so for the protection of revenue.

Section 1 : Regulatory requirements

1] Are you required by Singapore's law and/or that of other countries' to separate your business activities among the proposed members? Yes No

If **Yes**, please list the proposed members, explain and attach supporting documents on the legal requirements

Section 2 : Number of supplies with proposed members and other entities

Complete the table for all the proposed members. Members who make substantial supplies (i.e. >50%) to entities outside the group may not be eligible for group registration.

If you have more than 3 members, please use this template and attach a separate table. You may wish to refer to [Appendix C](#) as a guide.

Table 1

	NUMBER OF SUPPLIES WITH OTHER MEMBERS OF THE GROUP IN THE PAST 12 MONTHS			NUMBER OF SUPPLIES WITH ENTITIES OUTSIDE THE GROUP IN THE PAST 12 MONTHS	TOTAL
	Member 1	Member 2	Member 3	Entities outside the group	
Member 1	-	Actual number	Actual number	Actual number	Total number
	-	Percentage	Percentage	Percentage	100%
Member 2	Actual number	-	Actual number	Actual number	Total number
	Percentage	-	Percentage	Percentage	100%
Member 3	Actual number	Actual number	-	Actual number	Total number
	Percentage	Percentage	-	Percentage	100%

*Where your member has not started making supplies, please estimate the number of supplies in the next 12 months.

**If you are unable to determine the number of supplies made, you may use the number of invoices issued as a proxy, provided this is applied consistently for all supplies.

Section 3 : Value of supplies with proposed members and other entities

Complete the table for all the proposed members. Members who make substantial supplies (i.e. >50%) to entities outside the group may not be eligible for group registration.

If you have more than 3 members, please use this template and attach a separate table. You may wish to refer to [Appendix C](#) as a guide.

Table 2

	VALUE OF SUPPLIES WITH OTHER MEMBERS OF THE GROUP IN THE PAST 12 MONTHS			VALUE OF SUPPLIES WITH ENTITIES OUTSIDE THE GROUP IN THE PAST 12 MONTHS	TOTAL
	Member 1	Member 2	Member 3	Entities outside the group	
Member 1	-	Actual number	Actual number	Actual number	Total value
	-	Percentage	Percentage	Percentage	100%
Member 2	Actual number	-	Actual number	Actual number	Total value
	Percentage	-	Percentage	Percentage	100%
Member 3	Actual number	Actual number	-	Actual number	Total value
	Percentage	Percentage	-	Percentage	100%

*Where a member has not started making supplies, please estimate the value of supplies in the next 12 months.

Section 4 : Compliance costs and tax savings

Complete the table for proposed members who are overseas persons or make substantial supplies (i.e. >50%) to entities outside the

If you have more than 3 members, please use this template and attach a separate table.

Table 3

	ESTIMATED COMPLIANCE COSTS SAVED IN THE NEXT 12 MONTHS AS A RESULT OF GROUP REGISTRATION (e.g. manpower costs, administrative costs and system costs)	ESTIMATED TAX SAVINGS ARISING IN THE NEXT 12 MONTHS AS A RESULT OF GROUP REGISTRATION (i.e. net GST payable in the next 12 months for all members if they are individually registered - net GST payable in the next 12 months under group registration). You may rely on past GST returns to make your forecast, where applicable.
Member 1	S\$	S\$
Member 2	S\$	S\$
Member 3	S\$	S\$

APPENDIX C

Example to Section 2 of Appendix B

Member 1, 2 and 3 are members of a proposed group.

These are the number of supplies made by them for the immediate past 12 months:

	NUMBER OF SUPPLIES WITH OTHER MEMBERS OF THE GROUP IN THE PAST 12 MONTHS			NUMBER OF SUPPLIES WITH ENTITIES OUTSIDE THE GROUP IN THE PAST 12 MONTHS	TOTAL
	Member 1	Member 2	Member C	Entities outside the group	
Member 1	-	230	90	200	520
	-	44.2%	17.3%	38.5%	100%
Member 2	50	-	50	400	500
	10.0%	-	10.0%	80.0%	100%
Member 3	-	-	-	200	200
	0.0%	0.0%	0.0%	100.0%	100%

Member 1 makes 44.2 % of its supplies to Member 2 and 17.3% of its supplies to Member 3.

Member 1 makes 38.5 % of its supplies to entities outside the group.

Member 2 makes 10% of its supplies to Member 1 and 10% of its supplies to Member 3.

Member 2 makes 80 % of its supplies to entities outside the group.

Member 3 makes 100 % of its supplies to entities outside the group.

Member 1 does not make substantial supplies to entities outside the group. Members 2 and 3 make substantial supplies to entities outside the group.

Example to Section 3 of Appendix B

These are the value of supplies made by the 3 members for the immediate past 12 months:

	VALUE OF SUPPLIES WITH OTHER MEMBERS OF THE GROUP IN THE PAST 12 MONTHS			VALUE OF SUPPLIES WITH ENTITIES OUTSIDE THE GROUP IN THE PAST 12 MONTHS	TOTAL
	Member 1	Member 2	Member 3	Entities outside the group	
Member 1	-	\$230,000	\$90,000	\$200,000	\$520,000
	-	44.2%	17.3%	38.5%	100%
Member 2	\$500,000	-	\$500,000	\$4,000,000	\$5,000,000
	10.0%	-	10.0%	80.0%	100%
Member 3	-	-	-	\$200,000	\$200,000
	0.0%	0.0%	0.0%	100.0%	100%

Member 1 makes 44.2 % of its supplies to Member 2 and 17.3% of its supplies to Member 3.

Member 1 makes 38.5 % of its supplies to entities outside the group.

Member 2 makes 10% of its supplies to Member 1 and 10% of its supplies to Member 3.

Member 2 makes 80 % of its supplies to entities outside the group.

Member 3 makes 100 % of its supplies to entities outside the group.

Member 1 does not make substantial supplies to entities outside the group. Members 2 and 3 make substantial supplies to entities outside the group.