

**GST G2
APPLICATION FOR INCLUSION / REMOVAL OF MEMBER
TO/ FROM THE GST GROUP**



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) 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 or is joining an existing partially exempt group.
- 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 this application 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 Logistic (3PL) Scheme.

(4) Scan and submit the completed application via myTax Portal (mytax.iras.gov.sg) [select "Email Us (myTax Mail)"] using the Group GST Registration Number. **Do not send this application via post or by hand**

(5) IRAS will notify the representative member of the outcome of the application to include new member(s) and the representative member is to inform the newly included member(s). For the removal of member(s), IRAS will notify both the representative member and the affected member(s) of the outcome of the application. IRAS will send an SMS or email notification to the mobile number or email of the member that IRAS will be notifying, as updated in myTax Portal. You 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 : Group Representative Member

Name

Group Registration Number

Does the existing GST group make exempt supplies? Yes No

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

(Please tick accordingly)

Inclusion of Member To The GST Group (Please complete Section 2 to 4, and Section 6 to 7)
Proposed Date of Inclusion of Member to the Group

D D M M Y Y Y Y

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

Removal of Member From The GST Group (Please complete Section 5 to 7)
Proposed Date to Remove Member from the Group

D D M M Y Y Y Y

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

Section 2: Details of Member(s) to be included to the Group

Note : The proposed member must be already registered for GST individually.
(If you are including more than 2 members, please photocopy this page and complete it for each member).

Proposed Member 1

Name

GST Registration Number

(Please tick accordingly)

Yes No

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

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

If the proposed member is under MES or IGDS, its MES or IGDS status will be revoked upon approval of inclusion to the group. If the group wish to enjoy MES or IGDS, the group will have to apply for the scheme separately. If the proposed member is under other GST schemes, the Comptroller will also assess whether it can continue to enjoy the scheme after it is included to the group.

- (2) Is the proposed member a partially-exempt trader?

Yes No

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

- (3) Is the proposed member making supplies involving the sale or lease of residential properties ?

Yes No

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 group.

- (6) Please explain the difficulties the proposed member would face if it is not included in the GST group.

- (7) Is the proposed member a resident or does it have an established place of business in Singapore ?

Yes No

Proceed to Proceed to
Section 4 Section 3

Proposed Member 2

Name

GST Registration Number

(Please tick accordingly)

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

Yes No

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

If the proposed member is under MES or IGDS, its MES or IGDS status will be revoked upon approval of inclusion to the group. If the group wish to enjoy MES or IGDS, the group will have to apply for the scheme separately. If the proposed member is under other GST schemes, the Comptroller will also assess whether it can continue to enjoy the scheme after it is included to the group.

- (2) Is the proposed member a partially-exempt trader?

Yes No

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

- (3) Is the proposed member making supplies involving the sale or lease of residential properties ?

Yes No

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 group.

- (6) Please explain the difficulties the proposed member would face if it is not included in the GST group.

- (7) Is the proposed member a resident or does it have an established place of business in Singapore ?

Yes No
Proceed to Section 4 *Proceed to Section 3*

Section 3 : Qualifying Conditions of Overseas Person to be included

Please complete this section if you have answered "No" to Question 7 in Section 2.

Note: overseas person refers to one who is not a resident in Singapore or has an established place of business in Singapore

State whether the overseas person and local representative member fulfil the following conditions by ticking the appropriate box.

If the overseas person and local representative have fulfilled any of the conditions stated in (1) to (4), you can proceed to **Section 4**.

(Please tick accordingly)

	Overseas person		Local rep member	
	Yes	No	Yes	No
(1) Has annual turnover of at least S\$1 million? (If yes , please provide a copy of your financial statements for the past 12 months.)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

(2) Is listed on a securities exchange established in or outside Singapore? If yes , please specify the name of the securities exchange & its website:	Yes	No	Yes	No
	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

(3) Is a subsidiary of a body corporate that fulfils (1) or (2)? If yes , please specify the name of the body corporate & provide the supporting information that it fulfils (1) or (2):	Yes	No	Yes	No
	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

(4) Is financed by an Entity (as part of its venture capital investment business) who fulfils (1) or (2)? If yes , please specify the name of the Entity & provide the supporting information that it fulfils (1) or (2):	Yes	No	Yes	No
	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

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

Section 4 : 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;	<input type="checkbox"/>	<input type="checkbox"/>
(2) hold more than half of the voting power; or	<input type="checkbox"/>	<input type="checkbox"/>
(3) control the composition of the board of directors.	<input type="checkbox"/>	<input type="checkbox"/>

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 5 : Details of Member(s) to be removed from the Group

(If you are removing more than 2 members, please photocopy this page and complete it for each member).

Member 1

Name

UEN/ Business
Registration Number

Please state reason(s) for removing this member from the group:

- Please tick and provide the following information if this member wishes to cancel its own GST registration status on the same day when it is removed from the group.

State the reason for cancelling the GST registration of this member:

- The member has ceased all its business activities / stopped making taxable supplies on

D	D	M	M	Y	Y	Y	Y

- The member has transferred or sold part / whole of its business as a going concern to another person

- Others (please elaborate)

- The representative member will account for output tax on its taxable assets that are still on hand on the last day of its GST registration, if its total value of assets exceeds S\$10,000. This will be accounted for in the group GST F5 return for the last accounting period when the member is still in the group.

- Does this member own non-residential properties where input tax was claimed on the construction or purchase of the properties? Yes No

Member 2

Name

UEN/ Business
Registration Number

Please state reason(s) for removing this member from the group:

Please tick and provide the following information if this member wishes to cancel its own GST registration status on the same day when it is removed from the group.

- State the reason for cancelling the GST registration of this member:

- The member has ceased all its business activities/ stopped making taxable supplies on

D	D	M	M	Y	Y	Y	Y

- The member has transferred or sold part / whole of its business as a going concern to another person

- Others (please elaborate)

- The representative member will account for output tax on its taxable assets that are still on hand on the last day of its GST registration, if its total value of assets exceeds S\$10,000. This will be accounted for in the group GST F5 return for the last accounting period when the member is still in the group.

- Does this member own non-residential properties where input tax was claimed on the construction or purchase of the properties? Yes No

Section 6: Contact Person

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 7: Declaration

Note : 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.

Representative Member

Name of Representative Member :	
Full name of signatory :	

Signature of Director:	
Date :	

Name of Proposed New Member / Name of Proposed Member to be removed

Name of Member :	
Full name of signatory :	

Signature of Director:	
Date :	

Name of Member :	
Full name of signatory :	

Signature of Director :	
Date :	

Name of Member :	
Full name of signatory :	

Signature of Director:	
Date :	

Name of Member :	
Full name of signatory :	

Signature of Director:	
Date :	

Name of Member :	
Full name of signatory :	

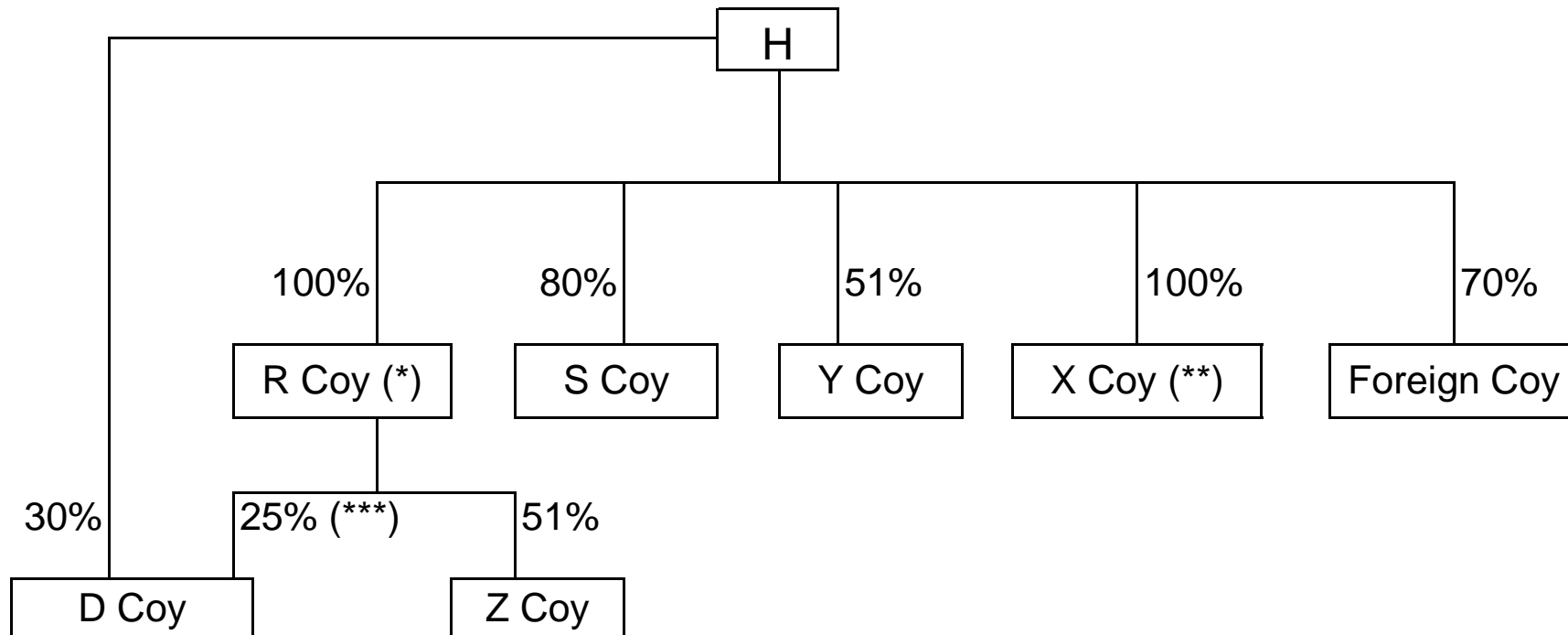
Signature of Director:	
Date :	

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 G2)

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
- 2] 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 value	Actual value	Actual value	Total value
	-	Percentage	Percentage	Percentage	100%
Member 2	Actual value	-	Actual value	Actual value	Total value
	Percentage	-	Percentage	Percentage	100%
Member 3	Actual value	Actual value	-	Actual value	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 group.

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\$.00	S\$.00
Member 2	S\$.00	S\$.00
Member 3	S\$.00	S\$.00

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.