

GST G4
APPLICATION FOR CHANGE OF GROUP REPRESENTATIVE MEMBER

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 15 minutes to complete.
- (2) Please refer to the e-Tax Guide "[General Guide on GST Group Registration](#)" before completing this form.
- (3) 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 email, post or by hand.**
- (4) IRAS will notify both the new representative member and the present representative member of the outcome of the application. The new group representative member is to inform all the other members. IRAS will send an SMS or email notification to the mobile number or email of the representative member, 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 : Present Group Representative Member

Name

Group GST Registration Number

(Please tick accordingly)

Yes No

Will the present group representative member remain as a member of the group ?

If **no**, please apply for removal of member from the group by submitting the [GST G2 Form](#) (Application for inclusion/removal of member to/from the GST Group) together with this application.

Section 2 : New Group Representative Member

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

(Please tick accordingly)

Yes No

Is the new group representative member a current member of the group ?

If **no**, please apply for removal of member from the group by submitting the [GST G2 Form](#) (Application for inclusion/removal of member to/from the GST Group) together with this application.

Name

GST Registration Number

(Please tick accordingly)

Yes No

Is there any change in the mailing address for the GST Group ?

If yes, please indicate address:

Section 2 : New Group Representative Member (Cont'd)

Does the group include overseas person(s)?

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

(Please tick accordingly)
 Yes No If no, proceed to Section 3

If **yes**, please state whether the new local representative member has fulfilled the following conditions by ticking the appropriate box.

If the local representative has fulfilled any of the conditions stated in (a) to (d), you need not continue to check if the remaining conditions are met. Proceed to Section 3.

(Please tick accordingly)
 Yes No

(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.)

(b) Is listed on a securities exchange established in or outside Singapore.
 If **yes**, please specify the name of the securities exchange & its website:

(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)

:

(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 3 : Reason(s) for Change of Representative Member

Section 4 : Proposed Date for Change of Representative Member

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

Section 5 : 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 6 : Declaration

All members in the group (including the present and new representative members) must declare and sign.

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

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

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Full name of signatory :		Date :	

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Full name of signatory :		Date :	

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

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