

**GOODS AND SERVICES TAX
REQUEST FOR RELIEF OF GST ON GOODS OR SERVICES SUPPLIED
PRIOR TO SUPPLIER'S GST REGISTRATION DATE**



INLAND REVENUE
AUTHORITY
OF SINGAPORE

Important Notes:

- (1) This declaration may take 10 minutes to complete.
- (2) Before you start, please ensure that you have:
 - Read the explanatory notes attached; and
 - Examine whether the relief is applicable
- (3) Section 1, 2 and 3 of this form is to be completed and signed by the customer; whereas section 4, 5 and 6 of this form is to be completed and signed by the supplier
- (4) The supplier is required to keep the original form as part of his business records. The completed form need not be submitted unless requested by IRAS.

SECTION 1: PARTICULARS OF THE CUSTOMER

Registered Name		GST Registration Number (if applicable)	
Description of the type of goods or services purchased		Invoice number(s) in respect of goods or services purchased	

**SECTION 2: ENTITLEMENT TO CLAIM INPUT TAX
(TO QUALIFY FOR RELIEF, YOU MUST SATISFY AT LEAST ONE OF THE CONDITIONS) YES**

I am not entitled to claim the whole or any part of the GST charged by my supplier (as stated in Section 4 below) on the supply made to me (as stated in Section 1 above) for the following reason(s):

- (a) I am not registered for GST
- (b) I have purchased the following goods and services, of which input tax claims are disallowed under the GST legislation:
- Club subscription fees (including transfer fees) charged by sporting and recreational clubs;
 - Medical expenses and medical and accident insurance premiums incurred by your staff unless they are **obligatory** under the Work Injury Compensation Act or under any collective agreement within the meaning of the Industrial Relations Act;
 - Benefits provided to the family members or relatives of your staff;
 - Costs and running expenses of motor cars under Regulation 27 of the GST (General) Regulations¹; and
 - Any transaction involving betting, sweepstakes, lotteries, fruit machines or games of chance.
- (c) The GST that I have incurred are not directly attributable to taxable supplies made; or out-of-scope supplies which would have been taxable supplies if made in Singapore
- (d) My purchases are incurred for non-business activities

¹ Unless the car is excluded from the definition of a 'motor car' in Regulation 25(1) of the GST (General) Regulations. For more details refer to www.iras.gov.sg > Taxes > Goods & Services Tax (GST) > Claiming GST (Input Tax) > Conditions for Claiming Input Tax > Common errors on input tax claims

SECTION 3: DECLARATION BY CUSTOMER

I _____ NRIC/Passport/FIN Number _____
 (FULL NAME OF SIGNATORY IN BLOCK LETTERS)

declare to the Comptroller of GST that the information that I have provided in Section 2 above is true and complete.

I am aware that penalties may be imposed for the submission of an incorrect form and/or provision of false information to the Comptroller of GST.

Signature _____ Designation _____ Date _____

SECTION 4: PARTICULARS OF THE SUPPLIER

Registered Name		GST Registration Number	
Description of the type of goods or services supplied		Invoice number(s) in respect of goods or services supplied	

SECTION 5: OBLIGATIONS TO BE FULFILLED

(ALL YOUR ANSWERS MUST BE 'YES' BEFORE THE RELIEF CAN APPLY)

YES

- (a) I have performed the following checks:
- i. My customer has ticked at least one of the check boxes in Section 2 above;
 - ii. If the checkbox in Section 2(a) is ticked, I have ensured that my customer is not registered for GST based on the information available in IRAS' website;
 - iii. If the checkbox in Section 2(b) is ticked, I have verified that my supply of goods and services to my customer fall within the descriptions mentioned; and
 - iv. If I make a supply of goods to my customer, my goods are delivered or made available to my customer before my GST-registration date. If I make a supply of services to my customer, my services have been performed before my GST-registration date.
- (b) I have ensured that this form is duly completed and signed by both myself and my customer.

SECTION 6: DECLARATION BY SUPPLIER

I _____ NRIC/Passport/FIN Number _____
 (FULL NAME OF SIGNATORY IN BLOCK LETTERS)

declare to the Comptroller of GST that I have fulfilled all the obligations mentioned in Section 5 above.

I am aware that penalties may be imposed for the submission of an incorrect form and/or provision of false information to the Comptroller of GST.

Signature _____ Designation _____ Date _____

EXPLANATORY NOTES ON THE RELIEF OF GST ON GOODS OR SERVICES SUPPLIED PRIOR TO SUPPLIER'S GST REGISTRATION DATE

1. What is the relief about?

Supplies made by a newly-registered business may straddle its GST registration date. For example, the business may supply its service before its registration date but issue invoice and receive payment for that service only after its registration date.

Under the current time of supply rules, if the invoice is issued and payment is received after the date of GST registration, the supply is treated as taking place after the date of GST-registration and hence, GST is chargeable on the supply. However, if the Basic Tax Point (i.e. delivery of goods or performance of services) takes place before the business becomes GST-registered, businesses will be required, upon requests made by customers who are not entitled to credit for the whole or part of the tax on the supply, to rely on the Basic Tax Point to determine when the supply is made and hence, not charge GST on the supply.

2. As a customer, how do I seek relief?

To seek relief, qualifying customer and supplier must complete and sign the "Request for relief of GST on goods or services supplied prior to supplier's GST registration date" form.