

**GST F1
APPLICATION FOR 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

Before you complete this form, please read the e-Tax Guide 'Do I Need to Register?' and the attached Explanatory Notes.

Important Notes:

- (1) This form may take 20 minutes to complete.
- (2) You will need the following information to complete the form:
 - Unique Entity Number (UEN) or Business Registration Number
 - Total Taxable Supplies for the next 12 months.
 - Date on which you have started or intend to start making your first taxable supply (i.e. your first sale)
 - Financial Year End Date
 - Name and version of accounting software
 - Particulars and experience of GST preparer
 - Bank Account Number to apply for GIRO (for voluntary registration)
- (3) Please refer to the **Documentation Checklist** for the list of mandatory documents to be enclosed with this application form. They include:
 - Supporting documents that show your firm intention to make taxable supplies (e.g. copies of recent sales invoices, purchase orders received, accepted quotations, receipts issued, business plan or contracts/agreements etc).
 - Letter of Authorisation from Sole-Proprietor/ Partner/ Director/ Owner of the business if you are signing off as the authorised official.
- (4) Businesses applying for voluntary registration are required to be on the GIRO payment plan for GST payment and/ or refund. The director of the company/ sole-proprietor/ partner/ trustee of the business is required to complete the e-Learning course "GST-Before I Register" and its quiz before applying for registration.
Your application for GST registration will be rejected if the e-learning course and its quiz is not completed by the relevant personnel, or without the supporting documents and GIRO Application form.
- (5) Please complete the Questionnaire and Responsibilities & Obligations form at the back of this form. Incomplete Questionnaire/Responsibilities & Obligations form will delay the processing of your application.
- (6) **Do not fax or email the completed Form GST F1. Please send the original signed form by post or submit at IRAS Taxpayer Services Centre.**

Section 1: Registrant's Particulars (Please complete either A, B or C only)

1. Name of Registrant

A. Company / Limited Liability Partnership or Unincorporated Bodies – please state the name of your company, club, society, statutory board, management corporation etc.
(IMPT: Read Explanatory Notes Point 2.3)

UEN/ Business Registration Number	

B. Sole-proprietor – please state your full name:
(IMPT: Read Explanatory Notes Point 2.1) [Note: A sole-proprietor can be an individual/ corporate]

UEN/Business Registration Number/NRIC/Passport/Fin Number	

Name and business registration number of each of your sole-proprietorship business:

i

UEN/Business Registration Number	

ii

UEN/Business Registration Number	

For a sole-proprietor, you have to sum up the taxable turnover of all your businesses, vocation and profession registered in your personal/ corporate name and other business activities conducted by you when completing Section 5.

If there are more than two sole-proprietorship businesses, please provide the above required information under a separate attachment. Please enclose the ACRA Business Profile for each sole-proprietorship business when submitting the application form.

[.....cont'd next page]

7. Compulsory Registration (IMPT: Read Explanatory Notes Point 3.1)

(If your liability to register have arisen earlier, your effective date of GST registration will be back-dated)

A. Retrospective Basis

My taxable supplies in the 12-month period at the end of any quarter ending Mar, Jun, Sep or Dec in the past was more than S\$1 million.

Yes

No

[Proceed to 7B]

If YES, please complete the date below:

My taxable supplies was more than S\$1 million in the quarter ended

M M Y Y

[Proceed to 9]

B. Prospective Basis

I am **currently making taxable supplies** and expect my taxable supplies in the next 12 months to be more than S\$1 million.

Yes

No

[Proceed to 8]

Expected value of standard-rated supplies in the next 12 months (A)

S\$, . 0 0

Expected value of zero-rated supplies in the next 12 months (B)

S\$, . 0 0

*Total expected value of taxable supplies in the next 12 months (A) + (B)

S\$, . 0 0
(*This figure should be more than S\$1 million)

When did you make the forecast?

D D M M Y Y

Description of the basis of your forecast

If you need more space, use a separate sheet of paper

[Proceed to 9]

Please enclose supporting documents to show that you have already started making taxable supplies (i.e. sales).

8. Voluntary Registration (IMPT: Read Explanatory Notes Point 3.3 and Appendix 2)

If your answer to both 7A and 7B is "No", or if you make **only** out-of-scope supplies, **you do not need to register for GST.**

*However, if you wish to apply for registration **voluntarily**, please complete the following:*

A. Taxable Supplies

Expected value of standard-rated supplies in the next 12 months (A)

S\$, . 0 0

Expected value of zero-rated supplies in the next 12 months (B)

S\$, . 0 0

Total expected value of taxable supplies in the next 12 months (A) + (B)

S\$, . 0 0

Description of the basis of your forecast.

If you need more space, use a separate sheet of paper.

[Proceed to 9]

Please enclose GIRO Application Form and supporting documents to prove your intention of operating business/ making taxable supplies.

[.....cont'd next page]

Cont'd 8. Voluntary Registration

OR

Please tick the type of supplies that you make or intend to make

B. Out-of-scope Supplies (IMPT: Read Explanatory Notes Point 3.3.1)

I make **ONLY** out-of-scope supplies and I do not make or intend to make any taxable supplies.

C. Exempt supplies of financial services that are international services (IMPT: Read Explanatory Notes Point 3.3.2)

I make exempt supplies of financial services specified in paragraph 1 of the Fourth Schedule, where the financial services are also international services under section 21(3) of the GST Act.

I started making these supplies on

D	D	M	M	Y	Y

Description of such supplies including how the transactions are carried out:

Section 6 : Accounting Period

9. Please indicate your financial year end date

D	D	M	M

We will allocate the accounting cycle to e-File GST returns according to your financial year end (FYE) date.

FYE - JAN, APR, JUL, OCT	Quarter 1	NOV-JAN,	FEB-APR,	MAY-JUL,	AUG-OCT
FYE - FEB, MAY, AUG, NOV	Quarter 2	DEC-FEB,	MAR-MAY,	JUN-AUG,	SEP-NOV
FYE - MAR, JUN, SEP, DEC	Quarter 3	JAN-MAR,	APR-JUN,	JUL-SEP,	OCT-DEC

Your return submission deadline is **ONE month** from the end of each filing period. For example, if you are under Quarter 1 accounting cycle, your filing period from NOV-JAN must be submitted by end of FEB.

You may request for a six-monthly prescribed accounting period if your annual taxable turnover is not/ not expected to be* more than S\$1 million. Please tick here if you wish to opt for this six-monthly accounting period, your request is subject to approval.

If you wish to apply for special accounting period, please give us your preferred cut-off dates in a cover letter.

Section 7 : Declaration

IMPORTANT: INCOMPLETE DETAILS WILL DELAY THE PROCESSING OF YOUR APPLICATION

If you are a/ an This section must be completed by

sole-proprietor	you or your authorised tax agent
partnership	a partner, an authorised signatory or an authorised tax agent
limited company	a director, company secretary, authorised signatory or authorised tax agent
unincorporated body	an officer or official such as a secretary, trustee or authorised tax agent

If this form is being signed by an authorised signatory or authorised tax agent, please enclose a letter of authorisation.

I, _____ NRIC/Passport/Fin number _____
(FULL NAME OF SIGNATORY IN BLOCK LETTERS)

declare that all the details and information given in this form and in any accompanying documents are true and complete.

Signature _____ Date _____

Sole-proprietor Partner Director/ Authorised
Company Secretary Official _____
Please specify designation
(eg: Trustee, authorised tax agent)

Note: Please remember to complete the Questionnaire and Responsibilities & Obligations form on the subsequent pages. Incomplete Questionnaire/ Responsibilities & Obligations form will delay the processing of the application.

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



To allow us to better understand your business activities, please complete the questionnaire below.

Please tick the appropriate box.

IMPORTANT

If you are **NOT** a private company, exempt private company, public company, partnership business or limited liability partnership business, please proceed to **question 4** directly.

For Partnership business, please proceed to **question 3** directly. If you also have other partnership businesses (with same composition of partners), please submit questionnaires for each of your partnership businesses. Partnership business already GST registered is not required to submit this again.

For Limited Liability partnership, please proceed to **question 2** directly.

1. For **body corporate**, what is the paid up capital of the company?

- \$1- \$10,000
 S\$10,001 - \$50,000
 \$50,001 - \$100,000
 > \$100,000

OR

For overseas company/person, what is the paid up capital of your local agent (for body corporate only)?

- \$1- \$10,000
 S\$10,001 - \$50,000
 \$50,001 - \$100,000
 > \$100,000

2. For body corporate/ limited liability partnership, please specify the major shareholder/ partner in the business?

Name of Major Shareholder/ Partner: _____
NRIC/ Passport/ Fin/ UEN/ Business Registration Number: _____

3a. Is any of the partners/directors/shareholders a representative from a local professional firm or service bureau (E.g. Corporate secretarial firm, CPA firm, Law firm etc)?

- Yes [please specify name of representative: _____
Name of firm/service bureau: _____]
[proceed to question 3b]

No **[proceed to question 4]**

3b. Is a change in partner(s)/director(s)/shareholder(s) expected within the next 6 months?

- Yes
 No

4. How many years has the business been in operation?

- 0 – 3 years
 4 – 6 years
 7 – 9 years
 ≥10 years

5. Is the location of your principal place of business (i.e. place where the day to day operations of the business is conducted) **same as** the business registered address?

- Yes, same address
 No, different address *[location of your principal place of business: _____*

6. How many employees are there in the business?

- 0 - 5
- 6 - 9
- 10 - 50
- > 50

7. Are the people involved in running the business (i.e. managers, directors, partners) related to one another (i.e. immediate family members including siblings)?

- Yes [*please specify relationship* : _____]
- No

8. Are you making or intending to make zero-rated supplies? If yes, please state the **percentage** of zero-rated supplies to total taxable supplies based on the past 12 months or next 12 months.

- Yes _____ %
- No

9. Is your accounting system computerised? (Please note that Microsoft Excel is **NOT** a computerised accounting system)

- Yes [*Name and version of the accounting software*: _____]
- No

10a. Who prepares your GST returns or accounts?

- Have not hired any GST preparer yet **[You need not answer questions 11 - 13]**
- Tax Agent/External accounting Firm [*Please specify Name*: _____]
- Freelance accountant [*Name*: _____ *NRIC*: _____ (*If available*)]
- Employee [**proceed to question 10b**]
- Others [*Name*: _____ *NRIC*: _____ (*If available*)]
Please specify Relationship : _____

10b. If the preparer in question 10a is your **employee**, please indicate his or her

- Name*: _____ *NRIC*: _____ and if he/she is a
- Permanent staff
 - Part time/temporary staff

11. Where are your GST returns or accounts prepared?

- Within Singapore
- Outside Singapore

12. How many years of experience does the preparer have in the preparation of the GST returns?

- < 1 year
- 1 – 5 years
- 6 – 10 years
- > 10 years

13. Has the preparer of the GST returns received any GST training by IRAS (e.g. GST Class/ Basic GST Seminar/ Introduction to GST)?

- Yes [*please specify the DATE of seminar/ training*

D	D	M	M	Y	Y

]
- No

Entity Name

UEN/ Business Registration Number

Contact Number

Contact Person

Sole Proprietor's/ Partner's/ Director's Email

~ Thank you for your co-operation ~

Note:

Please remember to complete the **Responsibilities & Obligations of GST Registered Trader** on the next page. An incomplete form **will** delay the processing of the application.

TO: COMPTROLLER OF GOODS & SERVICES TAX

RESPONSIBILITIES AND OBLIGATIONS OF GST-REGISTERED PERSON

I, _____ NRIC/Passport/Fin No. _____
(FULL NAME IN BLOCK LETTERS)

Sole-Proprietor/ Partner/ Company Director/ Trustee (* please delete accordingly) of

(BUSINESS NAME) (UEN/ BUSINESS REG. NO.)

am aware that GST is a self-assessed tax. As a GST-registered person, I have to ensure I have systems and processes in place for complete and accurate GST reporting. I have read through and understood the requirements under the GST Act. They include:

- i. Accounting for GST on all my taxable supplies. These include the disposal of business assets and the recovery of expenses from third parties.
- ii. Displaying, advertising, publishing or quoting GST-inclusive prices for any supply of goods or services to the public.
- iii. Maintaining all business accounts and records for at least five years^[1].
- iv. Excluding GST claims on purchases incurred for exempt supplies and non-business activities, and apportioning my claim on the residual input tax e.g. GST on overheads expenses.
- v. e-Filing GST returns even if there are no business transactions/no taxable supplies made and pay the tax by the due date, if applicable. Filing of GST return and payment is one month after the end of the GST accounting period. Penalties will be imposed on late submission and payment. Failure to e-File my GST Returns is an offence.
- vi. Notify the Comptroller in writing within 30 days if there is a change in my business circumstances. These include change(s) in:
 - a. business constitution;
 - b. business name; or
 - c. registered/ mailing address.
- vii. Informing the Comptroller in writing and applying for cancellation of GST registration if my business ceases to make taxable supplies within 30 days from the date of cessation.
- viii. Accounting for GST on the open market value of all taxable business assets held where the total value is more than \$10,000 on the last day of my GST registration and input tax has been allowed on these assets previously. These assets include goods that are imported into Singapore under the Approved Schemes^[2], stocks, fixed assets and non-residential properties owned by me.
- ix. Where an offence under the GST Act has been committed by a company, firm, society or other body of persons, any person who was a director, manager, secretary, partner or any officer acting in a similar capacity at the time the offence was committed by the company, shall be guilty of the offence, unless, the person can prove that the offence was committed without his consent or connivance.
- x. If I have voluntarily registered for GST, I will remain registered for at least two years and comply with the following:
 - a. complete the e-learning course "GST - Before I Register" and its quiz. I understand that my GST registration may be cancelled if I made a false declaration;
 - b. attend the compulsory course "Introduction to GST" by IRAS within three months from my effective date of registration;
 - c. make taxable supplies within two years^[3]; and
 - d. be on GIRO payment plan for GST payment and/or refund.

Signature: _____

Date: _____

Business/ Company's Stamp

Please make a copy for your own record-keeping

^[1] This is applicable to records pertaining to prescribed accounting periods ending on or after 1 Jan 2007. For records pertaining to prescribed accounting periods ending before 1 Jan 2007, you are required to keep them for seven years.

^[2] If you are under the Major Exporter Scheme (MES), Approved Third Party Logistics Company Scheme (A3PL), Zero GST Warehouse Scheme (ZGS), Approved Contract Manufacturer And Trader (ACMT) Scheme, Approved Import GST Suspension Scheme (AISS) or registered as a group, there are additional responsibilities. Please refer to the relevant e-Tax Guides for details.

^[3] This is applicable to a voluntarily registered person who has not started making taxable supplies at the point of application.

DOCUMENTATION CHECKLIST

HAVE YOU ENCLOSED ALL THE REQUIRED DOCUMENTS?

Business Types	Compulsory basis	Voluntary basis
- Pte. Ltd. - Limited Liability Partnership - Sole proprietor (individual) - Singapore Branch		GIRO Application form
	ACRA business profile	
	Supporting documents *	
	Letter of Authorisation (if signed by an authorised signatory or tax agent)	
	Letter to appoint a local agent (if sole proprietor is overseas person)	
- Pte Ltd that owns other sole proprietorship business(es)		GIRO Application form
	ACRA business profile of Pte Ltd and all other sole proprietorships	
	Supporting documents *	
	Letter of Authorisation (if signed by an authorised signatory or tax agent)	
- Partnership business - Joint Venture registered with ACRA		GIRO Application form
	Form GST F3	
	ACRA business profile	
	Supporting documents *	
	Letter of Authorisation (if signed by an authorised signatory or tax agent)	
	Letter to appoint a local agent (if all partners are overseas persons)	
- Joint Venture not registered with ACRA		GIRO Application form
	Form GST F3	
	Documentary evidence supporting the existence of the joint venture.	
	Supporting documents *	
	Letter of Authorisation (if signed by an authorised signatory or tax agent)	
- Overseas Company - Overseas LLP - Overseas Person		GIRO Application form
	Letter to appoint a local agent and Letter of Incorporation (if any)	
	Supporting documents *	
Others (e.g. Representative Office, Statutory Board, Club & Association, Management Corporation, Other Professional Bodies, etc.)		GIRO Application form
	Letter of Incorporation issued by the relevant approving authority	
	Supporting documents *	
	Letter of Authorisation (if signed by an authorised signatory or tax agent)	

NOTE:

*** Supporting Documents**

Documentary evidence to substantiate that you are in business and have the intention to make taxable supplies

To prove that you are making taxable supplies, please attach 2 - 3 copies of any of the following:

- | | |
|----------------------|-------------------------|
| i. Sales Invoices | ii. Purchase Orders |
| iii. Receipts Issued | iv. Accepted Quotations |
| 1 or 2 copies of | |
| vi. Agreements | vii. Contracts |

If you have not started making taxable supplies, please attach any of the following to prove your intention of operating a business:

- | | |
|--|--|
| i. Lease/ Rental Agreements | ii. S&P agreement or option to purchase property |
| iii. Application for fax/ office lines | iv. Correspondences with suppliers/ customers |
| v. Business Plans | vi. Any other documents that can support your intention of making taxable supplies or that you are operating a business. |

Businesses applying for voluntary registration are required to be on GIRO payment plan for GST payment and/or refund.

ATTENTION TO: GST Registration Team



INLAND REVENUE
AUTHORITY
OF SINGAPORE

55 Newton Road
Revenue House
Singapore 307987
Tel : 1800-356 8633

**APPLICATION FORM FOR INTERBANK GIRO
(FOR PAYMENT AND REFUND OF GOODS AND SERVICES TAX)
PART 1 : FOR APPLICANT'S COMPLETION**

(This form may take you about 3-5 minutes to complete if you have your bank passbook / statement on hand.
Please do not fax the GIRO form to us as the bank requires the original signature for verification.)

Date

Name and Address of Business

Tax reference number *
(NRIC/ASGD/ITR/ROC/ROB/UEN)

* If you are a Sole-Proprietor, please indicate your NRIC number in the Tax reference number field.

To : Name of Bank

Branch

- (a) I/We hereby instruct you to process the Comptroller of Goods and Services Tax's instruction to debit and credit my/our account.
- (b) You are entitled to reject the Comptroller of Goods and Services Tax's debit instruction if my/our account does not have sufficient funds and charge me/us a fee for this. You may also at your discretion allow the debit even if this results in an overdraft on the account and impose charges accordingly.
- (c) This authorisation will remain in force until terminated by your written notice sent to my/our address last known to you or upon receipt of my/our revocation through the Comptroller of Goods and Services Tax.

Name as in Bank Account

Note: Your refunds will be made through cheques if you are using another party's bank account.

Bank Account No.

Contact (Tel/Fax) Number(s) of Taxpayer

Signature(s) &/ Company stamp

(As in Bank/Finance Company's records)

PART 2 : FOR THE COMPTROLLER OF GOODS AND SERVICES TAX'S COMPLETION

Bank	Branch	IRAS GST Bank A/c No.
7 1 7 1 0 0 1		0 0 1 0 2 3 8 7 1 0

Tax reference number
<input type="text"/>

Bank	Branch	Account No. to be Debited/Credited

PART 3 : FOR BANK'S COMPLETION

To : THE COMPTROLLER OF GOODS AND SERVICES TAX

This Application is hereby **REJECTED** (please tick ✓) for the following reason(s) :

- Signature differs from Bank's records
- Signature incomplete/unclear #
- Account operated by signature
- Wrong account number
- Amendments not countersigned by customer
- Others : _____

Name of Approving Officer

Authorised Signature

Date

Verified by IRAS

Please delete where inapplicable