

Form GST F1

Application For GST Registration

Explanatory Notes

Please read the following carefully before completing the GST F1 application form to avoid a delay in the processing of your application:

Important Notes

If the value of your taxable supplies in the past 12 months exceeded S\$1 million or you are currently making taxable supplies and expect the value of your taxable supplies in the next 12 months to exceed S\$1 million, you are required to apply for GST registration within 30 days from the date your liability arose.

1. Definitions

- 1.1 “**Taxable supplies**” refer to supplies of goods and services (include **standard-rated** and **zero-rated**¹ supplies) made in Singapore other than exempt supplies. Out-of-scope supplies are also excluded.
- 1.2 “**Standard-rated supplies**” refer to taxable supplies of goods or services supplied in Singapore. For example, sale of goods in a supermarket.
- 1.3 “**Zero-rated supplies**” refer to export of goods or international services (for example, provision of international transport).
- 1.4 “**Exempt supplies**” refer to the sale and lease of residential properties and financial services. For example, income from sale of shares and interest.
- 1.5 “**Out-of-scope supplies**” refer to third country sales (for example, sale of goods directly from China to India where the goods do not enter Singapore) and goods in transit.

2. Taxable Person

2.1 Sole-Proprietorship

If you are a sole-proprietor, GST registration will be in your personal name. Please furnish a copy of the latest Accounting and Corporate Regulatory Authority (ACRA) Business Profile for each of your sole-proprietorship businesses. Upon approval of this application, you will be required to charge and account for GST on all the sole-proprietorship businesses owned by you including all your subsequent new sole-proprietorship businesses.

If you are not a Singapore citizen or permanent resident in Singapore, please enclose a duly completed Letter of Authorisation according to our standard format in Appendix 1.

If your sole-proprietorship business was converted from a partnership, please complete Section 8 of the Form GST F1 (refer to Section 8 of Guide on Completing the Form GST F1). Please also note that the transferee should not use the transferor’s GST registration number to charge or claim GST.

If you are already registered for GST for your existing sole-proprietorship business, you are not required to submit another Form GST F1 for your new sole-proprietorship

¹ Exempt supplies that are international services under Section 21(3) of the GST Act should be excluded from “taxable supplies” and “zero-rated supplies” for purposes of determining your liability to register for GST.

business. You should use the same GST registration number to charge GST with effect from the date of commencement of business. However, you must notify us in writing and furnish a copy of the ACRA Business Profile of the new business for our updating.

2.2 Partnership or Joint Venture

For a partnership or joint venture business, GST registration will be in the name of the respective partnership or joint venture business.

You must also complete the Form GST F3. Please furnish a copy of the latest ACRA Business Profile of the partnership or joint venture business.

The name of all your partnership businesses (with the same composition of partners) should be listed on page 1 and the particulars of all your partners have to be given and signed by each partner on page 2 of the Form GST F3.

Once a partnership is registered for GST, all other partnerships with the same composition of partners will automatically be registered for GST and are required to charge and account for GST from the effective date of GST registration or date of commencement of business, whichever is later. Thus, if you set up a new partnership with the same composition of partners, you are not required to submit another Form GST F1. Instead, you must immediately notify us in writing and furnish a copy of the latest ACRA Business Profile of the new business and the Form GST F3. We will allocate you a new GST registration number.

If all the partners are not Singapore citizens or permanent residents in Singapore, please enclose a duly completed Letter of Authorisation according to our standard format in Appendix 1.

Similarly, if there is a change in the composition of partners [i.e. withdrawal/addition of partner(s)] and the business constitution remains a partnership, you need to notify us in writing and furnish a copy of the latest ACRA Business Profile(s) and the Form GST F3 for our updating.

If your partnership business was converted from a sole-proprietorship, please complete Section 8 of the Form GST F1 (refer to Section 8 of Guide on Completing the Form GST F1). Please also note that the transferee should not use the transferor's GST registration number to charge or claim GST.

2.3 Companies and Unincorporated Bodies

If your business is a corporate or unincorporated body, GST registration will be in the individual name of your company, franchisee, branch, representative office, Management Corporation, club, association, statutory board etc. You need to also account GST on the sole-proprietorship businesses registered under your corporate company's name.

If your company is incorporated for less than 6 months or there has been a change in the company's name or registered business address, please furnish a copy of the latest ACRA Business Profile.

If you are not an organisation registered with the Accounting and Corporate Regulatory Authority (for example, Management Corporation, Professional Body, Club/Association etc.), please furnish a copy of your Letter of Incorporation issued by the relevant approving authority.

If you are a company incorporated overseas, please furnish a copy of your Letter of Incorporation and a Letter of Authorisation according to our standard format in Appendix 1. If you have taken over the business of a sole-proprietorship or partnership, please complete Section 8 of the Form GST F1 (refer to Section 8 of Guide on Completing the Form GST F1).

Please also note that the transferee should not use the transferor's GST registration number to charge or claim GST.

3. How to determine your liability to register for GST

3.1 Compulsory Registration

You are liable to register for GST if the value of your taxable supplies exceeded S\$1 million in the past 12 months or you are currently making taxable supplies and expect the value of your taxable supplies to exceed S\$1 million in the next 12 months. For a sole-proprietor, the value of taxable supplies is the aggregate taxable turnover of **all** your sole-proprietorship businesses and other business activities (for example, commission received) conducted by you. For a partnership or joint venture business, the value of taxable supplies is the aggregate taxable turnover of all partnerships having the **same composition of partners**. The sale of capital assets should not be included in determining your liability to register.

(a) Retrospective Basis

Your liability for GST registration will arise if **at the end of any quarter ending Mar, June, Sep or Dec**, the total value of taxable supplies made in Singapore in that quarter and the immediate past 3 quarters (i.e. 12 continuous months) has exceeded S\$1 million.

Example 1

Determination Date	Period under review (past 12 months)	Actual Taxable Turnover	Registration Required?
31 Mar 2002	1 Apr 2001 to 31 Mar 2002	\$900,000	No
30 Jun 2002	1 Jul 2001 to 30 Jun 2002	\$920,000	No
30 Sep 2002	1 Oct 2001 to 30 Sep 2002	\$980,000	No
31 Dec 2002	1 Jan 2002 to 31 Dec 2002	\$1,200,000	Yes

Once you have determined that your liability arose under this section, you are required to apply for GST registration within 30 days of the end of that relevant quarter. Following the example above, you are required to submit your application for GST registration by 31 Jan 2003.

The Comptroller of Goods and Services Tax will then register you by the end of the month following the month in which the 30th day falls (i.e. 28 Feb 2003).

Should your liability to register have arisen earlier, your effective date of GST registration will be back-dated. You may be liable to a fine of S\$10,000 and penalty equal to 10% of the tax due commencing from the date you are liable to be registered.

(b) Prospective Basis

Your liability for GST registration will also arise if **at any time, you have reasonable grounds** (e.g. confirmed sales contract) for believing that the total value of your taxable supplies in the next 12 months will exceed S\$1 million.

Important Note: You must be currently making taxable supplies to come under this basis. Otherwise, you should apply for voluntary registration.

You have confirmed sales contracts on 1 Apr 2002, 19 Sep 2002 and 31 Dec 2002. Hence, you made a forecast of the value of your taxable supplies as shown in Example 2:

Example 2

Determination date/ Date of forecast	Period under review (next 12 months)	Expected Taxable Turnover for the next 12 months	Registration Required?
1 Apr 2002	1 Apr 2002 to 31 Mar 2003	\$901,000	No
19 Sep 2002	19 Sep 2002 to 18 Sep 2003	\$925,000	No
31 Dec 2002	31 Dec 2002 to 30 Dec 2003	\$1,150,000	Yes

Note that the date of forecast refers to the date on which you make the forecast that your taxable turnover for the next 12 months will exceed S\$1 million. It should not be a date later than the date of your application.

You will be required to apply for GST registration within 30 days from the date of forecast (i.e. by 31 Jan 2003) and the Comptroller shall register you by the end of the 30 days from the date that your liability arises (i.e. 1 Feb 2003).

Should your liability to register have arisen earlier, your effective date of GST registration will be back-dated. You may be liable to a fine of S\$10,000 and penalty equal to 10% of the tax due commencing from the date you are liable to be registered.

3.2 Voluntary Registration

If your taxable turnover:

- (1) did not exceed S\$1 million in the past 12 months and is not expected to exceed S\$1 million in the next 12 months; or
- (2) is **expected to exceed S\$1 million** in the next 12 months but you **have not started** making taxable supplies;

you may still apply for GST registration under voluntary basis provided:

- (1) you make taxable supplies **or** exempt supplies of financial services (specified in paragraph 1 of the Fourth Schedule) where such financial services qualify as international services under section 21(3) of the GST Act; OR
- (2) you carry on a business and intend to make such supplies in the course or furtherance of that business.

The sale of capital assets should not be included in determining your liability to register.

Once your application is approved, you have the same obligations as any other taxable person and you must remain registered for **at least 2 years**. However, the Comptroller can cancel your registration if you do not make taxable supplies by the date you expect to make your first taxable supply as specified in your Form GST F1.

These obligations will be covered under Point 4 of the Explanatory Notes.

3.2.1 Out-of-Scope Supplies

You may also apply for voluntary registration if you make **wholly** out-of-scope supplies provided:

- (1) you have a business establishment in Singapore or if your usual place of residence is in Singapore;
- (2) you **do not** make or intend to make taxable supplies in Singapore; and
- (3) you are carrying on a business and make or intend to make:

- (i) supplies outside Singapore which would be taxable supplies if made in Singapore; or
- (ii) supplies within bonded warehouse scheme.

Each application will be reviewed on a case-by-case basis.

After your application has been approved, if you:

- (1) cease to make or have the intention of making supplies outside Singapore which would be taxable supplies if made in Singapore or supplies within a bonded warehouse; or
- (2) make or have the intention to make taxable supplies in Singapore;

you must inform the Comptroller within 30 days.

3.2.2 Exempt supplies of financial services

With effect from 1 Jun 2003, you may also apply for voluntary registration if you make wholly 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. This is provided:

- (1) you are a corporate body²;
- (2) you do not make or intend to make taxable supplies; and
- (3) you are currently making the abovementioned exempt supplies of financial services.

Each application will be reviewed on a case-by-case basis.

After your application has been approved, if you:

- (1) cease to make or cease to have the intention of making exempt supplies of financial services that are international services; or
- (2) make or have the intention to make taxable supplies in Singapore;

you must inform the Comptroller within 30 days.

4. Obligations of a GST-registered Person

Some of these obligations include:

- (1) Collecting and accounting for GST on the supplies of goods and services made in Singapore;
- (2) Keeping business and accounting records for a period of not less than 7 years. You are required to seek approval from the Comptroller if you do not intend to keep your records in paper form;
- (3) Completing and submitting GST returns and payment of the tax due (if any) not later than one month after the end of the accounting period, failing which the Comptroller may make an estimated assessment of the tax due. Penalties can be imposed if you fail to submit your GST returns and/or make payments by the due date. If there is no transactions done, you are still required to submit the GST F5 by filling “zero” in all boxes.

The penalty for late submission of the return is S\$200 per month for each month that the return remains outstanding (subject to a maximum of S\$10,000 for each return

² If you are not a corporate body, you can also apply for registration provided you are carrying on a business that is licensed by a regulatory authority such as the Monetary Authority of Singapore (“MAS”).

outstanding). In addition, 5% penalty will be levied on the amount of tax unpaid by the due date and an additional penalty of 2% per month on tax remaining unpaid after 60 days from the due date of the prescribed accounting period (subject to a maximum of 50% of the outstanding tax) may also be imposed;

- (4) Reflecting your GST registration number on all tax invoices, simplified tax invoices and receipts;
- (5) Informing the Comptroller in writing of your intention to transfer your business 30 days prior to the date of transfer;
- (6) Informing the Comptroller in writing and applying for cancellation of GST registration if your business ceases to make taxable supplies; and
- (7) If you cancel your GST registration, **you have to account for and pay to the Comptroller 4% GST** with effect from 1 Jan 2003 (or 5% GST with effect from 1 Jan 2004) on the total value of assets on hand as at the last day of your registration if the total value exceeds S\$10,000 and input tax has been allowed on these assets previously. These assets include stocks, fixed assets and non-residential properties owned by you.

5. Other Important Notes

If you fail to apply for GST registration within the required time, you may be liable to a fine not exceeding S\$10,000 and a penalty equal to 10% of the tax due in respect of each year commencing from the date on which you are required to make the notification or to apply for GST registration.

Once your effective date of registration is back-dated, you will be required to account GST to the Comptroller on all standard-rated supplies you have made in the past since your effective date of registration. You can do it in 2 ways:

- a. If you are unable to collect the GST from your customers, you are required to account output tax based on the tax fraction of 3/103, 4/104 or 5/105 (whichever is applicable) of the consideration you received for all standard-rated supplies you made since the effective date of the back-dated registration; or
- b. If you are still able to collect the GST from your customers, you are required to account the output tax you have collected.

If you wish to request for urgent GST Registration, please enclose a letter stating your reason(s) and your preferred effective date of GST registration when you submit your form. Your request would be considered on a case-by-case basis. In addition, please give us a valid telephone and facsimile number on the Form GST F1. Please take note of the following instructions in Sections 1 to 8.

GUIDE ON COMPLETING THE FORM GST F1

Section 1: Name of Registrant

Sole-proprietor: If you are a sole-proprietor, please state your salutation, full name and NRIC/Passport/FIN number.

Partnership or Joint Venture: If your business is a partnership or joint venture, please state the business name.

Company or Unincorporated Bodies: If your business is a corporate or unincorporated body, please state the name of the company, franchisee, branch, representative office, management corporation, club, association, statutory board etc. However, if your company also owns sole-proprietorship businesses, please complete Section 1A of the Form GST F1 instead.

Section 2: Type of Business Organisation

Please tick or specify the type of your business organization.

Section 3: Registered Address

Please state your address registered with the Accounting and Corporate Regulatory Authority.

For a sole-proprietor, if you have more than one sole-proprietorship business, please state your preferred registered business address. This will be the address to which all GST correspondences, notices and returns will be sent.

Please remember to give us the name of a contact person and telephone and facsimile numbers where we can reach you.

Section 4: Business Activities

Please give a brief description of your current and/or intended business activities.

Sections 5 & 6: Basis of Registration

Under these sections, you are required to determine your liability for GST registration. In general, there are two bases for registration (i.e. compulsory and voluntary registration).

Section 7: Start of Business

If you have commenced making taxable supplies, please give the date of your first taxable supply. Otherwise, please give the date you expect to make your first taxable supply.

Section 8: Business Transfer

If you have taken over a business as a going concern or changed the constitution of your business (for example, sole-proprietorship to partnership and vice versa, or sole-proprietorship/partnership to limited company), please state the date of transfer, the name and GST registration number (if known) of the transferor and the nature of transfer.

Please note that you are required to notify the Comptroller within **30 days** prior to the date of transfer. If you have not done so, please submit your application immediately.

APPOINTMENT OF LOCAL AGENT:

Under Section 33(1) of the Goods and Services Tax Act, an agent resident in Singapore must be appointed as the substituted person of the overseas person (who is applying for GST Registration) to be accountable for any tax or any duties accountable by the overseas person. As such, please furnish a letter of authority in the following format using the overseas person's letterhead: -

Overseas Trader (Name) hereby appoints Singapore Employee or agent (Name, NRIC/ROC/ROB number & Address) as *his/her/its/their agent for the purpose of complying with *his/her/its/their legal obligations in connection with GST and authorises *him/her/them for this purpose to sign GST Returns and all other documents.

Name of Overseas Trader: _____

Full Name of Signatory & Designation: _____

Signature & Date: _____

Agreed and accepted as of DD/MM/YY.

Name of Local Agent: _____

Full Name of Signatory & Designation: _____

Signature & Date: _____

** Delete as appropriate*

If you are a foreign company not registered with the Accounting And Corporate Regulatory Authority, you are also required to furnish us with the following information:-

- a. Detailed description of your business activity (including how the transactions are carried out in Singapore).
- b. Whether you will be setting up a branch in Singapore. If so, please furnish a copy of the certificate of registration. If no, please provide us with the reasons.
- c. Nature of business carried on by your local agent.
- d. Detailed description of duties and responsibilities of your local agent.

Telephone No.

Fax No.

Business Activities

4. Please give a brief description of your business activities:-

For Official Use	
GST Registration Number	<input type="text"/>
Date of Registration	<input type="text"/>
	D D M M Y Y

Basis of Registration5. **Compulsory Registration** (Please refer to Point 3.1 of the Explanatory Notes)

- A. My taxable supplies in the 12-month period at the end of any quarter ending Mar, Jun, Sep or Dec in the past have **exceeded S\$1 million**. Yes No

*If no, please go to 5B.**If yes, please complete the date below:*

My taxable supplies exceeded S\$1 million in the quarter ended
M M Y Y

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

- B. I am **currently making taxable supplies** and expect my taxable supplies in the next 12 months to **exceed S\$1 million**. Yes No

*If no, please go to 6A.**If yes, please complete the following:*

I made the forecast on
D D M M Y Y (This date should not be later than the date of application)

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

Expected value of standard-rated supplies in the next 12 months	SS	<input type="text"/>	. 0 0 (a)
Expected value of zero-rated supplies in the next 12 months	SS	<input type="text"/>	. 0 0 (b)
*Total expected value of taxable supplies in the next 12 months	SS	<input type="text"/>	. 0 0 (a + b)

*(*This figure should exceed S\$1 million)*6. **Voluntary Registration** (Please refer to Point 3.2 of the Explanatory Notes)If your answer to both 5A and 5B is "No", or if you make **only** out-of-scope supplies, **you need not 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	SS	<input type="text"/>	. 0 0 (a)
Expected value of zero-rated supplies in the next 12 months	SS	<input type="text"/>	. 0 0 (b)
Total expected value of taxable supplies in the next 12 months	SS	<input type="text"/>	. 0 0 (a)+(b)

OR

B. Out-of-scope Supplies (Please refer to Point 3.2.1 of the Explanatory Notes)

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

Description of out-of-scope supplies including how the transactions are carried out:

OR

C. Exempt supplies of financial services that are international services (Please refer to Point 3.2.2 of the Explanatory Notes)

I make **only** 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 exempt supplies of financial services including how the transactions are carried out:

Start of Business

(Please refer to Section 7 of Guide on Completing the Form GST F1)

7. Have you made any taxable supplies yet? Yes No

If **yes**, give the date of your first taxable supply.

--	--	--	--	--	--

D D M M Y Y

If **no**, give the expected date of your first taxable supply.
(**Important Note** : If **no**, you should apply for **voluntary registration**.)

--	--	--	--	--	--

D D M M Y Y

Business Transfer

8. **Complete this section if you have taken over a business as a going concern or changed the constitution of your business**
(Change of business constitution includes conversion of business. e.g. conversion from sole-proprietorship to partnership and vice versa or conversion from sole-proprietorship/partnership to limited company.)
(Please refer to Section 8 of Guide on Completing the Form GST F1)

1. Have you signed the form?
2. If you are registering as a partnership, please remember to complete and enclose the Form GST F3.
3. If you are registering as an overseas company/person, please remember to enclose a letter to appoint a local agent and a Letter of Incorporation (if any).
4. For a company/business incorporated less than 6 months ago, please enclose a copy of the latest ACRA Business Profile.
5. For a club or association, please enclose a copy of the Letter of Incorporation issued by the relevant approving authority.
6. **Do not fax completed Form GST F1.** Please send it by post or submit it at IRAS Taxpayer Services Centre.