

**GST F1
APPLICATION FOR GST REGISTRATION**



The Comptroller of Goods and Services Tax
55 Newton Road, Revenue House, Singapore 307987 Tel : 1800-356 8633

**INLAND REVENUE
AUTHORITY
OF SINGAPORE**

Important Notes:

- (1) This form may take 20 minutes to complete.
- (2) Before you complete this form, please read the **e-Tax Guide 'Do I Need to Register?'** and the attached **Appendices**.
- (3) Please go through the **Document Checklist ("Docs Chk") that corresponds to your type of business** and enclose all the required documents with this application form. Your application for GST registration will be rejected if the required documents in the Docs req are not enclosed.
- (4) An incomplete application form will delay the processing of your application or may be rejected.
- (5) **Do not fax or email the completed Form GST F1. Please send the original signed form by post or by hand to the IRAS Taxpayer Services Centre.**
- (6) Please keep a copy of this form for your internal records.

SECTION 1 : APPLICANT'S PARTICULARS

1. Name of Company / Business / Organisation

	UEN

2. Type of Business (Please tick one and answer the questions following it)

Company / Limited Liability Partnership / Unincorporated Body
[To attach "Docs Chk - Company & Others" and the required supporting documents]

i. Do you own sole-proprietorship business(es)? Yes No

[If yes, please enclose the ACRA Business Profile of your business and all your active sole-proprietorship business(es)]

Sole-proprietorship Business owned by an Individual
[To attach "Docs Chk - Sole-Proprietor" and the required supporting documents]

i. Name and NRIC/FIN/Passport number of Sole-proprietor

NRIC/FIN/Passport Number

ii. Do you own more than one Sole-proprietorship business(es)? Yes No

[If yes, please enclose the ACRA Business Profile or Certificate or License(s) issued by the relevant approving Authority(ies) of all your active sole-proprietorship business(es)]

Partnership / Limited Partnership / Joint Venture
[To attach "Docs Chk - P'ship, LP & JV" and the required supporting documents]

i. Do you have other partnership(s) comprising the same partners (i.e. Same composition of partners)? Yes No

[If yes, please enclose the ACRA Business Profile for all your partnership business(es) comprising the same partners (i.e. Same composition of partners)]

3 Preferred Mailing Address

Please indicate your preferred mailing address below **ONLY** if you are :
- an unincorporated body or establishment not registered with ACRA **OR**
- a sole-proprietor who owns more than one business and wishes to indicate a preferred mailing business address.

Blk/House number	Storey	Unit number	Street Name
			Postal Code

4. Contact Person for this Application

If this person is your appointed tax agent or preparer, please enclose a letter authorising the person to act on your behalf.

Name	Designation				
Local office No.	Local Fax No.				
Email Address	Local Mobile No.				
<table border="1" style="display: inline-table; border-collapse: collapse;"> <tr> <td style="width: 20px; height: 20px; text-align: center;">e-Filing Alert</td> <td style="width: 20px; height: 20px; text-align: center;">e- Bulletin Alert</td> </tr> <tr> <td style="text-align: center;">X</td> <td style="text-align: center;">X</td> </tr> </table>	e-Filing Alert	e- Bulletin Alert	X	X	
e-Filing Alert	e- Bulletin Alert				
X	X				

NOTE:
You will receive email alerts to e-file your GST returns and to be notified of the new releases of our GST bulletins at your email address. If you wish to **opt-out** of these free e-alert services, please put a cross " X " in the respective box.

Business website address, if any: _____

SECTION 5 : VALUE OF TAXABLE SUPPLIES (TAXABLE TURNOVER) [Refer to Basis of Regn]

9. A. Retrospective Basis

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

Yes Proceed to 9.A.ii.
No Proceed to 9.B.i.

ii. State the 12-month Period ending Mar, Jun, Sep or Dec : From To
M M Y Y M M Y Y*

**If your taxable turnover was more than S\$1 million, you are liable to be registered on the 1st day of the 3rd month following the end of this period. Please provide the value of your taxable supplies & purchases in the GST Calculator. [Refer to Docs Chk according to your type of Business]*

B. Prospective Basis

i. I expect my taxable turnover in the next 12-months from the date of forecast to be more than S\$1 million.

Yes Proceed to 9.B.ii.
No Proceed to 9.B.iii

ii. When did you make the forecast?
D D M M Y Y

iii. If you have **not started** making sales, please state the date or expected date of your first invoice to or first receipt of payment from your customer, **whichever is earlier.**

Invoice / Payment
(Please delete accordingly)
D D M M Y Y

iv. Expected value of standard-rated supplies (local sales) in the next 12 months (A) S\$. 0 0

Expected value of zero-rated supplies (export sales & international services) in the next 12 months (B) S\$. 0 0

Total expected taxable turnover in the next 12 months (A) + (B) S\$. 0 0

Basis of your forecast and a brief description of it (You will only be registered under compulsory basis if there is clear evidence e.g. based on documents such as a signed contract to show that your taxable supplies in the next 12 months will exceed S\$1m)

NOTE:
VOLUNTARY REGISTRATION is subject to approval. For more information, refer to **Basis of Regn Point [3]**.

EFFECTIVE DATE OF GST REGISTRATION will be determined by the Comptroller of GST. Generally, the Effective Date is within **three weeks** from the date of our approval letter. This is to allow sufficient time for you to get ready tax invoices, point of sales system, cash register, trained personnel etc. It may not necessarily coincide with your expected date of first sale.

We will not accede to requests to amend the effective date of registration to an earlier date for you to claim input tax incurred prior to registration. Instead, you should use the Self-Review Checklist: Eligibility for pre-registration claims to determine if you are eligible to claim for input tax incurred prior to your registration. The checklist can be downloaded from www.iras.gov.sg > Quick links > Forms > GST > Self-Review of Eligibility to Claim Pre-Registration Input Tax

To request for urgent GST Registration, please provide all the required information in **Docs Chk according to your type of business** and enclose a letter stating your reason(s) and your preferred effective date of GST registration when you submit your application form. Your request will be evaluated accordingly.

SECTION 6 : ACCOUNTING PERIOD TO E-FILE GST RETURNS

10. You need to e-File GST returns every quarter according to your financial year end (FYE) date.

Please indicate your financial year end (FYE) 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

You have to submit your GST return within **ONE month** from the end of each accounting period (quarterly, monthly or six-monthly). For example, if you are under Quarter 1 accounting cycle, your GST return for filing period from NOV-JAN must be submitted by end of FEB.

Please tick the boxes below if you wish to request for a different accounting period. Your request is subject to approval.

- Six-monthly accounting period. You can only apply for this if you are under voluntary registration and your expected value of taxable turnover is not more than S\$1 million in the next 12 months.
- Monthly accounting period.

SECTION 7 : PRIOR TO GST REGISTRATION (Not applicable for Business Transfer/Conversion Cases)

11. Have you started to charge and collect GST on your supply of goods and services? Yes* No

i. Period of collection : From To
D D M M Y Y D D M M Y Y

ii. Amount of GST charged and collected S\$, . 0 0

- iii. Attach the required document(s) & information as follows:
- (a) Explain why you have charged and collected GST before you are GST-registered;
 - (b) Include summary of sales for which GST has been wrongfully collected (i.e. invoice date, value of sale and GST collected);
 - (c) Provide a sample of one invoice; and
 - (d) Attach a cheque made **payable to "Comptroller of GST"** for the amount of GST wrongfully collected to the attention of **Revenue Accounting Branch (RAB)**, indicating "unauthorised collection" and "UEN (Unique Entity Number)" on the reverse side of the cheque.

NOTE:
It is an offence to charge and collect GST if you are not a GST-registered person at the time of collection and you are liable to a fine of up to S\$10,000 or imprisonment of up to 3 years or both.

SECTION 8 : DECLARATION

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 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 authorising the person to act on your behalf.

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 attached documents [including **Docs Chk**] are true and complete.

Signature _____ Date _____

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



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

Please tick the appropriate box.

IMPORTANT

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

For Partnership and Limited Partnership, please proceed to **question 3** directly. If you also have other partnership business(es) with the same composition of partners, please submit questionnaires for each of your partnership.

For sole-proprietor and unincorporated bodies, please proceed to **question 4** 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) the **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. Do you intend to operate electronic Tourist Refund Scheme^[1] by affiliating with a Central Refund Agency within the next 12 months?

- Yes
 No

10. 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

Note: All SME businesses can apply to IDA for a grant under IDA's iSPRINT scheme when purchasing accounting software that are listed on IRAS' Accounting Software Register. For more information, please visit IDA's website at <http://www.ida.gov.sg>

11a. Who prepares your GST returns or accounts?

- Have not hired any GST preparer yet [**You need not answer questions 12 - 14**]
 Tax Agent/External accounting Firm [Please specify Name: _____]
 Freelance accountant [Name: _____ NRIC: _____ (If available)]
 Employee [**proceed to question 11b**]
 Accredited Tax Practitioners / Accredited Tax Advisors
 Others [Name: _____ NRIC: _____ (If available)]
Please specify Relationship : _____

11b. If the preparer in question 11a is your **employee**, please indicate his or her

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

12. Where are your GST returns or accounts prepared?

- Within Singapore
 Outside Singapore

13. 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

14. 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

Name of Company / Business / Organisation

UEN

Local Contact Number

Contact Person

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

~ Thank you for your co-operation ~

^[1] This scheme allows tourists to receive a refund of GST paid on goods purchased from participating retailers and brought out of Singapore via Changi International Airport/ Seletar Airport/ Marina Bay Cruise Centre Singapore/ International Passenger Terminal at Harbourfront Centre subject to the eligibility and conditions of the scheme. Central Refund Agencies who have refunded the GST to their customers would then recover the tax from the Comptroller of GST.

TO: COMPTROLLER OF GOODS & SERVICES TAX

RESPONSIBILITIES AND OBLIGATIONS OF GST-REGISTERED PERSON

I, _____ NRIC/Passport/Fin Number _____
(FULL NAME IN BLOCK LETTERS)

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

(BUSINESS NAME) (UEN)

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^[2].
- 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. Informing 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 S\$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^[3] 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 at <http://gstlearning.iras.gov.sg/beforeiregister/player.html>. I understand that my GST registration may be cancelled if I made a false declaration;
 - b. complete the compulsory e-Learning course "Introduction to GST" at <http://gstlearning.iras.gov.sg/introductiontogst/player1.html> within three months from my effective date of registration. I understand that my GST registration may be cancelled if I made a false declaration;
 - c. make taxable supplies within two years^[4]; and
 - d. be on GIRO payment plan for GST payment and/or refund.

Signature: _____

Date: _____

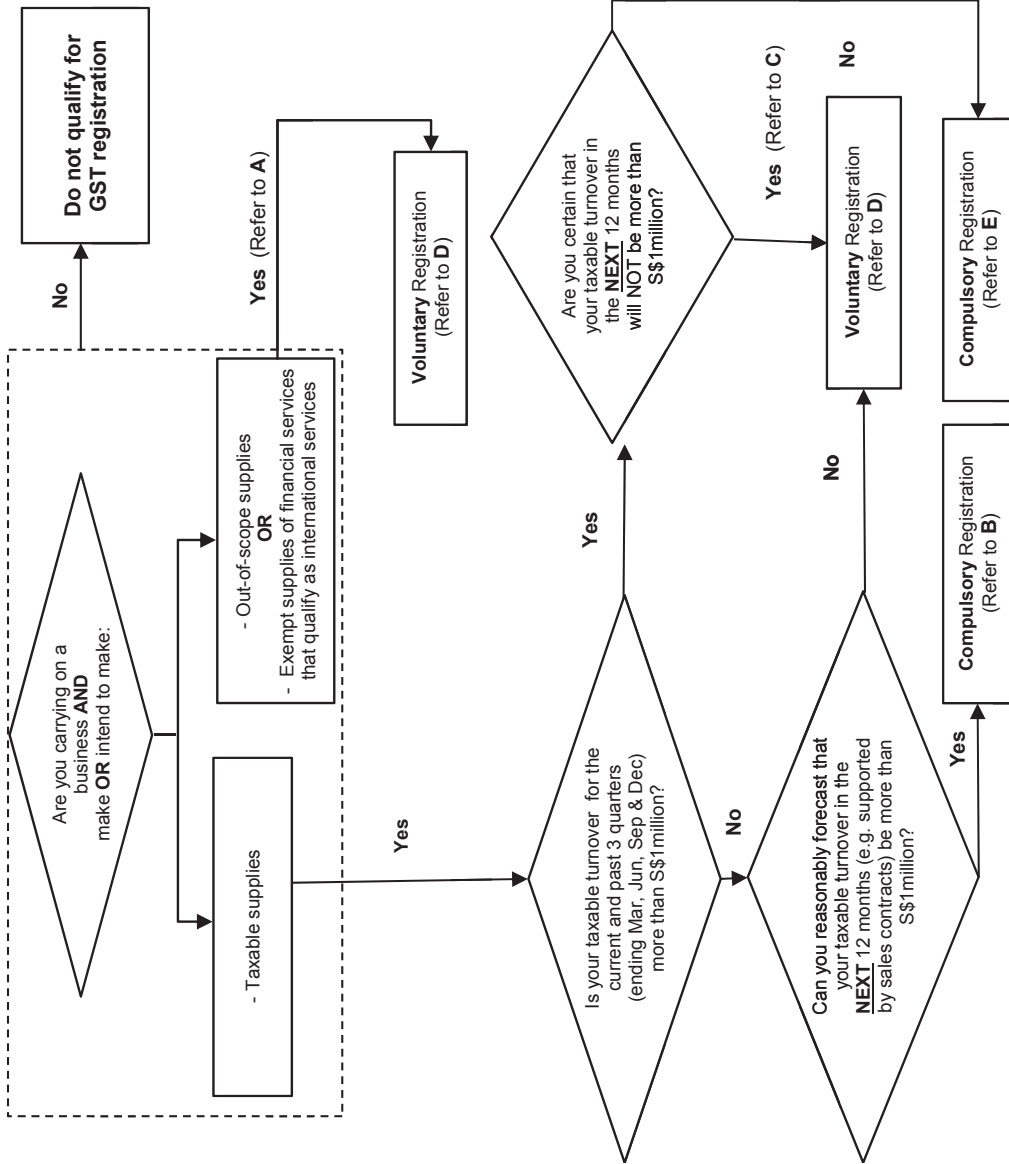
Business/ Company's Stamp (if any)

^[2] 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.

^[3] 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), other schemes or status granted to import your goods or registered as a group, there are additional responsibilities. Please refer to the relevant e-Tax Guides for details.

^[4] This is applicable to a voluntarily registered person who has not started making taxable supplies at the point of application.

How to determine if you should register under COMPULSORY or VOLUNTARY basis.



A - In the event that you do not start to make such supplies, input tax claimed previously will be withdrawn if the Comptroller is not satisfied that you have the firm intention to make these supplies from the start.

When your GST registration is cancelled and you have unsold stock and business assets of which the total value is more than S\$10,000, you have to account for GST on the open market value of these unsold stocks and business assets in your Final GST return. This includes non-residential properties as well as stock/assets imported under approved schemes where import GST is suspended. You do not need to account such GST only if you did not claim the GST incurred on the purchase of these stocks and business assets or your whole business including the stock and assets has been transferred as a going concern to another GST-registered business.

B - You must have a reasonable basis for forecasting the taxable turnover and substantiate it with supporting documents (e.g. confirmed contracts/agreements, etc).

Refer to **Docs Chk** according to your type of business for the list of required supporting documents. In addition, you may have to provide a security deposit in

C - You must be certain that the taxable turnover for the next 12 months will not be more than S\$1 million. If so, you are not required to be GST-registered. However, you can choose to be GST-registered on a voluntary basis.

IMPT NOTE: Your effective date of registration will be backdated to the date your liability arose should your turnover be more than S\$1 million within the next 12 months.

D - Please attach supporting documents to show that you are in business or have the firm intention to make taxable supplies, out-of-scope supplies or exempt supplies (financial services or supplies of investment precious metals (IPM)) that qualify for zero-rating. Refer to **Docs Chk** according to your type of business for the list of required supporting documents.

You will also need to complete the e-Learning course "GST-Before I Register" and its quiz and be on GIRO payment plan for GST payment and/or refund.

In addition, you may have to provide a security deposit in the form of a banker's guarantee/ insurance guarantee.

IMPT NOTE: The Comptroller will review your application and will not register you if you are unable to substantiate your application with the required supporting documents, provide the required security deposit or do not have controls in place for proper record-keeping.

E - Please attach the GST Calculator, latest financial statement and finalised accounts to support your basis. Refer to **Docs Chk** according to your type of business for the list of required supporting documents. In addition, you may have to provide a security deposit in the form of a banker's guarantee/ insurance guarantee.

IMPT NOTE: Your effective date of registration will be backdated to the date your liability arose.

(1) DEFINITIONS

"Standard-rated supplies" refer to supplies of goods or services supplied in Singapore. For example, sale of goods in a supermarket.

"Zero-rated supplies" refer to export of goods or international services. For example, provision of international transport.

"Exempt supplies" refer to the sale and lease of residential properties, the supply of investment precious metals (IPM) and financial services. For example, income from sale of shares and interest.

"Exempt supplies that qualify for zero-rating" refer to financial services specified in paragraph 1 of the Fourth Schedule to the GST Act, where the financial services are also international services under Section 21 (3) of the GST Act; and investment precious metals (IPM) where such supplies are zero-rated under Section 21 (6), (6A) or (7) of the GST Act.

"Out-of-scope supplies" refer to third country sales of goods and sale of goods in transit. For example, sale of goods directly from China to India where the goods do not enter Singapore.

"Taxable supplies" refer to supplies of goods and services (include standard-rated and zero-rated supplies) made in Singapore but exclude exempt supplies, out-of-scope supplies and exempt supplies that are international services under Section 21 (3) of the GST Act.

(3) VOLUNTARY REGISTRATION

If you are not liable to register for GST, you may apply for GST registration under Voluntary basis if:

- [a] your taxable turnover for the past 12 months (ending Mar, Jun, Sep or Dec) or next 12 months is not more than S\$1 million; or
- [b] you have just started making taxable supplies and your expected taxable turnover on prospective basis is not more than S\$1 million; or
- [c] you make or intend to make **only** out-of-scope supplies; or
- [d] you make or intend to make **only** exempt supplies of financial services (specified in Paragraph 1 of the Fourth Schedule to the GST Act) where such financial services qualify as international services under Section 21(3) of the GST Act; or
- [e] you make or intend to make **wholly** exempt supplies of investment precious metals (IPM) where such supplies are for export that qualify for zero-rating.

Voluntary Registration is subject to approval. In addition, you must comply with **ALL** of the conditions as follows:

- [a] You must remain GST-registered for at least two years;
- [b] You must complete the GST course "Introduction to GST" by IRAS within three months from your effective date of GST registration;
- [c] You must be on GIRO payment plan for GST payment and/or refund;
- [d] You make taxable supplies within two years if you have not started making taxable supplies at the point of application; and
- [e] You must fulfill the responsibilities and obligations of a GST-registered person and must not be in any way involved in fraud or evasion of tax.

The Comptroller may also impose other conditions on your GST registration or cancel your GST registration if you fail to comply with any of the above conditions. In particular, 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 or should you be found guilty of an offence by a court of law.

(2) BASIS OF REGISTRATION

It is important to know your basis of registration, Compulsory or Voluntary Registration, as it determines the date you have to be registered for GST.

If you are required to register for GST under the law, you would be under Compulsory registration. Under Compulsory registration, if you are late for registration and required to be registered for GST at an earlier date than the date of application, your date of registration will be back-dated. You will then have to account for GST to the Comptroller on all standard-rated supplies you have made in the past since your effective date of registration according to the applicable GST rate.

You may be liable to a fine up to S\$10,000 and a penalty equal to 10% of the tax due in respect of each year starting from the date on which you are required to make the notification or to apply for GST registration.

If you are not required to be GST registered but wish to be GST registered, you are under Voluntary registration. Voluntary registration is subject to conditions and approval.

(4) OUT-OF-SCOPE SUPPLIES

If you are making or intend to make **ONLY** out-of-scope supplies, you are not required to register for GST. However, you may apply for Voluntary Registration provided:

- [a] you have a business establishment in Singapore or if your usual place of residence is in Singapore; and
 - [b] 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 Zero GST warehouses / Licenses warehouses / Free Trade Zone.
- Each application will be reviewed on a case-by-case basis.

After your application has been approved, if you:

- [a] cease to make or cease to have the intention of making ;
 - [i] supplies outside Singapore which would be taxable supplies if made in Singapore or [ii] supplies within Zero GST warehouses / Licenced warehouses / Free Trade Zone or
 - [b] make or have the intention to make taxable supplies in Singapore.
- You must inform the Comptroller within 30 days from the date of change.

(5) EXEMPT SUPPLIES OF FINANCIAL SERVICES

If you are only making or intend to make exempt supplies of financial services specified in Paragraph 1 of the Fourth Schedule of the GST Act where the financial services are also international services under Section 21 (3) of the GST Act, you are not required to register for GST. However, you may apply for Voluntary Registration if:

- [a] you are a corporate body or licensed by a regulatory authority such as MAS; and
- [b] you make or have the intention to make the above-mentioned exempt supplies.

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

After your application has been approved, if you cease to make or cease to have the intention of making exempt supplies that qualify for zero-rating, you must inform the Comptroller within 30 days from the date of change.

(6) COMPULSORY REGISTRATION

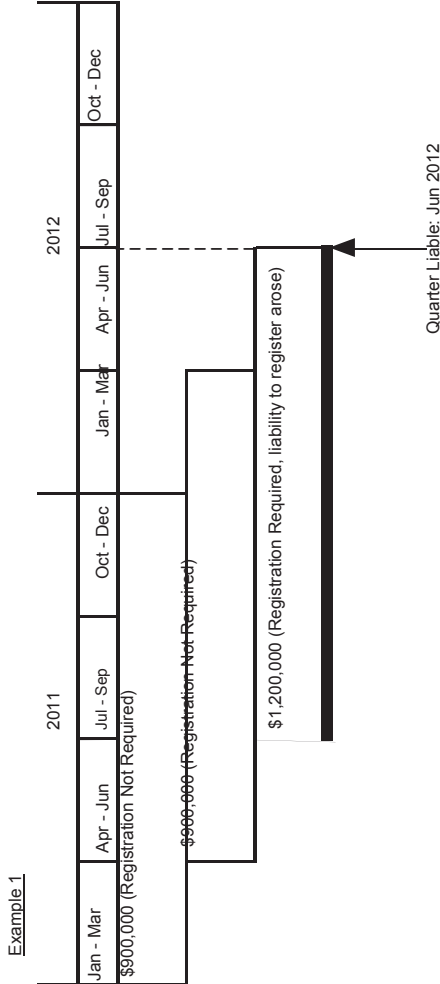
To determine whether you are required to be registered for GST (i.e. liable to register for GST), you have to sum up your taxable turnovers made in the current and past 3 quarters (known as Retrospective Basis) and also for the taxable turnover expected to be made in the next 12 months (known as Prospective Basis).

If your taxable turnover on retrospective basis is more than S\$1 million or your expected turnover on prospective basis is more than S\$1 million, you are required to register for GST. If, however, your taxable turnover on retrospective basis is more than S\$1 million and you are very certain that your expected taxable turnover on prospective basis is not more than S\$1 million, you are not required to register for GST.

Where there is a business transfer or conversion, you have to include the taxable turnover of your transferor (previous owner of the business) to determine whether you are required to register for GST. You are liable for registration if the previous owner's turnover for the past 3 quarters and your business turnover for the current quarter is more than S\$1 million.

(7) RETROSPECTIVE BASIS

You will be liable to register for GST if at the end of any quarter ending Mar, Jun, Sep or Dec, the total taxable turnover made in Singapore in that quarter and the immediate past 3 quarters (i.e. 12 continuous months) is more than S\$1 million.



Once you are liable to register for GST, you are required to apply for GST registration with the Form GST F1 within 30 days of the end of the quarter that you exceeded S\$1 million. From the example above, you are required to submit the Form GST F1 by 30 Jul 2012. The Comptroller of Goods and Services Tax ("CGST") will then register you by 1 Sep 2012.

- If your liability to register for GST arose on **30 Sep 2012**, you are required to notify the CGST by 30 Oct 2012.
- If your liability to register for GST arose on **31 Dec 2012**, you are required to notify the CGST by 30 Jan 2013.
- If your liability to register for GST arose on **31 Mar 2013**, you are required to notify the CGST by 30 Apr 2013.

(8) PROSPECTIVE BASIS

You will also be liable to register for GST if you are making taxable supplies and 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 be more than S\$1 million.

Example 2

Determination date / Date of forecast	Contract Amount	Period under review (next 12 months)	Expected Taxable Turnover for the next 12 months	Registration Required?
01 Apr 2012	(Project A) S\$901,000	1 Apr 2012 to 31 Mar 2013	S\$901,000	No
19 Sep 2012	(Project B) S\$925,000	19 Sep 2012 to 18 Sep 2013	S\$925,000 + Remaining value of Project A of \$450,000 = \$1,375,000	Yes

A forecast can be made anytime and the date of forecast refers to the date on which you made the forecast of your taxable turnover for the next 12 months, which should be earlier than the date of your application for GST registration. You may make a forecast whenever there are triggers of business events such as a signed sales contract or business agreement.

You are required to provide us with the documents to support your forecast.

Once you are liable to register for GST, you will be required to apply for GST registration with the Form GST F1 within 30 days from the date you made the forecast (i.e. by 19 Oct 2012 in this example) and the Comptroller shall register you by the end of the 30 days from the date that your liability arises (i.e. by 20 Oct 2012 in this example).