

## PARTNERSHIP (P'SHIP), LIMITED PARTNERSHIP (LP) AND JOINT VENTURE (JV)

### DOCUMENT CHECKLIST (To attach this to GST F1)

Please ensure that you have enclosed all the required documents in section A and section B or C below (tick  the documents attached). The Comptroller may request for **additional** supporting documents in the course of reviewing your application. You may also be required to provide a security deposit in the form of a banker's guarantee/ insurance guarantee.

For voluntary registration, your application for GST registration will be declined if you did not provide all the required supporting documents (*including the security deposit, if required*) or do not have proper controls in place for record-keeping.

Name : \_\_\_\_\_ Date : \_\_\_\_\_

P'ship / LP / JV (please delete accordingly)

#### A. Submit all the following documents where applicable :

- A1. ACRA Business Profile of P'ship, LP or JV
- A2. ACRA Business Profile for each P'ship, LP or JV with same composition of partners, if any
- A3. Agreement, contract, deed or other documents supporting existence of JV, if JV is not registered with ACRA
- A4. Duly completed Appointment of Local Agent, if all partners are not Singapore citizens or PR
- A5. Form GST F3
- A6. GIRO Application Form (*optional for compulsory registration*)
- A7. Acknowledgement pages<sup>[1]</sup> from the e-Learning Courses "Registering for GST" and "Overview of GST" (*optional for compulsory for compulsory registration*)

#### B. If you have started sales / received payment, you are required to submit all the following documents where applicable :

- B1. Completed GST Calculator<sup>[2]</sup> for last 2 years, if past 4 quarters sales is more than S\$1m
- B2. A copy of the latest Profit & Loss, including reports & notes to accounts (*need not be audited*) OR  
Recent 2 months of detailed Sales & Purchase Listings in the format below<sup>[3]</sup>, if business is less than 2 years
- B3. Copies of 3 recent suppliers' invoices received, including shipping documents
- B4. Copies of 3 recent invoices issued to your customers, including shipping documents
- B5. A copy of the 1<sup>st</sup> invoice issued to your customer, if sales started less than 1 year
- B6. A copy of the signed contract(s), accepted tender, purchase order & other documents to support the forecast, if you made a forecast that your sales for the next 12 months will exceed S\$1m

#### C. If you have not started sales / received payment, you are required to submit at least any 2 of the following documents : (Example: If you are in the business of property investment, you should provide C4 and C5.)

- C1. Copy of signed contract(s), accepted tender & purchase order (*You will only be registered under compulsory basis if the documents furnished show that your taxable supplies in the next 12 months will exceed S\$1M*)
- C2. Copy of rental agreement for your business office, warehouse, shop, etc
- C3. Copy of Licence/ Permit/ Approval from relevant authorities to run business activities
- C4. Copy of signed "Acceptance Copy" of Option to purchase/ Sales & purchase agreement of property(ies)
- C5. Recent 2 months of detailed Purchase Listing in the format below<sup>[3]</sup> with 3 copies of recent suppliers' invoices received, including shipping documents (*You will only need to provide invoices if you have less than 5 purchases*)
- C6. Any other documents to support your intention to make taxable supplies, out-of-scope supplies, exempt supplies of financial services that qualify as international services or wholly exempt supplies of investment precious metals (IPM) where such supplies are for export

<sup>[1]</sup> Acknowledgement pages are at the completion of the courses at <http://elearn.iras.gov.sg/iraslearning/content/iras/startPage/index.aspx> (select "Goods and Services Traders")

<sup>[2]</sup> The GST Calculator can be downloaded from the following link : [www.iras.gov.sg](http://www.iras.gov.sg) > Quick links > Calculators > GST Registration Calculator

<sup>[3]</sup> **Format for Sales Listing :**

Invoice Date (DD/MM/YYYY)	Invoice Number	Name of Customer	Description	Invoice Amount (S\$)	Destination of goods (if applicable)
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**Format for Purchase Listing :**

Invoice Date (DD/MM/YYYY)	Invoice Number	Name of Supplier	Supplier's GST Registration Number (to omit all dashes)	Description	Invoice amount excluding GST (S\$)	GST (S\$)(if applicable)
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**GST F3**  
**NOTIFICATION OF LIABILITY TO BE GST-REGISTERED:**  
**DETAILS OF ALL PARTNERSHIPS AND PARTNERS**



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 10 minutes to complete.
- (2) You will need the following information to complete the form:
- Name, Unique Entity Number (UEN), Address and Date of Commencement of the Partnership business
  - Name, NRIC/Passport/Fin Number and Address of the partners involved
- (3) This Form has to be submitted in any of the following situations:-
- Application for GST registration for partnership business** (this form must be submitted **together with the GST F1**)
- If you have other partnership businesses with the same composition of partners, please give us the date of commencement of each business in the spaces provided below. Please also add the total taxable turnover of these businesses when completing Section 4 (Basis of Registration) of the GST F1. A copy of the Accounting and Corporate Regulatory Authority (ACRA) Business Profile for each business has to be submitted together with GST F1 and GST F3.
- Changes in partners**  
 You are required to complete and submit the GST F3 form within 30 days of the date on which the change occurs. Please attach the latest copy of the ACRA Business Profile for verification.
  - You have set up additional Partnership Business(es) with the same composition of partners**  
 You are required to notify the Comptroller of GST within 30 days of the formation of any additional partnership business(es) with the same composition of partners. Please attach the latest copy of the ACRA Business Profile and submit this form **together with the GST F1**.
- (4) **Do not email or fax completed Form GST F3. Please send it by post or submit to IRAS Taxpayer Services Centre.**
- Please list below, in BLOCK LETTERS, the details of all the **PARTNERSHIPS with the same composition of partners** and the particulars of all the partners. This form must be duly signed by **each and every** partner in the space provided.

**1. PARTNERSHIP DETAILS**

Name of Firm						
UEN						
Address	Block/House No.	#	Storey	-	Unit Number	
	Street Name					
Postal Code	Contact Person's Name:		E-mail address:			
	Contact Number:					

**2. DETAILS OF PARTNERSHIP WITH THE SAME COMPOSITION OF PARTNERS**

Name of Firm						
UEN						
Address	Block/House No.	#	Storey	-	Unit Number	
	Street Name					
Postal Code						

**NOTE : PLEASE PHOTOCOPY THIS PAGE IF YOU HAVE MORE THAN 2 PARTNERSHIPS WITH THE SAME COMPOSITION OF PARTNERS.**

**GST F3**

**1. PARTNER'S DETAILS**

Salutation \*Mr/Mrs/Mdm/Miss/Ms/Others - specify

Full Name

Block/House No. # Storey - Unit number

Street Name

Postal Code  NRIC/Passport/Fin Number

Signature : \_\_\_\_\_ Date : \_\_\_\_\_

**2. PARTNER'S DETAILS**

Salutation \*Mr/Mrs/Mdm/Miss/Ms/Others - specify

Full Name

Block/House No. # Storey - Unit number

Street Name

Postal Code  NRIC/Passport/Fin Number

Signature : \_\_\_\_\_ Date : \_\_\_\_\_

**3. PARTNER'S DETAILS**

Salutation \*Mr/Mrs/Mdm/Miss/Ms/Others - specify

Full Name

Block/House No. # Storey - Unit number

Street Name

Postal Code  NRIC/Passport/Fin Number

Signature : \_\_\_\_\_ Date : \_\_\_\_\_

**NOTE : PLEASE PHOTOCOPY THIS PAGE IF YOU HAVE MORE THAN 3 PARTNERS.  
Please ensure that this form is fully completed and duly signed before submission.**

**GIRO APPLICATION FORM FOR GOODS AND SERVICES TAX**

For payment and refund of Goods and Services Tax



INLAND REVENUE  
AUTHORITY  
OF SINGAPORE

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

**Part 1: PARTICULARS OF APPLICANT (all fields to be completed)**

(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.)

Amendments made on the form must be countersigned by the bank account holder.  
Use of correction fluid / tape is not allowed.

Name of Business

Tax Reference No. \* (UEN/GSTN/NRIC/FIN)

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\* If you are under **GST Group/Divisional Registration**, please indicate the Group Registration Reference No. If you are a **Sole-Proprietor**, please indicate your NRIC/FIN No.

Mailing Address of Business

Please tick  one box only

- Applying for GST registration
- Already GST-registered

My/Our Contact Details

Contact No.:

Email address:

- (a) I / We hereby instruct the Bank to process IRAS' instruction to debit and credit my/our account.
- (b) The Bank is entitled to reject IRAS' debit instruction if my/our account does not have sufficient funds and charge me/us a fee for this. The Bank may also at its 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 the Bank's written notice sent to my/our address last known to the Bank or upon the Bank's receipt of my/our revocation.

Bank Account Details

Name of Bank:

Account No.:

My/Our Signature(s) / Company's Stamp as in Bank's records

Please remember to sign in this box.

Name(s) of Account Holder(s) as in Bank's records

Date:

**Part 2: FOR IRAS' COMPLETION**

SWIFT BIC	IRAS GST Bank A/c No.
D B S S S G S G X X X	001-023871-0

Tax Reference No.

Note: The above Bank account is solely for tax collection by GIRO. Please **DO NOT** use this account for any payment / Fund Transfer to IRAS.

SWIFT BIC	Account No. to be Debited / Credited

**Part 3: FOR BANK'S COMPLETION**

To: IRAS

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

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

Name of Approving Officer

Authorised Signature

Date

Verified by IRAS

# Please delete where inapplicable

**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 give us a Letter of Authorisation from the applicant (i.e. the overseas person). **Do not fax or email the letter.**

Please send the letter by post or submit it to IRAS Taxpayer Services centre. Please prepare the letter using **your company letterhead** based on the following format:

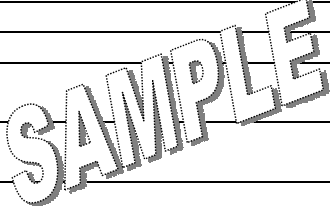
*Overseas Person (Name) hereby appoints Singapore Employee or agent (Name, NRIC/UEN & Address) as \*his/her/its/their agent for the purpose of complying with \*his/her/its/their legal obligations in connection with GST and authorises \*him/her/them for this purpose to sign GST Returns and all other documents.*

Name of Overseas Person: \_\_\_\_\_  
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 incorporated in Singapore, you must provide us with the following information:-

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