



ภาคผนวก

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ภาคผนวก ก

ผู้มีหน้าที่เสียภาษีสินค้าและบริการ

1. Who is a taxable person?

A taxable person is a person who for the purposes of the GST Act is or is required to be registered under the GST Act.

2. What is a business?

2.1 For GST purposes , a business includes any trade, profession or vocation.

2.2 In addition, the following are also deemed to be carrying on a business:

2.2.1 the provision by a club, association, society, management corporation or organisation of the facilities or advantages available to its members or subsidiary proprietors, as the case may be; and

2.2.2 the admission, for a consideration, of persons to any premises.

2.2.3 However, activities which are in the public domain and are of a political, religious, philanthropic, philosophical or patriotic nature are not treated as business activities.

(Inland Revenue Authority of Singapore, 2008a : Online)

3. Importer

When you import goods, you will have to pay GST to Singapore Customs at the point of importation, irrespective of whether you are a trader or a final consumer. (Inland Revenue

Authority of Singapore, 2008c : Online)

ภาคผนวก ข

ความรับผิดในการเสียภาษีสินค้าและบริการ

1. Time of Supply

The time of supply of the goods or services is important because it determines when the taxable person should charge GST on the supply made.

1.1 General Rules

1.1.1 In most cases, the supply is treated as taking place at the earliest of the following events

- (1) the goods are removed or are made available, or the services are performed;
- (2) the supplier issues a tax invoice for that supply;
- (3) the supplier receives payment for that supply.

Exception: If the supplier issues a tax invoice within 14 days after the event in (1), then the time of supply is the date of the tax invoice. This is known as the 14 days rule.

This rule will not be applicable if the event in (3) occurred the earliest. If payment is received before the events in (1) and (2), the time of supply is the date of the payment.

1.1.2 If the supply is on sale or return terms, the time of supply is the earliest of the following events

- (1) the date when supply status is known;
- (2) 12 months after removal of the goods;
- (3) the tax invoice date.

Exception: If the supplier issues a tax invoice within 14 days after the event in (1) or (2), whichever is the earlier, then the time of supply is the date of the tax invoice. (Inland Revenue Authority of Singapore, 2008c : Online)

1.2 Goods for private use and free supplies of services

15. Where the services referred to in paragraph 5(3) of the Second Schedule of the Act are supplied for any period, they shall be treated as being supplied on the last day of the supplier's

prescribed accounting period, or of each such accounting period, in which the goods are made available or used. (Regulation 15 of the Goods and Services Tax (General) Regulations)

1.3 Licence, tenancy and lease

16. —(1) Subject to paragraph (2), where the grant of a licence, tenancy or lease is a supply of goods under paragraph 4 of the Second Schedule to the Act, and the whole or part of the consideration for that grant is payable periodically or from time to time, goods shall be treated as separately and successively supplied at the earlier of the following times:

- (a) whenever a part of the consideration is received; or
- (b) whenever the supplier issues a tax invoice relating to the grant.

(2) Where in respect of the grant of a licence, tenancy or lease referred to in paragraph (1), the supplier, at or about the beginning of any period not exceeding 3 years, issues a tax invoice containing, in addition to the particulars specified in regulation 11, the following particulars:

- (a) the date on which any part of the consideration is to become due for payment in the period;
 - (b) the amount payable (excluding tax) on each such date; and
 - (c) the rate of tax in force at the time of the issue of the tax invoice and the amount of tax chargeable in accordance with that rate on each of such payments,
- goods shall be treated as separately and successively supplied whenever a payment in respect of the licence, tenancy or lease becomes due or is received, whichever is the earlier.

(3) Where, on or before the date that a payment is due as stated on an invoice issued as described in paragraph (2), there is a change in the tax chargeable on supplies of the description to which the invoice relates, that invoice shall cease to be treated as a tax invoice in respect of any such supplies for which payments are due after the change. (Regulation 16 of the Goods and Services Tax (General) Regulations)

1.4 Supplies of power, electricity, gas or water, etc.

17. —(1) Subject to paragraph(2), a supply of any form of power (including electricity), gas (excluding gas supplied in cylinders), water, light, heat, refrigeration, air-conditioning, ventilation, telephone, telex, telepac and similar telecommunication services, shall be treated

taking place whenever a payment in respect of the supply is received, or a tax invoice relating to the supply is issued by the supplier, whichever is the earlier.

(2) Where the whole or part of the consideration for a supply referred to in paragraph (1) is determined or payable periodically or from time to time, the goods or services shall be treated as separately and successively supplied at the earlier of the following times:

(a) whenever a part of the consideration is received; or

(b) whenever the supplier issues a tax invoice relating to the supplies.

(Regulation 17 of the Goods and Services Tax (General) Regulations)

1.5 Supplier's goods in possession of buyer

18. —(1) Where goods are supplied under an agreement whereby the supplier retains the property therein until the goods or part of them are appropriated under the agreement by the buyer and in circumstances where the whole or part of the consideration is determined at that time, a supply of any of the goods shall be treated as taking place at the earlier of the following dates:

(a) the date when a tax invoice is issued by the supplier; or

(b) the date when a payment is received by the supplier.

(2) Paragraph (1) shall not apply to a supply such as is mentioned in section 11(2) (c) of the Act. (Regulation 18 of the Goods and Services Tax (General) Regulations)

1.6 Retention payments

19. Where any contract for the supply of goods or services after 1st April 1994 provides for the retention of any part of the consideration by one party pending full and satisfactory performance of the contract, or any part of it, by the other party, a supply shall be treated as taking place whenever a payment is received in respect of it, or a tax invoice is issued by the supplier, whichever is the earlier. (Regulation 19 of the Goods and Services Tax (General) Regulations)

1.7 Continuous supplies of services

20. —(1) Subject to paragraph (2), where services are supplied for a period for a consideration the whole or part of which is determined or payable periodically or from time to time, they shall be treated as separately and successively supplied at the earlier of the following times:

(a) whenever a payment in respect of the supplies is received; or

(b) whenever the supplier issues a tax invoice relating to the supplies.

(2) Where such separate and successive supplies of services referred to in paragraph (1) are made under an agreement which provides for successive payments, and the supplier at or about the beginning of any period not exceeding 12 months, issues a tax invoice containing, in addition to the particulars specified in regulation 11, the following particulars:

(a) the dates on which payments under the agreement are to become due in the period;

(b) the amount payable (excluding tax) on each such date; and

(c) the rate of tax in force at the time of issue of the tax invoice and the amount of tax chargeable in accordance with that rate on each of such payments, the services shall be treated as separately and successively supplied whenever a payment in respect of them becomes due or is received, whichever is the earlier

(3) Where, on or before any of the dates that a payment is due as stated on an Invoice issued under paragraph (2), there is a change in the tax chargeable on supplies of the description to which the invoice relates, that invoice shall cease to be treated as a tax invoice in respect of any such supplies for which payments are due after the change. (Regulation 20 of the Goods and Services Tax (General) Regulations)

1.8 Royalties and similar payments

21. Where the whole amount of the consideration for a supply of services was not ascertainable at the time when the services were performed and subsequently the use of the benefit of those services by a person other than the supplier gives rise to any payment of consideration for that supply which is —

(a) in whole or in part determined or payable periodically or from time to time or at the end of any period;

(b) additional to the amount, if any, already payable for the supply; and

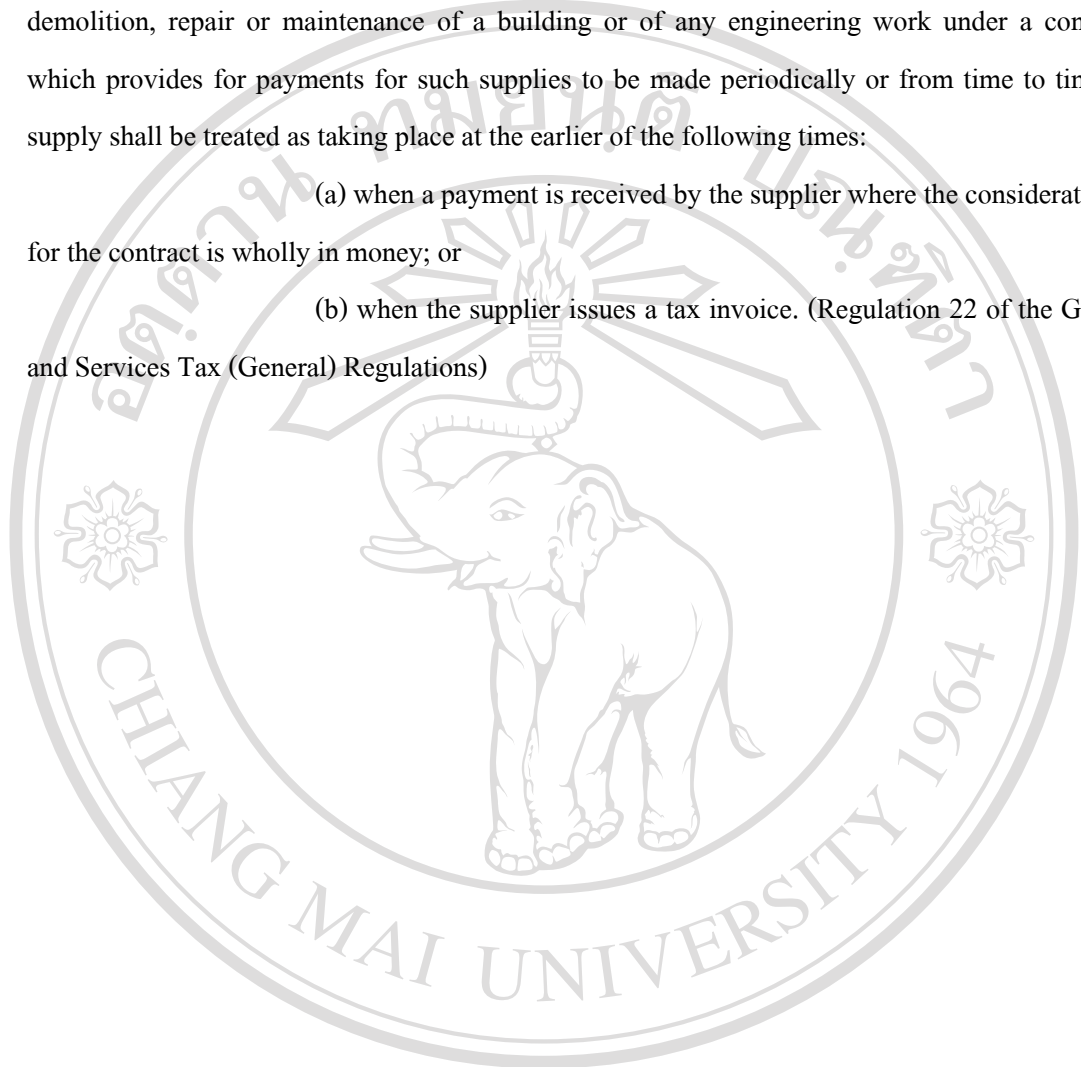
(c) not a payment to which regulation 20 applies,

a further supply shall be treated as taking place each time when a payment in respect of the use of the benefit of those services is received, or a tax invoice is issued by the supplier, whichever is the earlier. (Regulation 21 of the Goods and Services Tax (General) Regulations)

1.9 Supplies in construction industry

22. Where goods or services are supplied in the course of the construction, alteration, demolition, repair or maintenance of a building or of any engineering work under a contract which provides for payments for such supplies to be made periodically or from time to time, a supply shall be treated as taking place at the earlier of the following times:

- (a) when a payment is received by the supplier where the consideration for the contract is wholly in money; or
- (b) when the supplier issues a tax invoice. (Regulation 22 of the Goods and Services Tax (General) Regulations)



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ภาคผนวก ก

ฐานภาษีสินค้าและบริการ

1. Value of supply of goods or services

17. —(1) For the purposes of this Act and subject to the Third Schedule, the value of any supply of goods or services shall be determined in accordance with this section.

(2) If the supply is for a consideration in money, its value shall be taken to be such amount as, with the addition of the tax chargeable, is equal to the consideration.

(3) If the supply is not for a consideration or is for a consideration not consisting or not wholly consisting of money, the value of the supply shall be taken to be its open market value.

(4) Where a supply of any goods or services is not the only matter to which a consideration in money relates, the supply shall be deemed to be for such part of the consideration as is properly attributable to it.

(5) For the purposes of this Act, the open market value of a supply of goods or services shall be taken to be the amount that would fall to be taken as its value under subsection (2) if the supply were for such consideration in money as would be payable by a person who has no relationship with any person which would affect that consideration.

(6) The Minister may by order amend the Third Schedule and provide for the determination of the value of a supply of goods or services otherwise than in accordance with this section. (Section 17 of the Goods and Services Tax Act (Chapter 117A))

[UK VAT Act 1983, s. 10]

2. Value of imported goods

18. —(1) For the purposes of this Act and subject to the Third Schedule, the value of imported goods shall be determined in accordance with this section.

(2) If the goods are imported at a price in money payable as on a transfer of the

property, there being no other consideration, the value is an amount equal to the price, plus (so far as not already included) —

(a) all taxes, duties and other charges levied either outside or, by reason of importation, within Singapore (except goods and services tax); and

(b) all costs by way of commission, packing, transport and insurance and all other costs, charges and expenses incidental to the sale and the delivery of the goods up to the port or place of importation.

(3) Where subsection (2) does not apply, the value of the goods is their open market value as determined in accordance with any written law relating to the valuation of goods for customs purposes, plus (so far as not already included in that value) all such taxes, duties, charges and costs as are specified in subsection (2) (a) and (b) unless the Comptroller in his discretion determines that the value of the goods is an amount equal to the price as stated in the invoice plus the taxes, duties, charges and costs as specified in subsection (2) (a) and (b). (Section 18 of the Goods and Services Tax Act (Chapter 117A))

[UK VAT Act 1983, s. 11]

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ภาคผนวก ง

อัตราภาษีสินค้าและบริการ

1. Rate of Tax

16. Tax shall be charged at the rate of -

(a) 4% for the period from 1st January 2003 to 31st December 2003 (both dates inclusive);

(b) 5% for the period from 1st January 2004 to 30th June 2007 (both dates inclusive); and

(c) 7% from and including 1st July 2007,
and shall be charged on -

(i) the supply of goods or services, by reference to the value of the supply as determined under this Act; and

(ii) the importation of goods by reference to the value of the goods as determined under this Act. (Section 16 of the Goods and Services Tax Act (Chapter 117A))

2. Zero-rating for exports and international services

21. —(1) Subject to this section and section 21A, a supply of goods is zero-rated only if the goods are exported and a supply of services is zero-rated only if the services are international services.

(2) Where a taxable person supplies goods or services and the supply is zero-rated, then, whether or not tax would be chargeable on the supply apart from this section —

(a) no tax shall be charged on the supply; but

(b) it shall in all other respects be treated as a taxable supply,
and accordingly the rate at which tax is treated as charged on the supply shall be nil.

(3) A supply of services shall be treated as a supply of international services where the services or the supply are for the time being of any of the following descriptions:

(a) services (not being ancillary transport activities such as loading,

unloading and handling) comprising the transport of passengers or goods —

(i) from a place outside Singapore to another place outside Singapore;

(ii) from a place in Singapore to a place outside Singapore; or

(iii) from a place outside Singapore to a place in Singapore;

(b) services (including any ancillary transport activities such as loading, unloading and handling) comprising the transport of goods from a place in Singapore to another place in Singapore to the extent that those services are supplied by the same supplier as part of the supply of services to which paragraph (a) (ii) or (iii) applies;

(c) services (other than the letting on hire of any means of transport) comprising the insuring or the arranging of the insurance or the arranging of the transport of passengers or goods to which any provision of paragraphs (a) and (b) applies;

(d) the letting on hire of any means of transport for use in a place outside Singapore throughout the period of the hiring which —

(i) are exported by the less or to such a place; or

(ii) are in such a place at the time of the supply;

(e) subject to subsection (4B), services supplied directly in connection with land or any improvement thereto situated outside Singapore;

(f) subject to subsection (4B), services supplied directly in connection with goods situated outside Singapore when the services are performed;

(g) subject to subsection (4B), services supplied directly in connection with goods for export outside Singapore and supplied to a person who belongs in a country other than Singapore, at the time the services are performed;

(h) prescribed financial services supplied directly in connection with goods for export outside Singapore;

(i) services of any of the following descriptions which are performed wholly outside Singapore:

(i) cultural, artistic, sporting, educational or entertainment services;

(ii) exhibition or convention services; or

(iii) services ancillary to, including that of organising the performance outside Singapore of the services referred to in sub-paragraphs (i) and (ii);

(j) subject to subsections (4B) and (4C), services supplied —

(i) under a contract with a person who belongs in a country outside Singapore; and

(ii) which directly benefit a person who belongs in a country other than Singapore and who is outside Singapore at the time the services are performed;

(k) prescribed services supplied —

(i) under a contract with a person wholly in his business capacity (and not in his private or personal capacity) and who in that capacity belongs in a country outside Singapore; and

(ii) which directly benefit a person wholly in his business capacity (and not in his private or personal capacity) and who in that capacity belongs in a country other than Singapore;

(l) prescribed services in connection with —

(i) the handling of ships or aircraft; or

(ii) the handling or storage of goods carried in any ship or aircraft;

(m) pilotage, salvage or towage services performed in relation to ships or aircraft;

(n) services comprising the surveying of any ship or aircraft or the classification of any ship or aircraft for the purposes of any register;

(o) the supply (including the letting on hire) of any ship or aircraft;

(p) prescribed services comprising the repair, maintenance, broking or management of any ship or aircraft;

(q) prescribed services comprising the provision of any means of telecommunication transmitted —

(i) from a place outside Singapore to another place outside Singapore;

(ii) from a place in Singapore to a place outside Singapore; or

- (iii) from a place outside Singapore to a place in Singapore;
- (r) services supplied in relation to a trust, where the services and the person supplying the services satisfy such conditions as may be prescribed;
- (s) services supplied —
 - (i) under a contract with a person who belongs in a country outside Singapore; and
 - (ii) which directly benefit a person who belongs in a country other than Singapore,
 relating to the co-location in Singapore of computer server equipment belonging to the person referred to in sub-paragraph (i) or (ii);
- (t) prescribed services in connection with the provision of an electronic system relating to the import of goods into or the export of goods out of Singapore;
- (u) subject to subsection (4D), services comprising either of or both —
 - (i) the supply of a right to promulgate an advertisement by means of any medium of communication; and
 - (ii) the promulgation of an advertisement by means of any medium of communication,
 where the Comptroller is satisfied that the advertisement is intended to be substantially promulgated outside Singapore;
- (v) the supply (including the letting on hire) of any air container or sea container, which is used or to be used for the international transportation of goods and which complies with such other requirements as may be prescribed; or
- (w) prescribed services comprising the repair, maintenance or management of any air container or sea container, which is used or to be used for the international transportation of goods and which complies with such other requirements as may be prescribed.

[25/96;31/2000;43/2002;19/2003;50/2004]

(4) For the purposes of subsection (3) —

- (a) “aircraft” means an aircraft which is not used or intended for use for recreation or pleasure;

"co-location" , in relation to computer server equipment, means the provision of a physical environment for the operation of the computer server equipment;

"ship" means a ship (including an oil rig) which is not designed or adapted for use for recreation or pleasure and excludes any vessel licensed under the Maritime and Port Authority of Singapore Act (Cap. 170A) as a passenger harbour craft or pleasure craft;

- (b) the services in subsection (3) (e) include —
- (i) services in the course of the construction, alteration, repair, maintenance or demolition of any building or any civil engineering work; and
 - (ii) services such as are supplied by estate agents and auctioneers, architects, surveyors, engineers and others involved in matters relating to land;
- (c) the supply in subsection (3) (o) of a ship or, as the case may be, an aircraft includes the supply of services under a charter of that ship or aircraft except where the services supplied under such a charter consist of any of the following:
- (i) transport of passengers;
 - (ii) accommodation;
 - (iii) entertainment;
 - (iv) catering of food or beverage;
 - (v) education,

being services performed substantially in Singapore.

[7/96;43/2002;50/2004]

(4A) For the purposes of subsection (3) (j), (k) and (s), the person with whom the contract is made and the person who directly benefits from the services may be the same person or different persons.

[50/2004]

(4B) The services referred to in subsection (3) (e), (f), (g) and (j) shall not include any services comprising either of or both —

- (a) the supply of a right to promulgate an advertisement by means of any medium of communication; and
- (b) the promulgation of an advertisement by means of any medium of communication.

(4C) The services referred to in subsection (3) (j) shall not include any services which are supplied directly in connection with —

(a) land or any improvement thereto situated inside Singapore; or

(b) goods situated inside Singapore at the time the services are performed, other than goods referred to in subsection (3) (g).

(4D) The services referred to in subsection (3) (u) shall not include any services comprising only of the promulgation of an advertisement by means of the transmission, emission or reception of signs, signals, writing, images, sounds or intelligence by any nature of wire, radio, optical or other electro-magnetic systems whether or not such signs, signals, writing, images, sounds or intelligence have been subjected to rearrangement, computation or other processes by any means in the course of their transmission, emission or reception.

(5) Where a description referred to in subsection (3) is a transaction which would not otherwise be a supply of services, the transaction shall, for the purposes of this Act, be treated as a supply of services in Singapore.

(6) A supply of goods is zero-rated where the Comptroller is satisfied that the person supplying the goods —

(a) has exported them; or

(b) has shipped them for use as stores on a voyage or flight to or from a destination outside Singapore or as merchandise for sale by retail to persons carried on such a voyage or flight in a ship or aircraft,

and in either case, if such other conditions or restrictions, if any, as may be prescribed by the Minister in regulations or as the Comptroller may impose are fulfilled.

(7) The Minister may by regulations provide for the zero-rating of supplies of goods, or of such goods as may be specified in the regulations, in cases where the Comptroller is satisfied that the goods have been or are to be exported and such other conditions, if any, as may be specified in the regulations or as the Comptroller may impose are fulfilled.

(8) Where the supply of any goods has been zero-rated under subsection (6) or regulations made under subsection (7) and —

(a) the goods are found in Singapore after the date on which they were alleged to have been or were to be exported or shipped; or

(b) any condition specified in the regulations made under subsection (6) or (7) or imposed by the Comptroller is not complied with, and the presence of the goods in Singapore after that date or the failure to comply with the condition has not been authorised for the purposes of this subsection by the Comptroller, the tax that would have been chargeable on the supply but for the zero-rating shall become payable immediately by the person to whom the goods were supplied or by any person in whose possession the goods are found in Singapore and the goods shall be liable to seizure.

(9) The Comptroller may, if he thinks fit, waive payment of the whole or part of the tax payable under subsection (8). (Section 21 of the Goods and Services Tax Act (Chapter 117A))

[UK VAT Act 1983, s. 16; NZ GST Act 1985, s. 11 (2)]

[25/96]

3. Zero-rating of supply of certain tools, machinery and prototypes

21A. —(1) Subject to such conditions as the Minister may prescribe, the supply by any taxable person of —

- (a) any prescribed tool or prescribed machinery used in the manufacture of goods;
- (b) any services directly in connection with such tool or machinery; or
- (c) any prototype of such tool or machinery,

to a person who belongs in a country outside Singapore and who is not a registered person, shall be zero-rated where such tool or machinery is used in Singapore for the manufacture of goods for the person who belongs in a country outside Singapore.

(2) Where a supply of goods or services by a taxable person is zero-rated under subsection (1), then, whether or not tax would be chargeable on the supply apart from this section

- (a) no tax shall be charged on the supply; but
- (b) it shall in all other respects be treated as a taxable supply,

and accordingly the rate at which tax is treated as charged on the supply shall be nil. (Section 21A of the Goods and Services Tax Act (Chapter 117A))

ภาคผนวก จ

การคำนวณภาษีสินค้าและบริการ

1. How do I claim the input tax credit?

When you submit your GST return to the Comptroller of GST, you can deduct the total input tax you have paid on your business purchases from the total output tax you have collected from your customers. The difference, called net GST payable or net GST refundable, is what you will, respectively, pay to or obtain refund from the Comptroller of GST. (Inland Revenue Authority of Singapore, 2008c : Online)

2. Disallowance of input tax

26. Input tax incurred by a taxable person in respect of any of the following:

- (a) club subscription fee;
- (b) medical and accident insurance premium;
- (c) medical expenses;
- (d) family benefits;
- (e) any transactions involving betting, sweepstakes, lotteries, fruit machines or

games of chance,

Shall be excluded from any credit under sections 19 and 20 of the Act. (Regulation 26 of the Goods and Services Tax (General) Regulations)

3. Disallowance of input tax relating to motor car

27. Input tax incurred by a taxable person on

- (a) the supply or importation of a motor car; or
- (b) the supply or importation of goods or supply of services, used by him

directly in connection with a motor car,

Shall be excluded from any credit under sections 19 and 20 of the Act. (Regulation 27 of the Goods and Services Tax (General) Regulations)

“Motor Car” means a motor car which is constructed or adapted for the carriage of not more than 7 passengers exclusive of the driver and the weight of which unladen does not exceed 3,000 kilograms but does not include

- (a) a motor car registered before 1st April 1998 as a business service passenger vehicle for the purposes of the Road Traffic Act (Cap. 276);
- (b) a taxi;
- (c) a motor car registered as a private car (school transport);
- (d) an unused motor car which has not been previously registered under the Road Traffic Act supplied or imported for the purpose of being let on hire or sold;
- (e) a motor car supplied to a financial institution for the purposes of making a supply of that motor car by the financial institution under a hire purchase contract;
- (f) a motor car supplied to or imported by a taxable person of being let on hire or sold by that taxable person who is a dealer of motor cars licensed under the Secondhand Dealers Act (Cap. 288); and
- (g) a motor car used for instructional purposes for reward and registered under paragraph IX (1) of the Second Schedule to the Road Traffic (Motor Vehicles, Registration and Licensing) Rules (R5) by a person who holds a driving school licence issued under the Road Traffic Act. (Regulation 25 of the Goods and Services Tax (General) Regulations)

ภาคผนวก จ

การจดทะเบียนภาษีสินค้าและบริการ

1. Liability to Register

1.1 When am I liability to register for GST?

1.1.1 You are liable to register for GST when your annual taxable turnover is more than S\$1 million or you are currently making taxable supplies and your annual taxable turnover is expected to be more than S\$1 million.

1.1.2 If your business was transferred to you, you have to include the turnover of your transferor (previous owner) to determine your liability, i.e. you are liable for registration if your transferor (previous owner)'s turnover for the past three quarters and the business turnover for your current quarter is more than S\$1 million.

1.2 How to determine my liability to register?

You can determine your liability to register for GST using prospective or retrospective view. The table below summarises your liability to register, notification of liability and effective date of registration under each of the two views.

	(A) Retrospective View	(B) Prospective View
Your liability will arise if:	At the end of any quarter*, where the total value of all your taxable supplies made in Singapore in that quarter and the previous 3 quarters is more than S\$1 million. If you expect that the value of your taxable supplies in the next 4 quarters will not be more than S\$1 million, you are not require to be registered.	At any time, if there are reasonable ground for believing that the total value of your taxable supplies in the next 12 months will be more than S\$1 million.

	(A) Retrospective View	(B) Prospective View
Your liability will arise if: (continue)	However please note that if the value of your taxable supplies for the next 4 quarters subsequently is more than S\$1 million, the Comptroller will backdate your GST registration.	You must be currently making taxable supplies to come under this basis. Otherwise, you should apply for voluntary registration
You are required to apply for GST registration:	Within 30 days of the end of that relevant quarter*.	Within 30 days from the date on which you made a forecast that your taxable turnover for the next 12 months will be more than S\$1 million.
Your date of registration will be:	End of the month following the month in which the 30th day falls.	End of 30 days from the date of your forecast.

* Quarter means a period of 3 months ending on the last day of March, June, September or December

Note: You should start charging GST from the date you are registered for GST. GST paid on your business purchases and imports can be claimed from this date onwards.

1.3 What should I do if there is a transfer of business from a GST registered owner? Should I register again?

When there is a transfer of business, for example, from a sole-proprietor (previous owner) to a limited company (new owner), the parties involved must inform the Comptroller of the transfer in writing within 30 days of the date of transfer. The limited company is not allowed to use the GST registration number of the sole-proprietor. The limited company must apply for GST registration separately if it is required under the Act to register or it can opt to register for GST on a voluntary basis. The sole-proprietor will have to de-register for GST if he ceases to make any taxable supplies.

2. How Do I register?

2.1 You have to complete and submit the form GST F1 “Application for GST Registration” together with the required documents (as stated in the form) to the Comptroller of GST. Please read the explanatory notes carefully before completing the form.

2.2 For partnership businesses, you must complete and submit an additional form, GST F3 “Notification of Liability to be Registered: Details of All Partnerships and Partners”, together with the form GST F1 to the Comptroller of GST.

2.3 You can apply for GST registration online via myTax Portal if you have been authorized to use other IRAS e-Services (e.g. e-Filing Corporate Tax returns/ Tax Clearance returns/ e-Submission of employment income).

3. Responsibilities of a GST registered trader

After your GST registration is approved, you will receive the Notification of GST Registration. The notification will state your GST registration number and effective date of GST registration. As a GST registered person, you need to comply with the requirements under the GST Act.

4. What should I do if there is any change in material information relating to my business?

If there is a change in your business circumstances, for example a change in business address or conversion from a partnership to a sole-proprietorship business, you will have to notify the Comptroller of GST within 30 days from the date of the change by submitting the form “Notification of Changes in Business Details” downloadable from <http://www.iras.gov.sg> > Quick links > Tax Forms > GST together with the relevant documents stated in the form. (Inland Revenue Authority of Singapore, 2008a : Online)

5. Voluntary Registration

5.1 Traders making taxable supplies below S\$1 million or you have not started making taxable supplies

If your annual taxable turnover is below the threshold of S\$1 million or you have not started making taxable supplies but expect your taxable turnover to exceed S\$1 million in the next 12 months, you may apply for voluntary registration provided:

- (1) you make or intend to make taxable supplies; and
- (2) you carry on business and intend to make such supplies in the course or furtherance of that business.

However, once you have voluntarily registered, you must remain registered for at least 2 years. The Comptroller of GST may also impose other conditions when reviewing your application, e.g. the requirement of security deposits on a case-by-case basis.

5.2 Traders making exempt supplies that are deemed to be international services under the GST Act

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

5.3 Traders Making Out-Of-Scope Supplies

You may also apply for voluntary registration if you make certain 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; and
- (3) you are carrying on a business and make or intend to make:
 - (a) supplies outside Singapore which would be taxable supplies if made in Singapore; or
 - (b) supplies within a Zero GST Warehouse Scheme.

6. Exemption from Registration

You can apply to the Comptroller of GST for exemption from registration if you make or intend to make wholly or mainly zero-rated supplies even if your turnover exceeds S\$1 million. (Inland Revenue Authority of Singapore, 2008c : Online)

7. Group Registration

7.1 Scope of GST Group Registration

GST group registration is a facility that allows several companies to group and centerlise their administration for GST reporting purposes. One of the companies is then nominated by the proposed group as the “representative member” subject to Comptroller’s approval. On successful application, the Comptroller will register the group in the name of the representative member.

7.2 Advantages of GST Group Registration

7.2.1 GST group registration helps to reduce the GST administration costs because supplies made between member companies would be disregarded for GST purposes. The timing problems of intra-group supplies would be avoided and the compliance costs would also be reduced.

7.2.2 Group registration can also result in better cash flow management for the group if goods and services are regularly supplied between member companies. This will especially be true where large assets are transferred within the group. (Inland Revenue Authority of Singapore, 2008b : Online)

7.3 If a group of persons come under group registration

7.3.1 supplies made between member companies can be disregarded;

7.3.2 any business carried on by a member of the group shall be treated as carried on by the representative member;

7.3.3 any other supply of goods or services by or to a member of the group shall be treated as a supply by or to the representative member;

7.3.4 any tax paid or payable by a member of the group on the importation of any goods shall be treated as paid or payable by the representative member;

7.3.5 all members of the group must adopt the same prescribed accounting period and the same accounting basis;

7.3.6 each member must be registered in its own right;

7.3.7 every member is required to keep records;

7.3.8 tax invoices issued by any group member should bear the registration number that is issued to the group; and

7.3.9 the group is treated as one person for the purposes of applying the “De Minimis Limit” (Inland Revenue Authority of Singapore, 2008c : Online)

7.4 Qualifying Criteria for GST Group Registration

7.4.1 Business must satisfy all the following criteria before they are allowed to be grouped (this includes new member to be included to the group)

7.4.2 Each member in the proposed group must be individually registered for GST.

7.4.3 Each member in the proposed group must possess at least one of the following attributes:

(1) Is resident in Singapore or has an established place of business in Singapore; or

(2) Has an annual turnover of at least S\$1 million; or

(3) Is listed on a securities exchange established in or outside Singapore;

or

(4) Is a subsidiary of a body corporate that fulfils (2) or (3); or

(5) Is financed by an entity (as part of its venture capital investment business) who fulfils (2) or (3).

7.4.4 The representative member in the proposed group must be a corporate body resident in Singapore or a corporate body with an established place of business in Singapore.

7.4.5 Where a proposed group comprises overseas person who does not fulfils (1), the representative member must also fulfils (2), (3), (4) or (5)

7.4.6 The control requirements for the group membership are specified in Regulation 4 of the GST (General) Regulations. These are:

- (1) one of the members controls each of the others; or
- (2) one non-member (whether a body corporate or an individual) controls all the member; or
- (3) two or more individuals (non-member) carrying on a business in partnership control all of the members. (Inland Revenue Authority of Singapore, 2008b : Online)

8. Divisional Registration

8.1 What is divisional registration

8.1.1 Where a registered person carries on his business through separate divisions or where he carries on different businesses, he may apply to the Comptroller of GST to register any of the divisions or businesses separately. If the Comptroller agrees, each division would be given a separate GST registration number and would submit its own GST return.

8.1.2 A registered person does not have to apply for separate registration for all his divisions; he can retain some divisions under the parent body's registration number. The S\$1 million turnover registration limit applies to the registered person in its entirety and not to each separately registered division. For example, a registered person may have an annual turnover of S\$5 million. After divisionalising, each division has a turnover of S\$1 million or less. Each division must still charge and account for GST since the turnover of the registered person, as a whole, is more than S\$1 million. All the divisions, whether separately registered or retained under the parent body's registration, will have to charge GST on taxable supplies made.

8.1.3 Divisional registration does not alter a taxable person's GST liability. GST is chargeable only on supplies made by a division or business to persons outside the entity. Supplies made by a division or business to another division or business of the same entity should be ignored for GST accounting purposes. Similarly, GST is not chargeable on allocation of expenses to the various divisions.

8.2 Conditions for Divisional Registration

8.2.1 An applicant must satisfy the following conditions before divisional registration is allowed:

- (1) the applicant must be a registered taxable person;

(2) it is likely to cause real difficulty for the taxable person to submit a single return in respect of all the businesses or divisions;

(3) each division or business maintains an independent system of accounting;

(4) each division or business is separately identifiable by reference to the nature of the activities carried on or by reference to the location; and

(5) each division or business has the same prescribed accounting period.

8.2.2 The Comptroller of GST has the discretion to impose additional conditions or requirements before he approves an application.

8.2.3 Please note that corporate bodies approved for group registration will not be allowed separate registration for their divisions since group treatment and divisional registration are incompatible. (Inland Revenue Authority of Singapore, 2009a : Online)

ภาคผนวก ข

การจัดทำใบกำกับภาษีสินค้าและบริการ

1. Tax Invoice

1.1 What is a tax invoice?

Whenever you supply standard-rated goods or services to another registered person, you must give him a tax invoice. This is document containing certain information about the supply that you have made and it is similar to your normal invoices except for the additional details required. In fact, it can be used to replace your normal invoice. Your customers need tax invoice to claim the input tax on the GST you have charged them. Tax invoices must be issued within 30 days from the time of supply.

1.2 What information is required on a tax invoice?

The tax invoice must show the following:

- (1) the words “tax invoice” in a prominent place;
- (2) an identifying number;
- (3) the date of issue of the invoice;
- (4) your name, address and GST registration number;
- (5) your customer’s name (or trading name) and address;
- (6) the type of supply e.g. credit sale, hire-purchase, loan;
- (7) a description of the goods or services supplied;
- (8) for each description, the quantity of goods or the extent of services and the amount payable (excluding tax);
- (9) and cash discount offered;
- (10) the total amount payable excluding tax, the rate of GST and the total tax chargeable shown separately;
- (11) the total amount payable, including tax.

1.3 What if I invoice a foreign currency?

If you invoice in a foreign currency, the following items on the tax invoice must be converted into Singapore dollar at the selling rate of exchange prevailing in Singapore at the time of supply:

- (1) the total amount payable (excluding tax);
- (2) the total tax chargeable;
- (3) the total amount payable (including tax)

For foreign currency, the use of the following exchange rates corresponding to the time of supply is acceptable to the Comptroller and there is no requirement to write in for approval.

- (1) daily exchange rates (buying, selling or average of the two) of any bank operating in Singapore; or
- (2) exchange rates published by Singapore Customs which are updated fortnightly;
- (3) other exchange rates approved by the Comptroller.

However, for those businesses that would like to use other rates or methods in determining the exchange rates, they will have to write in to the Comptroller for approval. The in-house exchange rates must satisfy the following conditions:

- (1) the rate is reflective of the exchange rate in Singapore money market at the relevant point in time;
- (2) for companies which are using rates or methods determined by overseas head office, they may be allowed if the rates are determined with reference to overseas money market;
- (3) the rate or method is objectively verifiable;
- (4) the rate is updated at least once every three months; and
- (5) the Comptroller is to be notified of any change in the basis of arriving at the rate.

1.4 Can I issue a simplified tax invoice?

If the amount payable stated in the tax invoice, including tax, is S\$1,000 or less, the simplified tax invoice you issue need contain only the following particulars:

- (1) your name, address and GST registration number;
- (2) the date of issue of the invoice;

- (3) the description of the goods or services supplied;
- (4) the total amount payable including tax; and
- (5) the word “Price Payable includes GST”.

However, you cannot use simplified tax invoice for zero-rated or exempt supplies. You should use either your normal invoices or tax invoices for these supplies.

2. Credit Note

Credit notes are valid if they are issued to correct a genuine mistake or to give a proper credit under the following situations:

- (1) correction of a genuine mistake;
- (2) supply has not taken place;
- (3) charges which have been partly or fully waived before the delivery of goods;
- (4) goods or services are accepted, but the terms of the contract are not fully met;
- (5) goods are returned or services are not accepted;
- (6) goods and services are supplied for an unascertained consideration.

However, they may not be valid under the following situations:

- (1) waiver of charges (e.g. to cancel a bad debt);
- (2) goods have been delivered or services performed and all terms of contract have been fulfilled. GST should be on the originally agreed price.

To be valid for GST purposes, a credit note must show clearly:

- (1) an identifying number;
- (2) the date of issue;
- (3) your name, address and GST registration number;
- (4) your customer’s name and address;
- (5) the reason for the credit
- (6) a description sufficient to identify the goods and services for which credit is being allowed;
- (7) the quantity and amount credited for each description;
- (8) the total amount credited, excluding tax;
- (9) the rate and amount of tax credited; and

(10) the total amount credited, including tax.

The number and date of the original tax invoice should also be shown on the credit note, if possible. If you are unable to do so, you must be able to satisfy the Comptroller of GST by other means that you have accounted for tax on the original supply. (Inland Revenue Authority of Singapore, 2007a : Online)

3. Electronic Tax Invoice

You do not need to seek approval from IRAS to issue electronic tax invoices. However, there are criteria to be complied with for the issuance of electronic tax invoices.

The following are the criteria that you are required to comply with for issuing of electronic tax invoices:

(1) You must establish internal controls to ensure that the electronic tax invoices issued and transmitted to customers are complete and accurate;

(2) You must establish controls to ensure that the electronic tax invoices cannot be manipulated before and during transmission;

(3) You must establish internal controls to ensure that all output GST resulting from these electronic transactions will be fully accounted to the Inland Revenue Authority of Singapore in your GST returns;

(4) You must ensure that the electronic tax invoices issued and transmitted to customers contain all the details required under regulation 11 or regulation 13 of the Goods and Services Tax (General) Regulations 1993, where applicable;

(5) You will not issue tax invoices in paper form to customers whom you already issued electronic tax invoices. In the event that you need to issue the tax invoices in paper form, you must take the necessary measures to prevent double claiming of input tax by your customers; and

(6) You will print and keep a hard copy of electronic tax invoices issued if you do not intend to store the tax invoices in electronic media. (Inland Revenue Authority of Singapore, 2007b : Online)^g

ภาคผนวก ข

การยื่นแบบแสดงรายการและนำส่งภาษีสินค้าและบริการ

1. Due date to file returns

GST returns are due one month after the end of the accounting period covered in the return. For example, if the GST return is for the quarter ending Jun 2008, the due date to file is 31 Jul 2008.

You are required to file a 'Nil' GST return even if there is no business activity during the accounting period.

If you are under the special GST accounting periods, the deadline to submit the return is one month after the cut-off date of the special accounting period. For example, if the GST return is for the special accounting period from 05 Apr 2008 to 05 Jul 2008, the due date to file is 05 Aug 2008.

2. Due date to make payments

GST payments are due one month after the accounting period covered in the GST return. For example, if you have a net GST payable of \$1,000 for the quarter ending Jun 2008, the deadline to make payment is 31 Jul 2008. If you choose GIRO, the deduction will be made 15 days later, i.e. 15 Aug 2008.

If you have applied for special GST accounting periods, the deadline to make GST payment is one month after the cut-off date of the special accounting period. For example, if the GST return is for the special accounting period from 05 Apr 2008 to 05 Jul 2008, the due date to make GST payment is 05 Aug 2008. (Inland Revenue Authority of Singapore, 2009b : Online)

3. What is an Accounting Period?

The period covered by the return is called an accounting period. It is also known as a prescribed accounting period.

The standard accounting period is three months. Accounting periods of one month and six months are also available but subject to the Comptroller's approval.

4. Return

4.1 When will the e-return or paper return be issued to me?

4.1.1 e-Filing

Once you have started to e-file your GST F5, your next GST return will be made available online by the end of each accounting period. You can e-file your GST F5 one day after the end of the accounting period.

4.1.2 Paper Filing

If you have not been informed of compulsory e-Filing or you have not tried e-Filing before, the GST F5 will be sent to you at regular intervals. You must complete each return and submit it to The Comptroller of Goods and Services Tax, Robinson Road, P.O. Box 231, Singapore 900431 on or before due date.

5. What is my net amount payable is less than S\$5.00?

If your net amount payable, calculated to the nearest cent, at the end of each accounting period is less than S\$5.00, no payment need to be made. Similarly, if the net amount refundable is less than S\$5.00, there will be no refund. (Inland Revenue Authority of Singapore, 2008d : Online)

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