



INLAND REVENUE  
AUTHORITY  
OF SINGAPORE

[Home](#) > [GST](#) > [Non-GST registered businesses](#) > [Registering for GST](#) >

## Applying for GST Registration

You may find details on the GST registration process and matters pertaining to the GST registration of overseas entities and joint ventures below.

**Jump To** [Select Subheading](#) ▾

### GST Registration Process

The GST registration process differs slightly depending on the type of registration and constitution of your business. You are encouraged to plan ahead when applying for GST registration.

[BACK TO TOP](#) ^

### Step One: Determine the Type of GST Registration



You must determine if you are applying for compulsory or voluntary GST registration.

Please refer to [Do I need to register](#) for more details.

[BACK TO TOP](#) ^

### Step Two: Complete e-Learning Course (Only for Voluntary Registration)

For voluntary registration, the company director / sole-proprietor/ partner/ trustee must complete two e-Learning courses - "[Registering for GST](#)" and "[Overview of GST](#)" - and pass the quiz. You are not required to do so if:

- The company director/ sole-proprietor/ partner of the business has the experience of managing other existing GST-registered businesses; or
- The person who prepares your GST returns is an Accredited Tax Advisers (ATA) or Accredited Tax Practitioners (ATP); or
- The person who prepares your GST returns has completed both e-Learning courses within the last two years.

## Step Three: Submit Your Application for GST Registration



All applications for GST registration are to be submitted online via [myTax Portal](#).

### Things to note:

- You must first be authorised in [CorpPass](#) by the business to be able to access the GST registration e-Service on myTax Portal. The authorisation can be for access to any of IRAS' e-Services (e.g. e-Filing of Corporate Tax / e-Submission of employment income).
- You will be required to attach [supporting documents](#) at the end of the application process. Please prepare the required documents in softcopy before you start the application process.
- Businesses registering for GST on a voluntary basis are required to be on the GIRO plan for GST payment and refund. Please mail the completed original copy of the [GIRO application form](#) to 55 Newton Road Singapore 307987 after submitting your application online.



If this is your first time applying for GST registration, please refer to the detailed step-by-step video guide.

### Registering for GST (Video Guide)



Any person with a CorpPass account, which has been authorised to access IRAS' e-Services (e.g. e-Filing of Corporate Tax / e-Submission of employment income) on behalf of your business, can apply for GST registration online via myTax Portal.

If none of your employees or third parties have a CorpPass account, please refer to [IRAS' CorpPass webpage](#) on how to register for CorpPass.

[BACK TO TOP](#) ^

## Step Four: GST Registration Application is Processed

To facilitate the processing of your application, please ensure that your application is duly completed with the necessary supporting documents.



We usually take 10 working days to process your application.

We may request for additional information and supporting documents subsequently through email or letter. Applications with incomplete information or insufficient supporting documents will be regarded as withdrawn.

If your application is approved, you will receive a letter of notification of your GST registration.



You will also be notified of the approval via SMS or email if you have provided a local mobile number or email address in the application.

### Processing of GIRO forms

The GIRO application form submitted will be sent to your bank for approval. The approval process may take between two to four weeks. We will inform you separately via letter if the bank rejects your application.

Most banks will usually notify the applicants directly for GIRO applications accepted by them. IRAS will not send any letter for approved applications.

[BACK TO TOP](#) ^

## Step Five: Receive Notification of Effective Date of Registration



If your application is successful, a letter will be sent to your [registered address](#) to notify that you have been GST registered.

The letter will provide the following details:

- 1. Your GST Registration Number**

This is the number you have to print on your invoices, credit notes and receipts; and

## 2. Your Effective Date of GST Registration

This is the date when you have to start charging and collecting GST on your taxable supplies. You must not charge or collect GST before the effective date of your GST registration.

You may also retrieve a copy of the notification letter by logging in to [myTax Portal](#) (select "Notices/Letters")

If you are late in your application for compulsory registration, your effective date of registration will be backdated to the date you ought to have been registered. This is determined based on when you were [liable for GST registration](#).

If you applied for registration on a voluntary basis, you will be registered within two to three weeks from the date of the approval letter. The date of registration will not be backdated for the purpose of claiming input tax.



Please refer to [responsibilities of a GST-registered business](#) for information on what you must do from your Effective Date of GST Registration.

[BACK TO TOP](#) ^

## GST Registration for Overseas Entities

An overseas entity is defined as one that is not a resident in Singapore and/or does not have an established place of business in Singapore.

The same rules on GST registration apply for both local and overseas entities. To find out if you, as an overseas entity, must register for GST, refer to [Do I Need To Register](#).

If you are registering for GST, you must appoint a local agent in Singapore, known as a Section 33(1) agent, who will act on your behalf for all your GST matters. This agent is responsible for the accounting and payment of GST.

Please follow the [GST registration process](#) to apply for GST registration. In addition, you need to provide a letter to appoint a local agent (refer to last page of "[Document Checklist](#)").

## Alternatives for Overseas Entities that Import Goods for Supply in Singapore

If you import goods for supply in Singapore, you have the following alternatives:

1. You can import goods into Singapore and supply them in your business name. If your taxable supplies exceed the threshold, GST registration is compulsory. Otherwise, you may choose to register for GST voluntarily so that you can claim GST paid on imports.
2. You may appoint a GST-registered Singapore agent who will import and supply goods on your behalf. This agent, known as a Section 33(2) agent, is responsible for the goods as if he is the principal. He will import goods into Singapore in his name and claim GST paid on imports.

Subsequent supply of the goods will be treated as his taxable supplies and he has to account for GST on the supplies. You do not need to register for GST.

[BACK TO TOP](#) ^

## GST Registration for Joint Ventures

A Joint Venture (JV) is a business arrangement where two or more parties (members) come together to carry out certain activities jointly.

### Registered with ACRA

If registered with ACRA, a JV is a legal entity and can be registered for GST.

### Not Registered with ACRA

If not registered with ACRA, a JV can only be registered for GST if:

- a. The JV is a distinct, organised entity with documentary evidence governing the constitution, objects, rules and activities. Documentary evidence includes partnership agreements, JV contracts, deeds, and letters of undertaking among others;
- b. The members are carrying on a business in common under the JV;
- c. The JV is in the business of making taxable supplies;
- d. Each member is participating in the business carried on by the JV; and
- e. One member is nominated and authorised by the others as the representative member to fulfil the administrative requirements of filing and payment of GST as well as other GST obligations for and on behalf of the JV.

The same rules on GST registration for partnerships apply to JVs. To find out if your JV must register for GST, refer to [Do I Need To Register](#) .

## Appointing a Local Agent for Non-Resident JV Members



If all the members are **not residents in Singapore** , the JV must appoint a local agent in Singapore, known as a Section 33(1) agent, who will act on the JV's behalf for all the GST matters. This agent is responsible for the accounting and payment of GST.

A duly completed letter has to be submitted to appoint a local agent (refer to last page of "[Document Checklist](#)").

[BACK TO TOP](#) ^