

**GST F10
APPLICATION FOR MAJOR EXPORTER SCHEME (MES)**



INLAND REVENUE
AUTHORITY
OF SINGAPORE

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

Important notes:

You should submit this application only if you satisfy the conditions of the scheme. Please read the e-Tax Guide on "[Major Exporter Scheme](#)" to find out if you are eligible for the scheme and "[ASK Annual Review Guide](#)" on the required self-review. If you have all the right information on hand, this form should take 20 minutes to complete.

You will need the following information to complete the form:

- 1) GST registration number
- 2) Total values of your imports, zero-rated supplies and total supplies including those made as an agent under section 33(2), section 33A and section 33B for the immediate past financial year or any 12 continuous calendar months within the past 18 calendar months (after adjusting errors disclosed in Certified ASK "[Assisted Self-Help Kit](#)"); or projected values of the same for the next 12 months from the start of export activities if you are a newly set-up business or new in export activities.
- 3) Types of exempt supplies made (*refer to e-Tax Guide on "[Partial Exemption and Input Tax Recovery](#)"* for more information on the De-Minimis Rule and Regulation 33 exempt supplies).
- 4) Name, UEN or GST number of businesses that you import goods on behalf of (*refer to e-Tax guides on "[Guide on Imports](#)"* for the requirements on agents under Section 33(1), section 33(2) or section 33A of the GST Act; and "[Claiming of GST on Re-Import of Value Added Goods](#)" for agents under section 33B of the GST Act).

After completion of the form, you will need to:

- 1) Submit all the required documents listed in the next section with this application by post. Incomplete application or documents may be rejected or will delay the processing of your application.
- 2) Keep a copy of this completed form and the documents attached for your internal records.
- 3) Appoint declaring agents through online e-Service "Apply for Declaring Agents" at mytax.iras.gov.sg upon approval of the scheme.

Documents to submit

The types of documents to be submitted with this application:

You have export activities for at least 1 year (*Complete Section 2*)

Submit with this Application:

- Certified "ASK: Declaration Form on Completing Annual Review & Voluntary Disclosure of Errors" (Section 3 of ASK) on the 12-month period declared under Section 2 of this application.

- A Letter of Confirmation and Undertaking (refer to Specimen A) if you are importing goods on behalf of others.

Note:

- You will be notified in writing if a Letter of Guarantee (LOG) is required after we have reviewed your application.
- Upon approval, the MES validity period is 3 years.

You have not started or have export activities for less than 1 year (*Complete Section 3*)

Submit with this Application:

- A Letter of Confirmation and Undertaking (refer to Specimen A) if you are importing goods on behalf of others.

Note:

- You will be notified in writing if a Letter of Guarantee (LOG) is required after we have reviewed your application.
- Upon approval, you will be granted provisional approval of the MES for a period of 15 months.

Submit after one year:

- The Certified "ASK: Declaration Form on Completing Annual Review & Voluntary Disclosure of Errors" ["Certified ASK"] (Section 3 of ASK) on the 12-month projected period.
- Value of zero-rated supplies and percentage of zero-rated supplies out of total supplies for the next 12-month period after adjusting for errors disclosed in the Certified ASK.

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SECTION 1: APPLICANT

Full Name of Sole-Proprietor / Partnership / Limited Company / Representative Member / Parent Entity

GST Registration Number

Unique Entity Number (UEN)

COMPLETE EITHER SECTION 2 OR 3

For GST Group registration, you have to total up the values of imports and supplies of all your group members for this declaration except when applying for inclusion of new member(s) to an existing GST Group with MES status. For the latter scenario, you are only required to provide the value of imports and supplies of the new member(s).

For GST Divisional registration, you have to provide the total values of imports and supplies of your company including sole-proprietorship businesses (if any) for this declaration.

SECTION 2: PAST VALUES OF IMPORTS AND SUPPLIES (Where export activities are of at least one year)

2.1 Immediate past financial year or any 12 continuous calendar months within the past 18 calendar months

 D D M M Y Y Y Y

 to
 D D M M Y Y Y Y

2.2 Are there errors disclosed in your Certified ASK?

Yes

No

2.3 Are your zero-rated supplies (after adjusting for errors disclosed in the Certified ASK, if any):

(a) more than 50% of the total supplies?

(b) more than S\$10 million in value?

2.4 Total value of goods imported (after adjusting errors disclosed in the certified ASK, if any)

S\$

. 00

SECTION 3: PROJECTED VALUES OF IMPORTS AND SUPPLIES (Where export activities are less than one year or have yet to start)

3.1 State the date that you commenced / will commence your export activities

 D D M M Y Y Y Y

3.2 Was your business transferred to you by another GST-registered person?

Yes

No

If "Yes", please state the following information:-

(a) Date of Transfer

 D D M M Y Y Y Y

(b) Nature of Transfer

Full Transfer

Partial Transfer

Conversion to Sole-proprietor/Partnership/Pte Ltd

(c) Name and GST Registration Number of the Transferor (Previous Owner):-

Name

GST Registration Number

3.3 Is there a change in the nature of your business activities in the past 12 months?

Yes

No

If "Yes", please state the date and details of the change.

 D D M M Y Y Y Y

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[Redacted]

[Redacted]

3.4 Have you concluded any contracts or received any confirmed orders from your clients? If "No", please state the reason(s) for applying for this scheme. Yes No

3.5 Projected values for the 12-month period from start of export activities to

D D M M Y Y Y Y D D M M Y Y Y Y

3.6 Your imports & supplies including goods belonging to others that you acted as agents under section 33(2), 33A & 33B of the GST Act (Refer to permissible scenarios under paragraph 3.3.1 of the e-Tax Guide on "Major Exporter Scheme")

Total value of goods imported or to be imported (a) S\$. 00

Total value of goods exported or to be exported and international services (i.e. zero-rated supplies) (b) S\$. 00

Total value of supplies made (c) S\$. 00
Total value of standard-rated supplies + zero-rated supplies (b) + exempt supplies

Percentage of zero-rated supplies out of total supplies #DIV/0! %
 (b) / (c) X 100% (rounded to the nearest whole number)

3.7 State the basis of your projection in 3.6. (elaborate further in an attached letter if space provided below is not sufficient).

SECTION 4: BUSINESS ACTIVITIES

Note:
 To complete this section, refer to the e-Tax Guide "Partial Exemption and Input Tax Recovery" for more information on the **De-Minimis Rule** and **Regulation 33** exempt supplies.

4.1 State your Financial Year End (FYE)
 (e.g. indicate 3112 if FYE is 31 Dec) D D M M

4.2 Describe the types of goods that you import and export

4.3 Are the goods imported or to be imported by you solely for local sales and exports? Yes No
 If "No", please provide details on what the imported goods were / will be used for.

4.4 Do/Will you import goods that are used as fixed assets in your business? Yes No

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4.5 Do you make exempt supplies? Yes No
 (e.g. sales of residential properties, investment precious metals, financial services, etc.)

If "Yes", please complete the following:

(a) Describe the types of exempt supplies made.

(b) Do you make only Regulation 33 exempt supplies? Yes No

(c) Do you satisfy the De-Minimis Rule? Yes No
(Total value of all exempt supplies made does not exceed an average of \$40,000 a month and 5% of the total value of all taxable and exempt supplies made in that period)

SECTION 5: IMPORT ACTIVITIES

Note:
 To complete this section, refer to the e-Tax guides "**Guide on Imports**" and "**Major Exporter Scheme**" for the requirements on agents under Section 33(1), section 33(2) or section 33A of the GST Act; and "**Claiming of GST on Re-Import of Value Added Goods**" for agents under section 33B of the GST Act.

5.1 Do/Will you import goods belonging to local principal(s)? Yes No

If "Yes",

a) are you contracted by the local principal to supply value-added activities on goods belonging to him under Section 33B? Yes No

b) are these goods re-imported after part or entire value-added activities have been performed overseas? Yes No

c) do you have control over the goods during the period when the goods were consigned to you? Yes No

d) provide the following details *(attach a list if space provided below is insufficient)*

S/N	UEN	Name of the local principal	Reason(s) for importing on their behalf
1			
2			

5.2 Do/Will you import goods belonging to GST-registered overseas principal(s)? Yes No

If "Yes",

a) are you contracted by the GST-registered overseas principal(s) to supply value-added activities on goods belonging to him under Section 33B? Yes No

b) are these goods re-imported after part or entire value-added activities have been performed overseas? Yes No

c) do you have control over the goods during the period when the goods were consigned to you? Yes No

d) provide the following details *(attach a list if space provided below is insufficient)*

S/N	GSTN	Name of the overseas principal	Are you the appointed section 33(1) agent of the overseas principal(s)?
1			<input type="checkbox"/>

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2			<input type="checkbox"/>	<input type="checkbox"/>
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5.3 Do/Will you import goods belonging to non GST-registered overseas principal(s)? Yes No

If "Yes", are you appointed by the overseas principal(s) to import goods on his behalf

a) in the capacity of a section 33(2) agent such that you also supply the imported goods on his behalf? Yes No

b) in the capacity of a section 33A agent such that you subsequently export the goods (but without a subsequent supply of the goods)? Yes No

c) if you **are not** importing in the capacity of a section 33(2) or section 33A agent, provide the following details *(attach a list if space provided below is insufficient)*

S/N	Name of overseas principal	Reason(s) for importing on their behalf
1		
2		

d) do you have control over the goods owned by the overseas principal(s) during the period when the goods are in Singapore? Yes No

e) do you maintain separate records for goods belonging to the overseas principal(s)? Yes No

SECTION 6: RECORD-KEEPING AND COMPLIANCE RECORDS

6.1 Do/Will you maintain inventory records, import and purchase documents, exports and sales documents and transportation documents for all the goods belonging to you and others that you acted as agents under section 33(2), 33A & 33B of the GST Act? Yes No
(Refer to permissible scenarios under paragraph 3.3.1 of the e-Tax Guide on "Major Exporter Scheme")

6.2 Can you trace your inventory records to their purchase, sales and transportation documents? Elaborate on how it can be traced *(attach a separate sheet if space provided is not sufficient)*. Yes No

6.3 Have you filed and paid all your taxes (GST, income tax, withholding tax and property tax) on time in the past 2 years? Yes No

6.4 Do you have any outstanding taxes or returns that are due? Yes No
(Please do not submit this application if you have a poor compliance history as you would have failed one of the qualifying conditions of MES)

SECTION 7: BUSINESS OPERATIONS

For Limited Liability Partnership, please proceed to question 7.2 directly.

For Partnership business, sole-proprietor or unincorporated body, please proceed to question 7.3 directly.

7.1 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
- Not Applicable

7.2 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: _____

7.3 What is the staff strength of the business?

- 0 - 5
- 6 - 9
- 10 - 50
- > 50

7.4 Your business is managed by [please select all that apply]

- Family members (the owners/directors/partners involved in the running of business are family members i.e siblings, spouse, in-laws, fiance/fiancee, parents/grandparents/children)
- Single director/owner
- None or only one of the director/owner/partner is a Singapore Citizen
- None of the above

7.5 How are the accounting records maintained?

- Manual bookkeeping
- Microsoft Excel or Microsoft Office
- Off-the-shelf accounting system [name of software: _____]
- Customised accounting system [name of vendor: _____]

7.6 Who prepares the GST returns and/or accounts?

- Permanent staff
- Part time or temporary staff
- Freelance accountant
- Tax agent [Please specify Name: _____]
- External accounting firm [Please specify Name: _____]
- Others [Please specify : _____]

7.7 Are the GST returns and/or accounts prepared in Singapore?

- Yes
- No

7.8 Has the preparer of the GST returns and/or accounts received any formal GST training? He/She will only be considered as having received such training if he/she has acquired certification for GST course under the Executive Tax Programme (GST) organised by IRAS and the Tax Academy or has attended GST training by a recognised educational establishment leading to certification or higher qualification.

- Yes
- No

7.9 How many years of experience does the preparer have in the preparation of the GST returns and/or accounts?

GST FORM 005/0118/R&D

- 1 – 5 years
- 6 – 10 years
- > 10 years

SECTION 8: SOLE-PROPRIETORSHIP BUSINESS AND/OR MEMBER OF GST GROUP REGISTRATION [if applicable]

If you own **more than one sole-proprietorship business**, please print / photocopy another copy of this page and indicate the Name and UEN for each business.

For businesses under **Group Registration**, please print / photocopy another copy of this page and indicate the **Name and UEN of each member** in this Section.

The printed / photocopied page(s) must be signed by the Authorised signatory in Section 10.

Name of sole-proprietorship business / group member	
UEN of sole-proprietorship business / group member	

SECTION 9: CONTACT PERSON

Note: By providing the information below, you are authorising this person to act on your behalf for the purpose of this application including receipt of correspondence and information in relation to this application. However, the notice of approval of MES status will still be sent directly to you. No separate letter of authorisation is required.

Name of Contact Person Designation

Name of Company *(if you are not an employee of the applicant)*

Local Mobile No. Local Office No.

Email address

SECTION 10: DECLARATION

Who can complete this section ?

Type of business	Authorised signatory
Limited company	A Director
Sole-proprietorship	Sole-Proprietor
Partnership (including LP & LLP)	A Partner
Under Group Registration	A Director / sole-proprietor / partner of Representative Member
Under Divisional Registration	A Director / sole-proprietor / partner of the Parent Entity

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 accompanying documents are true and complete. I am also aware that any incorrect information given in this application and in any accompanying documents may result in the revocation of the applicant's MES status and repayment of tax, if the applicant is approved under the scheme.

Signature : Date :

Designation (Please tick the appropriate box)

Sole-Proprietor Partner Director