

IRAS e-Tax Guide

**GST: Advance Ruling System
(Second edition)**



INLAND REVENUE
AUTHORITY
OF SINGAPORE

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1 Aim

- 1.1 This e-Tax Guide explains the GST advance ruling system and the application procedures¹.

2 At a Glance

- 2.1 Taxpayers who wish to seek greater clarity and certainty on how specific provisions of the GST Act will apply for a particular business arrangement or a specific transaction may make an application to the Comptroller of GST for an advance ruling in accordance with Section 90A and the Fifth Schedule to the GST Act.
- 2.2 An advance ruling issued in accordance with these provisions will bind the Comptroller of Goods and Services Tax ("CGST") on the ruling made.

3 Features of the GST Advance Ruling System

3.1 Definition Of Advance Ruling

- 3.1.1 An advance ruling is a written interpretation the CGST gives to a specific person, stating how specific provisions² of the GST Act will apply for a particular business arrangement³ or a specific transaction. An advance ruling request relates to the interpretation of the law for a given set of issues; it is not about information or clarification on what is already provided clearly in the law. Some examples are:
- (a) Whether a specific transfer of business qualify as a transfer of going concern under the GST (Excluded Transactions) Order;
 - (b) Whether the place of supply of services provided by an overseas company to a Singapore customer in a specific set of business and contractual arrangements is considered to be made in Singapore; and
 - (c) Whether an exempt supply of financial services made together with a specific and defined set of taxable supplies is considered incidental to the business of a taxable person under Regulation 29(3) of the GST (General) Regulations.

¹ This e-Tax guide replaces the e-Tax guide "GST: Advance Ruling System" published on 2 Apr 2012

² Under paragraph 1(2) of Part I of the Fifth Schedule of the GST Act, the CGST may make an advance ruling on how any provision of the GST Act applies to the arrangement described in an application, whether or not reference was made to that provision in the application. Where there is other relevant provision but not referred to in the application, the CGST will notify the applicant before issuing the advance ruling. The applicant will then decide whether to proceed or withdraw his application. If he withdraws his application, he will still be liable under paragraph 2 of Part II of the Fifth Schedule of the GST Act for the fees payable. If he decides to proceed or fails to withdraw within a stipulated timeframe, the CGST will issue an advance ruling, including those other relevant provisions. The advance ruling is legally binding on the CGST once issued.

³ An arrangement is any contract, agreement, plan or understanding (whether enforceable or unenforceable), including all the steps and transactions that carry it into effect.

3.1.2 Enquiries on export/ import documentation, refunds, payments, returns, penalties and issues on tax policy such as seeking remission of GST under section 89 would generally not be ruled via advance ruling. Some examples are:

- (a) Whether a transferee is allowed to claim input tax on tax invoices issued to the transferor;
- (b) Whether supplies/purchases made by a GST-registered person can be reported in the GST returns of another GST-registered person;
- (c) Whether input tax incurred in a tripartite transfer of non-residential property is claimable by the purchaser of the property; and
- (d) Whether certain particulars required to be shown in a tax invoice can be dispensed with.

3.1.3 The CGST may decline to rule if the application falls within any of the provisions stated in paragraph 2 of Part I of the Fifth Schedule to the GST Act.

3.2 Time when CGST will not Rule

3.2.1 The CGST will not rule if the application falls within any of the provisions stated in paragraphs 1(3) and 3 of Part I of the Fifth Schedule to the GST Act. The details can be found in the GST F19 application form (refer to Appendix 1)

3.2.2 For example, the CGST cannot make an advance ruling if the application is made less than 1 month before the filing deadline of the relevant GST return⁴, except where the CGST agrees to the taxpayer's request for an express advance ruling (see paragraph 4.2). This is to ensure that the applicant has sufficient time to prepare and file his GST return correctly after he obtains an advance ruling from the CGST. The CGST is also not able to issue an advance ruling on a hypothetical scenario or an arrangement which, in the CGST's view, is not being seriously contemplated or which is contingent on the occurrence of another unconfirmed event⁵.

3.3 Binding Nature Of Advance Rulings

3.3.1 A GST advance ruling is binding in two ways:

- (a) An advance ruling applies to the applicant and the particular arrangement that is the subject of the ruling request and, where applicable, to the year(s) or period(s), and the provisions of the GST Act, stated in the ruling. The applicant cannot rely on an advance ruling given for a different arrangement, even though the circumstances may be similar, or on an advance ruling given to someone else for a similar transaction.

⁴ Paragraph 3(a) of Part I of the Fifth Schedule to the GST Act.

⁵ Paragraph 3(b) of Part I of the Fifth Schedule to the GST Act.

- (b) An advance ruling binds the CGST to apply those statutory provisions in the manner set out in the ruling issued.

3.3.2 An advance ruling issued to any person who is registered under a GST Group generally applies only to the person(s) stated in the ruling. However, if a new member is subsequently registered under the same GST Group registration number and that member enters into the same arrangement as stated in the ruling, the ruling may also apply to the new member. The new member is required to seek prior approval from the CGST before the ruling can apply to him. The new member is not required to pay additional fees for the ruling to apply to him.

3.4 Disagreement with Advance Rulings

3.4.1 An advance ruling once issued, whether favourable to the taxpayer or not, is final. If the taxpayer decides not to comply with the ruling when submitting the GST return, which includes the transaction that has been the subject of that ruling, he has to declare in writing to the CGST that he has not complied with the ruling obtained. In his letter to the CGST, the taxpayer must provide the following information:

- (a) Date and reference number of the advance ruling obtained;
- (b) Period covered by the GST return(s) affected by the ruling;
- (c) Reasons for not complying with the ruling; and
- (d) Explain the difference(s) in the amount(s) reported in the GST return(s) mentioned in (b).

3.4.2 Where the taxpayer has not complied with the ruling in completing his return and there is no material change in the facts and circumstances of the arrangement, the CGST may revise the assessment accordingly. The taxpayer may appeal against the assessment as provided for in section 51 of the GST Act.

3.5 Validity Period of Advance Rulings

3.5.1 All advance rulings issued are valid for 3 years from the date of issue of the ruling. The CGST may decide otherwise⁶. An advance ruling may also be issued with the condition that if the arrangement stipulated in the ruling is not carried out by the end of the time period stated in the ruling, the ruling lapses automatically.

3.6 Invalid and Revoked Advance Rulings

3.6.1 An advance ruling ceases to apply from the date a provision of the GST Act is repealed or amended to the extent that the repeal or amendment changes the way the provision applies in the ruling. The CGST will inform the taxpayer in writing of the cessation of the advance ruling.

⁶ Paragraph 6(b) of Part I of the Fifth Schedule to the GST Act.

3.6.2 An advance ruling may also cease to apply prior to the expiry of its validity period under the following circumstances:

- (a) The arrangement that takes place is materially different from the arrangement identified in the ruling;
- (b) There is material omission or misrepresentation in, or in connection with, the application for the ruling;
- (c) The CGST makes an assumption about a future event or another matter that is material to the ruling, and the assumption subsequently proves to be incorrect; or
- (d) The CGST stipulates a condition that is not satisfied.

3.6.3 An advance ruling may also be withdrawn. The CGST will inform the taxpayer of the reasons for and the effective date of the withdrawal. However, the ruling continues to apply to any arrangement entered into before the date of withdrawal.

3.6.4 An example where a withdrawal may occur is when there is a change in the interpretation or application of a provision in the GST legislation arising from a decision taken by the Courts or the GST Board of Review.

4 Application Procedures

4.1 Applicants who can Apply for Advance Ruling

4.1.1 An applicant may be a person in his own right or on behalf of a person who is yet to come into legal existence. Two or more persons may also jointly apply. An applicant may also apply for an advance ruling on behalf of two or more persons who are yet to come into legal existence.

4.1.2 For persons who are registered under a single GST Group registration number, the application can be made by any member of the GST Group.

4.1.3 As a rule of thumb, it is the supplier who should ask for an advance ruling on the liability to tax a supply of goods or services. Alternatively, the supplier may also submit a joint application together with his customer.

4.2 Method to Apply for an Advance Ruling

4.2.1 A taxpayer should complete an application form, GST F19 (refer to Appendix 1)⁷ and submit his application not later than 1 month⁸ before the filing deadline of the relevant GST return, except where the CGST accepts the taxpayer's application for an express advance ruling. If the taxpayer

⁷ The application form can also be downloaded from www.iras.gov.sg > Quick Links > Forms > GST > Others > 2 Application for GST Advance Ruling GST F19.

⁸ A taxpayer may make an application for an advance ruling even if the transaction has already taken place. However, the application must be made not later than 1 month before the filing deadline of the relevant GST return, except where the CGST agrees to the taxpayer's request for an express advance ruling (see paragraphs 6.2 and 7.2).

wishes to receive the ruling before the transaction date, he has to submit the application form and provide complete information at least one month before the transaction date.

4.2.2 For an express ruling, the application may be submitted not later than 10 working days before the filing deadline of the relevant GST return. Additional fees are payable for express rulings (refer to paragraphs 5.2 and 6.2). If taxpayer wishes to receive the express ruling before the transaction date, he has to submit the application form and provide complete information at least 10 days before the transaction date.

4.2.3 The following information should also be provided together with the application form:

- (a) full particulars of the arrangement, i.e.:
 - (i) comprehensive description of the arrangement and the period concerned,
 - (ii) business reasons for the arrangement (if applicable), and
 - (iii) copies of all relevant documents with the relevant parts or passages identified;
- (b) the issue(s) to be considered;
- (c) the propositions of the law, i.e.
 - (i) relevant sections of the GST Act ;
 - (ii) relevant case laws (if any) and legal basis supporting the taxpayer's interpretation; and
 - (iii) contrary arguments, legal reasons and authoritative support;
- (d) whether a previous request has been made on the same or a similar arrangement. If so, the outcome of the request and reference of the ruling issued⁹; and
- (e) a draft ruling (i.e. the taxpayer's views and recommended GST treatment with reasons).

4.2.4 The CGST may waive the requirement(s) for the taxpayer to furnish any of the information stated in paragraphs 4.2.3(c) to 4.2.3(e).

4.2.5 If the taxpayer wishes to appoint an agent to act on his behalf, he is required to complete and sign the declaration in section E of the application form. The authorized agent may then provide the information specified in paragraph 4.2.3 on behalf of the taxpayer together with the application form.

4.2.6 In addition, the taxpayer must enclose a cheque payment for the application fee (refer to paragraph 5) together with the application form. The cheque should be addressed to "Inland Revenue Authority of Singapore".

⁹ This includes an advance ruling and any other written advice on the same or a similar arrangement given by the CGST to the taxpayer within the past 2 years.

4.2.7 All application forms should be submitted to Assistant Commissioner (Goods and Services Tax Division), IRAS.

4.2.8 The application for an advance ruling will not affect the taxpayer's obligation to submit his GST returns, make payment or do any other act required under the GST Act. Similarly, it will not affect the CGST's power to make or amend any tax assessment on the taxpayer.

5 Fee Structure

5.1 The fee for the provision of an advance ruling is based on cost recovery and its structure is as follows:

- (a) Application fee of \$620 (inclusive of GST) is payable upon application and is non-refundable even if the ruling request is rejected by the CGST (e.g. where the arrangement is hypothetical) or subsequently withdrawn by the applicant (regardless of the reasons for withdrawal). This is to deter frivolous requests and it takes into account the time the CGST spent on considering whether to accept the request;
- (b) Further time-based fee of \$155 (inclusive of GST) per hour for each or part hour subsequent to the first four hours taken to provide the ruling¹⁰; and
- (c) Reimbursement fee for any costs and reasonable disbursements the CGST incurred for the advance ruling, and any fees paid by the CGST for external professional advice with the agreement of the taxpayer (see paragraph 5.3).

5.2 The fees for express ruling are as follows:

- (a) Where the application is received by the CGST 10 to 14 working days before the filing deadline, the taxpayer has to pay 3 times the original fees;
- (b) Where the application is received by the CGST 15 working days to less than 1 month before the filing deadline, the taxpayer has to pay 2 times the original fees.

5.3 The CGST may require the advice of an external adviser with the relevant expertise or professional knowledge. The CGST will inform the applicant of such need prior to engaging them and the fees, if any. The applicant can then decide whether he wishes to withdraw or proceed with his request.

5.4 Once the CGST accepts an application for advance ruling, he will inform the applicant of estimated completion time and the estimated fees payable. The applicant is required to confirm in writing his acceptance of the terms; otherwise the application would be treated as withdrawn.

¹⁰ The CGST will round off the fees to the nearest hour taken to issue the advance ruling i.e. round down if the time taken is less than half an hour and round up if the time taken is equal to or more than half an hour.

- 5.5 If the applicant withdraws his request subsequently, the fees chargeable up to the time the CGST receives the letter of withdrawal are still payable.
- 5.6 The applicant may seek further clarifications subsequent to the issue of the ruling. If the clarification relates to the contents of the ruling, no additional fees will be imposed. For example, if the CGST imposes a condition that requires the taxpayer to maintain records to substantiate the physical delivery of goods, a clarification on the type of records to be maintained will not attract additional fee. However, if the enquiry exceeds the scope of the ruling request made, the CGST may require the applicant to submit a fresh ruling application. For example, if the taxpayer wishes to restructure the physical delivery flow of goods in his proposed arrangement, the GST treatment may differ and he may be required to submit a fresh application.
- 5.7 The CGST will undertake to minimize the fees payable for the advance ruling.

6 Processing Time

- 6.1 An advance ruling is issued within 1 month from the date of receipt of complete information. However, if the request is a complex one, the CGST will inform the applicant of the time required when the application is accepted.
- 6.2 Where the CGST accedes to an applicant's request to give priority to his application for an express advance ruling, the CGST will issue the advance ruling within:
- 10 working days from the date of receipt of complete information (for 3 times the original fees); or
 - 15 working days from the date of receipt of complete information (for 2 times the original fees).

7 Contact Information

- 7.1 For enquiries on this e-Tax Guide, please contact:

Goods & Services Tax Division
Inland Revenue Authority of Singapore
55 Newton Road
Singapore 307987

Tel: 1800 356 8633
Fax: (+65) 6351 3553
Email: gst@iras.gov.sg

8 Updates and Amendments

	Date of amendment	Amendments made
1	1 Jul 2016	Amended the application fee and further time-based fee

GST F19 : APPLICATION FOR GST ADVANCE RULING**TO: COMPTROLLER OF GOODS AND SERVICES TAX ("CGST")**

55 Newton Road Revenue House Singapore 307987

Enquiry telephone number: 1800-3568633

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OF SINGAPORESINGAPORE
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AWARD
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WINNER

Please ensure that this form is fully completed and duly signed. This Application Form must be submitted together with your written request for ruling and the non-refundable application fee of \$620 (inclusive of GST). Please read the section on "Important Notes to Application for GST Advance Ruling" before submitting your application.

- Note:**
- This Form may take you 5 minutes to fill in.
 - Please get ready the following information before filling in the Form:
 - Your particulars and your joint applicant's / agent's particulars (if applicable) (see Sections A, B and C)
 - Information of past ruling request(s) on the same or similar arrangement (see Section D)
 - Your written request for a ruling (see note 2 of this application form)

Section A : Applicant's Particulars (applicant refers to the person making the supplies, i.e. the seller, transferor, supplier, government agencies¹, etc.)

A1. Full Name : _____

A2. Address : Blk/House No _____ Storey Unit # _____ - _____

Street Name _____

Postal Code _____

A3. Tax Ref. No. : | | | | | | | | | | | | | | | |

A4. Principal Activities : _____

A5. Contact Person : _____

A6. Contact No. : | | | | | | | | | | | | | | | | A7. Email : _____

Section B : Joint Applicant's Particulars

B1. In the capacity of : _____ (for example, customer, buyer, transferee, etc.)

B2. Full Name : _____

B3. Address : Blk/House No _____ Storey Unit # _____ - _____

Street Name _____

Postal Code _____

B4. Tax Ref. No. : | | | | | | | | | | | | | | | |

B5. Principal Activities : _____

B6. Contact Person : _____

B7. Contact No. : | | | | | | | | | | | | | | | | B8. Email : _____

For more than 1 joint applicant, please furnish the above information in a separate attachment to this application.

¹ Agents acting on behalf of the Government of the Republic of Singapore (for example, Singapore Land Authority (SLA), Urban Redevelopment Authority (URA), etc.)

C1. Full Name : _____

C2. Address : Blk/House No _____ Storey Unit # _____ - _____
Street Name _____
Postal Code _____

C3. Tax Ref. No. : |_|_|_|_|_|_|_|_|_|_|_|_|_|_|_|_|

C4. Contact Person : _____

C5. Contact No. : |_|_|_|_|_|_|_|_|_|_|_|_|_|_|_|_| **C6. Email** : _____

Section D : Other Information

D1. Has a previous request/enquiry been made on the same or a similar arrangement?

- ☐ No
- ☐ Yes. Indicate below the date of the previous application/enquiry, and the period to which the previous application/enquiry related, and the reference number quoted in the reply given by CGST.

Date of application/enquiry |_|_| | |_|_| | |_|_| |_|_|
 Day Month Year

Reference no. _____

Period from

Day	Month

Year		

 to

Day	Month

Year		

D2. Do you wish to request CGST for an express advance ruling?

- ☐ No
- ☐ Yes, I wish to obtain the advance ruling within * 10 working days / 15 working days. (* Please delete where not applicable)

State the reason(s) for your request :

D3. Indicate the person to whom the fees chargeable for the ruling should be billed:

- ☐ Applicant³ _____
- ☐ Agent _____

D4. For transfer of going concern, has the transferor's details been completed in Section A?

- ☐ Yes.
- ☐ No. If so, please proceed to complete the transferor's⁴ details in Section A before submitting the application.

² In this form, the term “agent” includes tax agent and counsel.

³ For joint applicants, please indicate the name of the applicant to whom the invoice should be addressed, as the advance ruling fees will only be billed to one applicant.

⁴ Includes agents acting on behalf of the Government of the Republic of Singapore [for example, Singapore Land Authority (SLA), Urban Redevelopment Authority (URA)].

Section E : Applicant's Declaration

E1. Authorization for agent (if applicable)

We authorize _____ to make this ruling request on our behalf.
(name of agent)

E2. Declaration of information furnished

We **certify** that the details contained in this application, the ruling request and any other information given by us and/or our agent in connection with this ruling request are **true and correct**. (* Please attach separate sheet if there are more than 3 joint applicants.)

Name of Company

Full name of person making the declaration

Designation

Signature

Date

Name of Company

Full name of person making the declaration

Designation

Signature

Date

Name of Company

Full name of person making the declaration

Designation

Signature

Date

IMPORTANT NOTES TO APPLICATION FOR GST ADVANCE RULING

1. CGST's Power to Rule

1.1 CGST may decline to make a ruling in the following scenarios:

- a. the application for the ruling would require CGST to determine any question of fact;
- b. CGST considers that the correctness of the ruling would depend on the making of assumptions, whether in respect of a future event or any other matter;
- c. the matter on which the ruling is sought is subject to an objection or appeal, whether in relation to the applicant or any other person; or
- d. the applicant has outstanding debts relating to earlier ruling applications.

1.2 CGST shall not make a ruling if:

- a. the matter on which the ruling is sought is the subject of a return, which has been or is due to be lodged under the Goods and Services Tax Act ("GSTA").
- b. at the time application is made or at any time before the ruling is issued, CGST considers that the person to whom the ruling is to apply is not seriously contemplating the arrangement for which the ruling is sought;
- c. the application is frivolous or vexatious;
- d. the matter on which the ruling is sought involves the interpretation of any foreign law;
- e. a ruling already exists on how the relevant provision of the GSTA applies to the applicant and the arrangement, and the proposed ruling would apply to a period to which the existing ruling applies;
- f. an assessment (excluding an assessment of any estimated tax) relating to the applicant, the arrangement, and a period to which the proposed ruling would apply, has been made, unless the application is received by CGST before the date of assessment is made;
- g. CGST is undertaking an audit or investigation on how any provision of the GSTA applies to the applicant, or to an arrangement similar to the arrangement which is the subject of the application, during any period for which the proposed ruling would apply were the ruling to be made;
- h. in CGST's opinion, insufficient information has been provided despite a request by the CGST for additional information;
- i. in CGST's opinion, it would be unreasonable to make a ruling in view of the resources available to CGST; or
- j. the ruling would require CGST to form an opinion as to a generally accepted accounting principle or a commercial practice.

1.3 In addition, CGST shall not make a ruling on a provision of the GSTA that authorises or requires CGST to:

- a. impose or remit a penalty;
- b. inquire into the correctness of any return or other information supplied by any person;
- c. prosecute any person; or
- d. recover any debt owing by any person.

1.4 If CGST considers that the correctness of a ruling would depend on assumptions being made about a future event or other matter, CGST may make the assumptions that CGST considers most appropriate.

1.5 When CGST declines to or cannot provide a ruling as requested, CGST will inform the applicant in writing of the reason(s) why the ruling will not be issued.

2. Procedures for Application

2.1 You are required to complete and submit sections A to E of this application form together with your written request for a ruling furnishing the following information:

- a. full particulars of the arrangement in question comprising:
 - comprehensive description of the arrangement and the period concerned;
 - business reasons for the arrangement, if applicable; and
 - copies of all relevant documents with the relevant parts or passages identified;
- b. the issue(s) to be considered;
- c. the propositions of the law that relate to the issues raised in the request. These should include:
 - sections of the GSTA that are relevant to the request;
 - appropriate case laws, if any, and legal reasons that support your interpretation of the section(s)

- involved; and
- possible argument contrary to the interpretation proposed, legal reasons and authoritative support, if any, for these arguments;
- d. whether a previous request/enquiry has been made on the same or a similar arrangement. If so, the outcome of the request/enquiry and reference of the ruling/reply⁵ given;
- e. the requested validity period for the ruling (only if it is different from the default validity period of 3 years) and the reason(s) for requiring the different validity period. Please note that the requested validity period will take effect from the date of issue of the ruling; and
- f. a draft ruling (i.e. your views and recommended GST treatment with reasons).

3. Fees Chargeable for Rulings

- 3.1 An initial application fee of \$620 (inclusive of GST) is payable upon application and is non-refundable even if the ruling request is rejected (e.g. where the arrangement is hypothetical) or subsequently withdrawn by you. This non-refundable charge of \$620 takes into account the time to be taken to determine if CGST would accede to the request. Cheque is to be drawn in favour of *Inland Revenue Authority of Singapore*.
- 3.2 After the first 4 hours taken to provide the ruling, you will be charged an hourly rate of \$155 (inclusive of GST) for each subsequent hour or part thereof taken.
- 3.3 You will also be charged with reimbursement fee for any costs and reasonable disbursements incurred by CGST in relation to the ruling, and any fees paid by CGST for external professional advice. Your agreement will be sought before CGST obtains any external professional advice.
- 3.4 Applications for rulings will generally be processed on a first-come-first-serve basis. Only in exceptional circumstances where there are good and valid reasons why a ruling need to be obtained on an urgent basis would CGST agree to expedite the processing of the ruling request. If CGST agrees to give priority to the application and to expedite the processing of the ruling request, you will be charged an additional fee (inclusive of GST) of up to two times the aggregate of the fees stated under paragraphs 3.1 and 3.2 above.
- 3.5 Where a request for ruling is accepted, you will be informed of when you can expect the ruling to be issued and the estimated amount of total fees payable. You are required to confirm in writing your acceptance of the terms under which the ruling is to be issued.

4. Withdrawal of Request

- 4.1 Following your written confirmation, you may withdraw your request for advance ruling before the ruling is issued. However, you will be charged for the hourly fees, reimbursement fee (if any) and additional fee (if applicable) in respect of the time spent on the review of the ruling request up to the time of receipt of your letter of withdrawal.

5. Compliance with Ruling Obtained

- 5.1 After CGST issues the advance ruling, the person(s) to whom the ruling applies may decide not to comply with the ruling. In this case, the person must declare in writing to CGST that he has not complied with the ruling obtained when submitting his GST return(s) that includes the transaction that has been the subject of that ruling. The following information must be provided in his letter to CGST:
- a. date and reference number of the advance ruling obtained;
 - b. period covered by the GST return(s) affected by the ruling;
 - c. reasons for not complying with the ruling; and
 - d. explain the difference(s) in the amount(s) reported in the GST return(s) mentioned in (b) above.

**Please address your application and ruling request to
Assistant Commissioner (Goods and Services Tax Division)**

⁵ This includes an advance ruling and any other written advice on the same or a similar arrangement given by the CGST to you within the past 2 years.