**新加坡消費稅 F5申報表格**

**Filing Singapore GST F5 Returns**

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| 公司名稱  Company Name |  |
| 消費稅登記號碼  GST Registration No. |  |
| 此申報所涵蓋的時期  Period covered by this return | YYYY / MM / DD - YYYY / MM / DD |

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| --- | --- | --- | --- | --- |
| **項目Item** | | **金額 Amount (新幣SGD$)** | | |
| **銷售Sales** | | | | |
|  | 銷售 – 新加坡以內 (不包含GST)  Sales – Within Singapore (Exclude any GST Amount) | S$ |  | |
|  | 銷售 – 新加坡以外  Sales – Outside of Singapore | S$ |  | |
|  | 銷售 – 新加坡豁免徵稅  Sales – Singapore exempted supplies | S$ |  | |
|  | 銷售 – 總額  Total Value of Sales | S$ | 1. + (2) + (3) | |
| **購貨Purchase** | | | | |
|  | 購貨 - 新加坡以內 (不包含GST)  Purchase - Within Singapore (Exclude any GST Amount) | S$ |  | |
| **徵稅Taxes** | | | | |
|  | 消費稅 – 收取 (銷售)  GST charged (Sales) | S$ |  | |
|  | 減: 消費稅 - 支付及已索賠 (購貨)  Less: GST paid & refund claimed (Purchase) | S$ |  | |
|  | 將向新加坡稅務局支付/(索賠)之消費稅  Net GST to be paid/(claim) to IRAS | S$ | (6) – (7) | |
| **認可准予 (消費稅暫停計劃) Approved Grants (GST Suspension Scheme)** | | | | |
|  | 進口商品之總價值  Total value of goods imported | S$ | 0.00 | |
| **你是否提出以下要求 (第7項) Did you make the following claims in Box 7** | | | | |
|  | 你有否已經退還增值稅給遊客？  Did you claim for GST you had refunded to tourists? | □ 是Yes | | ☑ 否No |
|  | 你有否做出任何債務減免索賠？  Did you make any bad debt relief claims? | □ 是Yes | | ☑ 否No |
|  | 登記消費稅前, 你有否索賠任何進口稅收？  Did you make any pre-registration input tax claims? | □ 是Yes | | ☑ 否No |
| **Revenue 收入** | | | | |
|  | 此申報所涵蓋的時期 - 總收入 (損益賬戶)  Revenue for the accounting period | S$ |  | |

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| ☑ | 本人在此確認駿業國際將按本人之指示並根據上列之資料提供遞交新加坡消費稅申報表。  I, the undersigned, confirm **the information provided on this form is accurate and true to my knowledge,** further confirmsmy instruction to SBC International to submit the Filing of Singapore GST Returns base on the details above provided. | | | | |
|  | I, the undersigned acknowledge in cases where the error/omission/discrepancy in the return was made with/without intention to evade taxes, the taxpayer may face consequences, under the Singapore Income Tax Act. 本人在此確認, 根據新加坡所得稅法例，如果在有或無意逃稅情況下做出假聲明，即屬違法，後果根據當局法例，納稅人可能會面臨後果。 | | | | |
|  | I, the undersigned, confirm that the company shall retain the financial records for a period of not less than 5 years from the end of the financial year in which the transactions or operations to which those records relate are completed. 本人在此確認,公司應保留不少於5年之財務記錄。 | | | | |
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| 簽署確認 Signed & Confirmed: | |  | |  | |
| 姓名 Name: | |  | |  | |
| 職位 Position: | | 董事Director | |  | |
| 日期 Date: | |  |  | |  |

**GUIDELINE ON HOW TO FILL UP THE GST RETURN FORM**

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|  | Due Date |  |
|  | The due date for submission of return and payment of tax (if any) is one month after the end of the accounting period. Penalties will be imposed on late submission and payment.   1. Late submission penalty - The penalty amount for late filing is $200 per month. The penalty will be payable immediately once your GST return is outstanding after the due date. The maximum penalty for each GST return is $10,000; and 2. Late payment penalty - A penalty of 5% of the unpaid tax will be levied. If payment remains unpaid after 60 days, an additional 2% of the tax unpaid will be added to each completed month, subject to a maximum penalty of 50% of the tax outstanding. |  |
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|  | BOX 1: Total value of standard-rated supplies |  |
|  | Standard-rated supplies refer to taxable supplies of goods and services made in Singapore. GST is charged on these supplies at the prevailing GST rate. The value to be included in Box 1 should exclude any GST amount. For example, if you sell goods for $100 with $7 of GST, you should include $100 in Box 1 and, $7 in Box 6.   Examples of standard-rated supplies are:  • Supply of goods made in the course of your business, for example, sale of goods to customers, government bodies, tourists;  • Supply of services made in the course of your business, for example, lease of machinery, agency commission, consultancy fees, professional fees;  • Sale of business assets, for example, sale of factory building, sale of private car registered under employee’s name but account as company’s asset;  • Supplies to your staff, for example, output tax charged on benefits provided to the staff at a subsidised or discounted price, takings from vending machine, canteen takings;  • Deemed supplies where input tax credit has been allowed such as gift of goods where the cost of each gift is more than $200 (excluding GST), business assets put to non-business use, use of business premises by third party for free.  • Rental income from the lease of movable furniture and fittings (in the letting of furnished property);  • Rental income from the lease of non-residential property;  • Others such as:  - trade-in of goods (value of supply is the full value of the goods traded-in)  - sale of goods imported on behalf of an overseas principal (i.e. you are acting as a section 33(2) agent)  - reimbursement of expenses from third party (e.g. subsidiary, customer)  • Income earned from any trade, profession or vocation (for example, taxi-driver, hawker, commission agent such as insurance agent, multi-level marketing agent, freelancer such as fitness instructor, book-keeper or accountant with your own business practice, etc.) if you are a GST-registered individual.   Examples of items to be excluded from this box are:  • In-bond sales of goods (e.g. sale of goods within zero-GST warehouses and licensed warehouses);  • Sales where goods are delivered from overseas to another place overseas (i.e. third country sales);  • Sales of overseas goods made within free trade zones and not cleared through Singapore Customs checkpoints.;  • Disbursements;  • GST collected before your effective date of GST registration, Please write in to us with the details and a cheque payment for the wrongful GST collection.   Example of item to deduct from this box is:  • Reduction in the value of standard-rated supplies for which a **credit note has been issued** or a **debit note has been received** from discount and rebates or sales return. |  |
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|  | BOX 2: Total value of zero-rated supplies |  |
|  | Zero-rated supplies refer to the export of goods and the provision of international services as listed in section 21(3) of GST Act. GST is chargeable on these supplies at 0%. Please ensure that you have maintained the required documents to support your zero-rating.   Example of item to be excluded from this box is:  • Sales where goods are delivered from overseas to another place overseas (i.e. third country sales) and Goods in Transit.   Example of item to deduct from this box is:  • Reduction in the value of zero-rated supplies for which a **credit note has been issued** or a **debit note has been received**. |  |
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|  | BOX 3: Total value of exempt supplies |  |
|  | Exempt supplies refer to sale or lease of residential property, the provision of certain financial services and sale of investment precious metals (IPM) under the Fourth Schedule to the GST Act including any exempt supplies made which qualify to be treated as incidental or taxable supplies under Regulations 28, 29 and 33 of the GST (General) Regulations. GST will not be charged on exempt supplies.  Examples of exempt supplies are:  • Interest received from banks/bonds/loan stocks;  • Sale of equities;  • Net realised exchange gains or losses (ignore negative sign) of foreign exchange;  • Sale or lease of residential property;  • Sale of investment precious metals (IPM) in Singapore. |  |
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|  | BOX 5: Total value of taxable purchases (exclude expenses where [input tax is disallowed](https://www.iras.gov.sg/irashome/GST/GST-registered-businesses/Working-out-your-taxes/Can-I-claim-GST/Conditions-for-Claiming-Input-Tax/#title2)) |  |
|  | Taxable purchases refer to standard-rated purchases, imports (including imports under MES/3PL or Other Approved Schemes) and zero-rated purchases.  Standard-rated and zero-rated purchases refer to your purchases made from GST-registered suppliers who charge GST at prevailing GST rate or 0% respectively.  The value to be entered in Box 5 should **exclude any GST amount**. For example, if you buy or import goods for $100 with $7 of GST based on prevailing rate of 7%, you should include $100 in Box 5 and $7 in Box 7.   Examples of taxable purchases are:  • Standard-rated purchases (i.e. purchases which your supplier charge GST)  - Purchase of goods or services for business purposes from GST-registered businesses  - Purchase of used goods under the [Gross Margin Scheme](https://www.iras.gov.sg/IRASHome/Schemes/GST/Gross-Margin-Scheme/) (full value inclusive of GST since the GST amount is unknown to you)  • Imports  - Import of goods for business purposes  - Import of goods under Major Exporter Scheme (MES)/Approved Third Party Logistics (3PL) Company Scheme or Other Approved Schemes/Licensed Warehouse or Zero GST Warehouse Scheme  - Removal of goods from licensed warehouse or zero-GST warehouse  - Import of goods brought in under GST (Import Relief) Order (e.g. goods imported by parcel post)  - Goods imported on behalf of an overseas principal (i.e. you are acting as a section 33(2) agent)  • Zero-rated purchases from GST-registered suppliers  - Purchase of air tickets  - International freight charges  - International call charges   Examples of items to be excluded from this box are:  • Wages and salaries paid to your employees;  • Money put into and taken out of the business by the GST-registered business;  • Loans, dividends and gifts of money;  • Purchases for purely private or personal use (i.e. not for business use);  • Input tax claims which are disallowed under Regulations 26 and 27 of the GST (General) Regulations; :  - Family benefits  - Employees’ medical and insurance expenses  - Club subscription fees  - Costs and running expenses of a motor car (except for Q-plated cars with COE issued before 1 April 1998)  - Any transaction involving betting, sweepstakes, lotteries, fruit machines or games of chance  • Purchases which are exempted from GST (e.g. purchase or lease of residential properties, bank charges, import or purchase of investment precious metals);  • Purchases from non GST-registered businesses;  • In-bond purchase of goods (e.g. purchase of goods within zero-GST warehouses and within licensed warehouses);  • Purchase of goods made within free trade zones but not cleared through Singapore Customs checkpoints;  • No supply, for example, gifts of money, dividends, purchases from members of the same GST group, traffic fines etc.   You are required to track the value of each purchase for Box 5 separately from its input tax to claim. The value in Box 5 should not be computed by re-grossing the value of input tax to claim (Box 7).   Example of item to deduct from this box is:  • Reduction in the value of taxable purchases for which a **credit note has been received** or a **debit note has been issued**. |  |
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|  | BOX 6: Output tax due |  |
|  | In general, the amount to fill in Box 6 is the **GST charged on your standard-rated supplies**. For example, if you sell goods for $100 with $7 of GST, you should include $100 in Box 1 and $7 in Box 6. You should include any adjustment such as GST recovered from your customer that you have claimed previously under GST bad debt relief or claim of a refund made to a tourist if it was previously allowed to you and you are no longer entitled to it.   Please track the value for Box 6 separately from the value of standard-rated supplies. The value in Box 6 should not be computed using the value of standard-rated supplies (Box 1).   Example of item to deduct from this box is:  • Reduction in GST charged for which a **credit note has been issued** or a **debit note has been received**. |  |
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|  | BOX 7: Input tax and refunds claimed (exclude disallowed input tax) |  |
|  | In general, the amount to fill in Box 7 is GST incurred for your purchases, subject to [conditions for claiming input tax](https://www.iras.gov.sg/irashome/GST/GST-registered-businesses/Working-out-your-taxes/Can-I-claim-GST/Conditions-for-Claiming-Input-Tax/#title1). For example, if you buy or import goods for $100 with $7 of GST, you should include $100 in Box 5 and $7 in Box 7. You should also include other GST refunds to claim (e.g. bad debt relief) in Box 7.   If payment of import GST was deferred under Import GST Deferment Scheme (IGDS), you may claim the input tax subject to the input tax conditions by including the deferred import GST in Box 7.   If you have not paid your supplier within 12 months from the due date of payment and have claimed input tax, you are required to repay the input tax claimed to the Comptroller of GST by deducting the amounts from Box 5 and Box 7.   Examples of items to exclude from this box are:  • GST on goods and services not used in the furtherance of business;  • Items purchased under the gross marfgin scheme where the GST payable is unknown;  • Input tax claims which are disallowed under Regulations 26 and 27 of the GST (General) Regulations:  - Family benefits  - Employees’ medical and insurance expenses (except for those that are obligatory under the Work Injury Compensation Act or under any collective agreement within the meaning of the Industrial Relations Act)  - Club subscription fees  - Costs and running expenses of a motor car (except for Q-plated cars with COE issued before 1 April 1998)  - Any transaction involving betting, sweepstakes, lotteries, fruit machines or games of chance   If you choose not to claim small GST amounts because it is time-consuming to track them, you do not have to include the related taxable purchases value in Box 5.   Please track the value for Box 7 separately from the value of taxable purchases. The value in Box 7 should not be computed using the value of taxable purchases (Box 5). f |  |
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|  | BOX 8: Net GST to be paid to/ claimed from the Comptroller |  |
|  | The amount in this box is derived from the difference between Box 6 (output tax due) and Box 7 (input tax and refund claimed). It will be automatically computed after you have fill in the amounts for Box 6 and Box 7.   If the Net GST amount to be paid is less than $5, you do not need to make any payment. Similarly, if the Net GST amount to be claimed is less than $5, no refund will be made to you and the credit will not be carried forward. |  |
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|  | BOX 9: Total value of goods imported under the MES/ 3PL/ Other Approved Schemes |  |
|  | This box 9 is applicable to businesses under the Major Exporter Scheme (MES), Approved Third Party Logistics Company (3PL) Scheme or Other Approved Schemes only. If you are under any of the schemes, please fill in the value of imports under the scheme based on your inward permit issued by Singapore Customs. You should include this value in Box 5 and hence this figure should be equal to or less than the figure in Box 5. |  |
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|  | BOX 10: Did you claim for GST you had refunded to tourists? |  |
|  | If you have claimed any GST refunds made to tourists under the Tourist Refund Scheme in Box 7, please indicate ‘Yes’ for this box and indicate the GST amount claimed. |  |
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|  | BOX 11: Did you make any bad debt relief claims? |  |
|  | If you have made bad debt relief claims in Box 7, please indicate ‘Yes’ for this box and indicate the amount that you have claimed. You can claim for bad debt reliefs only if all conditions under Regulation 83 of the GST (General) Regulations are satisfied. To assess your eligibility, you may download the self-review form from [www.iras.gov.sg](http://www.iras.gov.sg/) > Quick Links > Tax Forms > GST > [”Self-review of Eligibility to Claim Bad Debt Relief”](https://www.iras.gov.sg/IRASHome/uploadedFiles/IRASHome/Quick_Links/checklistforeligibilitytoclaimbaddebtrelief.doc). |  |
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|  | BOX 12: Did you make any pre-registration claims? |  |
|  | This box is applicable for your first GST return only and will be unavailable for subsequent GST returns. If you have made pre-registration input tax claims in Box 7, please indicate ‘Yes’ for this box and indicate the amount that you have claimed. GST incurred on business expenses before the effective date of GST registration is claimable only if all conditions under Regulation 40 of the GST (General) Regulations are satisfied. To assess your eligibility, you may download the self-review form from [www.iras.gov.sg](http://www.iras.gov.sg/) > Quick Links > Tax Forms > GST > [“Self-review of Eligibility to Claim Pre-Registration Input Tax”](https://www.iras.gov.sg/IRASHome/uploadedFiles/IRASHome/Quick_Links/checklistforeligibilitytoclaimpreregistrationinputtax.doc). |  |
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|  | BOX 13: Revenue |  |
|  | Revenue refers to income derived from your main income sources such as from the provision of services, sale of goods and any other operating income (i.e. gross sales/ gross income/ turnover). You should exclude non-operating income from sale/disposal of fixed assets, grants received and gross receipts collected on behalf of others.   This value can be extracted from the revenue items (e.g. sales) in your profit & loss accounts, whether they have been audited or not. As this value is based on your accounting treatment, it may differ from the amount declared in Box 4 which is your total supplies based on GST requirements. If you are unable to provide an accurate value at the point of your GST reporting, you are allowed to report the figure based on your best estimate.   Revenue figure should be reported according to the prescribed accounting period covered in the GST return.   If you are a GST-registered representative office or Singapore Branch of an overseas head office, your revenue refers to any reimbursement of operating expenditure from your overseas head office and your own sale of goods (if any). It should, however, exclude revenue of your overseas head office and other overseas branches/ representative offices.   If you are a GST-registered non-profit organisation, your revenue refers only to receipts from the sale of goods and services made by the organisation. It does not include income such as funds raised, pure donations, grants/subsidies received by the organisation.   If you are a GST-registered sole-proprietor, your revenue refers to the main income sources of all your sole-proprietorship businesses as reflected in the profit and loss accounts.   If you are a GST-registered foreign company with no branch in Singapore, you need not report your revenue figures since you do not have a business presence in Singapore. |  |
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|  | BOX 14: Net GST per Box8 |  |
|  | The amount in this box is derived from Box 8. It will be automatically computed if you are under the Import GST Deferment Scheme (IGDS). |  |
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|  | BOX 15: Deferred import GST payable |  |
|  | This box is only applicable if you are under the Import GST Deferment Scheme (IGDS). If you have taken up permits under your IGDS status, you must include the following in Box 15:  • All deferred import GST payable is based on the date of approval of the original permits. For example, if the date of approval of the permit is 17 June 2012, please declare the deferred import GST payable in your GST return for the period covering from 1 June 2012 to 30 June 2012.  • If you have take up supplementary IGDS permits during the period, the additional deferred import GST payable is based on the date of approval of the supplementary permit.  • If you have amended/cancelled an IGDS permit, the difference in deferred import GST payable is based on the date of approval of the cancellation or amended permit.  • If the deferred import GST amount to be paid is less than $5, you do not need to make any payment. Similarly, if the deferred import GST amount to be claimed is less than $5, no refund will be made to you and the credit will not be carried forward.   The corresponding values of goods imported under IGDS should be reported in Box 17. |  |
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|  | BOX 16: Total tax to be paid to / claimed from the Comptroller |  |
|  | The value of Box 16 is derived by adding Box 14 and Box 15. It will be automatically computed after you have fill in the amounts in Box 14 and Box 15. |  |
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|  | BOX 17: Total value of goods imported under IGDS |  |
|  | This box is only applicable if you are under the Import GST Deferment Scheme (IGDS). If you are under IGDS, please enter the value of goods imported under the scheme during the prescribed accounting period. The corresponding value of deferred import GST payable should have been reported in Box 15. |  |
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|  | Singapore Income Tax Act |  |
|  | Under the Singapore Income Tax Act, in cases where the error/omission/discrepancy in the tax return was made with/without intention to evade taxes, the taxpayer may:   * face a penalty up to 400% of the amount of tax undercharged; * be fined up to S$50,000; and/or * be imprisoned up to five years. |  |