**GST F26**

**APPLICATION FOR SPECIALISED WAREHOUSE SCHEME (sws)**

The Comptroller of Goods and Services Tax

55 Newton Road, Revenue House, Singapore 307987

Tel: 1800 - 356 8633

For more information, please visit IRAS website at <https://www.iras.gov.sg>

**Important Notes:**

1. This form may take 15 minutes to complete.
2. Before submitting this application, please read the e-Tax Guide “Specialised Warehouse Scheme and Zero-rating of Supplies” to understand the eligibility requirements of the Specialised Warehouse Scheme.
3. If you wish to have more than one of your warehouses approved under the SWS, please submit separate applications in respect of each warehouse. Approval will be granted to warehouses individually.
4. You will need the following information/documents to complete the form:

* A copy of the licence for your Zero-GST Warehouse or Licensed Warehouse ***(For Section 2)*.**
* Information on customer profile – The number of overseas customers (who must either own the goods or act on behalf of another overseas person) with a breakdown of corporations and individuals, and the total number of customers as at the date of application ***(For Section 3)*.**
* Information on the proportion of qualifying goods stored in the warehouse – The total units of qualifying goods and the total units of goods (including non-qualifying goods) stored for your customers in the warehouse in a period of 12 months ***(For Section 4)*.**
* Information on the movement of qualifying goods – The number of units removed from the warehouse for export and the total number of units removed from the warehouse in a period of 12 months ***(For Section 5)*.**
* A certified “Assisted Self-Help Kit (ASK): Declaration Form on Completing Annual Review & Voluntary Disclosure of Errors”. This is not necessary if you have applied to participate in ACAP.

5) Please send us the completed application and the required documents (refer to Section 7) via *myTax Portal* [select “Email Us (myTax Mail)”]. **Do not send this application via post or email.**

6) Once your application has been processed, IRAS will send you an SMS or email notification to the mobile number or email address provided in the application form. You will need to log in to *myTax Portal* (select “View Notices”) to view or download the letter.

Please complete the form in BLOCK LETTERS and indicate ‘NA’ where not applicable.

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| **SECTION 1: APPLICANT’S PARTICULARS** |

**The applicant refers to the licensee of the Zero-GST/ Licensed Warehouse.**

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| |  |  |  | | --- | --- | --- | | **GST Registration Number** |  |  | |  |  |  | | **Unique Entity Number (UEN)** |  |  | |  |  |  |   **Full name of the applicant** |
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| **SECTION 2: DETAILS OF ZERO-GST/ LICENSED WAREHOUSE** |

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| **[1]** | **License type** | | |
|  |  | Type I Zero-GST/ Licensed Warehouse |
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|  |  | Type II Zero-GST/ Licensed Warehouse |
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| *Please note that Zero-GST/ Licensed Warehouse with Type III licence is not eligible for the Specialised Warehouse Scheme.* | | |

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| **[2]** | **License Number** |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |

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| **[3]** | **Address of the Zero-GST/ Licensed Warehouse** |

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
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| Block/ House | # | Storey | |  | Unit Number |  |  | |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
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|  | | |  | | | | | Postal Code | | | | | | | | | | |  | | | | | |
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| **[4]** | **Types of goods stored in the Zero-GST/ Licensed Warehouse:** *(you may select more than one)* | | | |
|  |  | Works of art | |
|  |  |  | |
|  |  | Antiques | |
|  |  |  | |
|  |  | Collector’s items | |
|  |  |  | |
|  |  | Precious metals | |
|  |  |  | |
|  |  | Precious stones | |
|  |  |  | |
|  |  | Jewellery | |
|  |  |  | |
|  |  | Wine | |
|  |  |  | |
|  |  | Others (please specify): |  |
|  |  |  | |
| *Please refer to Appendix A of the e-Tax Guide “Specialised Warehouse Scheme and Zero-rating of Supplies” for the definition of each type of goods for the purpose of this scheme.* | | | |

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| **[5]** | **Is the Zero-GST/ Licensed Warehouse used for your business of storing goods for other persons?** | | |
|  |  | Yes |
|  |  |  |
|  |  | No |

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| **[6]** | **Do you use the Zero-GST/ Licensed Warehouse to store your own goods?** | | |
|  |  | Yes |
|  |  |  |
|  |  | No |

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| **[7]** | **Please indicate if you provide the following features:** *(you may select more than one)* | | |
|  |  |  | Electronic security system |
|  |  |  |  |
|  |  |  | Climate (e.g. temperature, humidity) control |
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|  |  |  | Insurance for the goods stored in the warehouse |

**[8] Have you been prosecuted for any Customs offences in the past 5 years?**

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|  |  | Yes. If yes, please provide more details. |
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|  |  |  |
|  |  | No. |

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| **SECTION 3: CUSTOMER PROFILE** |

*To qualify for SWS, your overseas customers1 (who must either own the goods or act on behalf of another overseas person) must account for more than 90% of the total number of customers who store goods in the warehouse.*

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| **[9]** | **Please provide the figures as at the date of application**2**:** | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|  | Number of overseas customers | | | | | | | | | | | | | | | | | | | | | | |  | | a |  | | |  | | | | | | |  | | | |
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|  | ⦁ | Number of overseas corporate customers | | | | | | | | | | | | | | | | | | | | | |  | |  |  | | |  | | | | | | |  | | | |
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|  | ⦁ | Number of overseas individual customers | | | | | | | | | | | | | | | | | | | | | |  | |  |  | | |  | | | | | | |  | | | |
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|  | Total number of customers (both overseas and local) | | | | | | | | | | | | | | | | | | | | | | |  | | b |  | | |  | | | | | | |  | | | |
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|  | Percentage of overseas customers [(a / b ) X 100%] | | | | | | | | | | | | | | | | | | | | | | |  | |  |  | | | % | | | | | | |  | | | |
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|  | 1*If the person is an individual, he shall generally be treated as**belonging o****verseas if his*** *residential address is not in Singapore. If the person is a business (e.g. company), it shall generally be treated as* ***belonging overseas if it does not have any business establishment or fixed establishment in Singapore.*** | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|  | 2 *If the percentage of overseas customers does not meet the 90% requirement at the date of application but you expect to meet the requirement at a future date, you may provide projected figures. Please indicate the date on which you based your projection and your basis of projection.* | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|  | **Date which you based your projection** | | | | | | | | | | | | | | | | DD | | MM | | YYYY | | | | | | |  |  | |  |  |  |  |  |  | |  |  |  |
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|  | **Basis of projection** | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
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| **SECTION 4: PROPORTION OF QUALIFYING GOODS STORED IN THE WAREHOUSE** |

*To qualify for SWS, the qualifying goods stored in the warehouse must account for more than 90% of the total units of goods stored in the warehouse.*

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| **[10]** | **Please provide the figures for a 12-month period**3**:** | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|  | Total units of qualifying goods stored for your customers in the warehouse | | | | | | | | | | | | | | | | | | | | | | |  | c |  |  | | | | | |  | | |
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|  | Total units of goods (including non-qualifying goods) stored for your customers in the warehouse | | | | | | | | | | | | | | | | | | | | | | |  | d |  |  | | | | | |  | | |
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|  | Percentage of qualifying goods stored for your customers in the warehouse [(c / d ) X 100%] | | | | | | | | | | | | | | | | | | | | | | |  |  |  | % | | | | | |  | | |
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|  | 3*The relevant 12-month period is the immediate past financial year or any 12 continuous calendar months within the past 18 calendar months. However, for newly established business, you may provide projected figures and provide us with your basis of projection.* | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|  | **Basis of projection:** | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
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| **[11]** | **Period covered in [10]** | DD | MM | YYYY |  | DD | MM | YYYY |  |  |  |
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| **SECTION 5: MOVEMENT OF QUALIFYING GOODS** |

*To qualify for SWS, the units of qualifying goods removed for export must account for more than 90% of the total units of qualifying goods removed from the warehouse.*

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| **[12]** | **Please provide the figures for a 12-month period**4**:** | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|  | Total units of qualifying goods removed from the warehouse for export | | | | | | | | | | | | | | | | | | | | | | |  | e |  |  | | | | | |  | | |
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|  | Total units of qualifying goods removed from the warehouse into customs territory and for export5 | | | | | | | | | | | | | | | | | | | | | | |  | f |  |  | | | | | |  | | |
|  |  |  |  |  | | | | | |  | | |
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|  | Percentage of qualifying goods removed from the warehouse for export [(e / f ) X 100%] | | | | | | | | | | | | | | | | | | | | | | |  |  |  | % | | | | | |  | | |
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|  | 4*The relevant 12-month period is the immediate past financial year or any 12 continuous calendar months within the past 18 calendar months. However, for newly established business, you may provide projected figures and provide us with your basis of projection.* | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|  | 5*If you are able to track, you may exclude qualifying goods that are temporarily removed from the warehouse under customs control for an event (e.g. auction, exhibition), and returned to the same warehouse after the event.* | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

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|  | **Basis of projection:** |
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| **[13]** | **Period covered in [12]** | DD | MM | YYYY |  | DD | MM | YYYY |  |  |  |
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| **SECTION 6: ASSISTED COMPLIANCE ASSURANCE PROGRAMME (“ACAP”) and ASSISTED SELF-HELP KIT (“ASK”)** |

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| **Important: Please complete either Part (A) or (B) of this section** | | | | | | |
| **To be eligible for the SWS, you must have:** | | | | | | |
| **(A)** | **applied to participate in ACAP or obtained the ACAP status; or** | | | | | |
| **(B)** | **submitted or completed a self-review under ASK.** | | | | | |
|  |  | | | | | |
| **(A)** | **Assisted Compliance Assurance Programme ("ACAP")** | | | | | |
|  | ACAP is for businesses who adopt a robust GST Control Framework to self-manage their GST risks. These businesses can adopt ACAP to validate their GST compliance capabilities and obtain ACAP status with a suite of benefits and incentives.  Complete Part (A) if you have submitted the application form to participate in ACAP or have obtained the ACAP status. | | | | | |
|  |  | | | | | |
|  |  |  | YES |  | NO |  |
|  | **(1)** | **Have you submitted the application form to participate in ACAP or have obtained the ACAP status?**  *Qns 2 and 3 are only relevant if you do not have ACAP status but have submitted an application form to participate in ACAP.* |  |  |  |  |
|  |  |  |  |  |  |  |
|  | **(2)** | **If you decide to withdraw your application to participate in ACAP, you undertake to perform ASK and submit the "ASK: Declaration Form on Completing Annual Review & Voluntary Disclosure of Errors" to the Comptroller within 6 months from the withdrawal of ACAP application.** |  |  |  |  |
|  |  |  |  |  |  |  |
|  | **(3)** | **If you fail to obtain ACAP status, you understand that the Comptroller may, on a case**-**by-case basis require you to perform and submit the "ASK: Declaration Form on Completing Annual Review & Voluntary Disclosure of Errors" within a specific period.** |  |  |  |  |

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| **(B)** | **Assisted Self-Help Kit ("ASK")** | |  |  |  |  |
|  | ASK is a self-assessment package to assist businesses in GST compliance.  There are 3 sections in the ASK package:  (i) Section 1 : Good Practices  Highlights the best practices in GST compliance.  (ii) Section 2 : Pre-Filing Checklist  Checklist to enable you to check for errors before you submit your GST return.  (iii) Section 3 : ASK Annual Review  Step-by-step instructions on how to perform annual review of past GST returns to detect errors early and to avoid costly penalties.  Complete Part (B) if you do not have ACAP status and have not submitted an application form for ACAP. Please ensure that you have completed the ASK before proceeding with this application. | |  |  |  |  |
|  |  |  |  |  |  |  |
|  |  |  |  |  | YES |  |
|  | **(1)** | **You undertake to comply or will take corrective measures to comply with the essential requirements recommended in Section 1 of the ASK.** |  |  |  |  |
|  |  |  |  |  |  |  |
|  |  |  | YES |  | NO |  |
|  | **(2)** | **Have you detected any error during the review under Section 2 of ASK?**  *(If "No", please proceed to question 4 of this section.)* |  |  |  |  |
|  |  |  |  |  |  |  |
|  | **(3)** | **If you have detected error(s) during the review under Section 2 of ASK, have you rectified the error(s) noted in your GST return?** |  |  |  |  |
|  |  |  |  |  |  |  |
|  | **(4)** | **You have completed your review of Section 3 of the ASK and will enclosed the ASK Annual Review - Voluntary Disclosure of Errors" with this application.** |  |  |  |  |

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| **SECTION 7: OTHER INFORMATION** |

**You are required to submit the following documents with the application form:**

* 1. A copy of your licence for Zero-GST or Licensed Warehouse.
  2. The documents to support your basis of projection, if you have provided projected figures in Section 3, 4 and/or 5.

(iii) The completed "ASK: Declaration Form on Completing Annual Review & Voluntary Disclosure of Errors" (Section 3 of ASK) unless you have committed to participate in ACAP. The ASK declaration form has to be certified by either your own in-house or an external tax professional who is accredited as an Accredited Tax Practitioner (GST) or Accredited Tax Advisor (GST) with the Singapore Chartered Tax Professionals Limited (“SCTP”).

If you have a valid ACAP status, the ASK declaration form is not required if you perform a Post ACAP Review (PAR) and submit the “PAR Declaration” form (GST F28/F28A) or apply for ACAP renewal (GST F29).

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| **SECTION 8: PARTICULARS OF CONTACT PERSON** |

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| Name | : |  | | | | |
|  |  |  |  |  |  |  |
| Email address | : |  | | | | |
|  | | | | | | |
| Designation | : |  |  | Tel | : |  |

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| **SECTION 9: DECLARATION BY AUTHORISED PERSONNEL** |

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| --- | --- | --- |
| I, |  |  |
|  |  | (Full name of signatory in block letters) |

|  |  |  |
| --- | --- | --- |
| (NRIC/Passport No.) |  | declare that all the details and information |

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| given in this form and in all the accompanying documents are true and complete. I am aware that penalties may be imposed for the submission of an incorrect form and/or provision of false information to the Comptroller of GST, and that the business's Specialised Warehouse Scheme status may be revoked. |

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| Signature | : |  | Date | : |  |  |
|  |  |  |  |  |  |  |

Designation (Please tick the appropriate box):

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
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| Sole -  Proprietor |  |  | Partner |  |  | Director | |  |  | Company Secretary |  |  | Authorised  Official |  |  | Others (please specify): |
|  |  |  |  | |  |  |  |  |  |  |  |  |