**Form to Notify IRAS of the Utilisation of Benefits Granted under the Tax Governance Framework (“TGF”) for Voluntary Disclosure of Errors**

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| --- |
|  **Important Notes:** 1. Taxpayers who have been approved under the Tax Governance Framework (“TGF”) can enjoy the benefit of a one-time extended grace period, which can be applied once for each voluntary disclosure of Corporate Income Tax errors, Goods and Services Tax (GST) errors and withholding tax errors.
2. You should submit this form as part of the first voluntary disclosure made for each tax type, within 2 years from the date of your TGF approval.
3. The form may take 5 minutes to complete. All fields in this form should be completed unless otherwise stated. Where the information is not applicable, please indicate “N.A.”.
4. You may refer to our e-Tax Guide on “IRAS’ Voluntary Disclosure Programme” for more details on how to submit errors to IRAS and the information that should be submitted in your voluntary disclosure submission. For GST errors, please note that the completed form and the details of your voluntary disclosure should be submitted to IRAS via myTaxMail instead.
5. A separate form should be submitted for each voluntary disclosure of corporate income tax error, GST error and withholding tax error.
6. If the company is part of a corporate group that has been granted the TGF, a separate form is required for each company[[1]](#footnote-2) utilising the TGF benefit.
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|  |

##  **SECTION 1: COMPANY’s DETAILS**

|  |  |
| --- | --- |
| Name of company[[2]](#footnote-3) |  |
|  |  |
| Entity ID[[3]](#footnote-4) |  |
|  |  |
| GST Registration Number (if applicable) |  |

#  SECTION 2: UTILISATION OF TGF BENEFITS

1. State the 2-year period for which you were granted the TGF benefits:

|  |  |  |
| --- | --- | --- |
|  | to |  |

1. Indicate the tax type involved for your voluntary disclosure (*Please select only one option*).

Corporate Income Tax [ ]  Goods and Services Tax [ ]  Withholding Tax [ ]

# SECTION 3: DETAILS OF CONTACT PERSON

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Contact person | : |  | Designation | : |  |
|  |  |  |  |  |  |
| Contact number | : |  | Email address | : |  |
|  |
| Please provide the name of company if the contact person (stated above) is an external party (e.g. tax or accounting firms, outsource personnel) |
|  |
| Company: |  |  |

#  SECTION 4 : DECLARATION BY AUTHORISED PERSONNEL OF COMPANY

|  |  |  |  |
| --- | --- | --- | --- |
| I, () |  | of |  |
|  | *(Full name of signatory in block letters)* |  | *(NRIC/Passport No.)* |
|  |  |  |  |
| 1. Confirm that the company stated in Section 1 is utilising the TGF benefit granted to the company for this voluntary disclosure submission; and
2. Declare that all the details and information given in this form are true and complete.
 |
| Signature[[4]](#footnote-5) | : |       |  | Date | : |       |  |
|  |  |  |  |  |
| Designation | : |       |  |  |
|  |  |

\* Delete where not applicable or select the one that is applicable

1. Except for GST Group disclosing GST errors made. [↑](#footnote-ref-2)
2. If the form is submitted for disclosure of GST errors made by a GST Group, please indicate the name and GST registration number of the GST Group. [↑](#footnote-ref-3)
3. Company’s registration number with ACRA. [↑](#footnote-ref-4)
4. Please note that secure electronic signature is not accepted. [↑](#footnote-ref-5)