

Assisted Self-Help Kit ('ASK'): Declaration Form on ASK Administrative Concessions

Important Notes:

This form may take 10 minutes to complete.

Read the following carefully before completing the sections in "ASK Annual Review - Declaration Form on ASK Administrative Concessions" template below:

(i) You may adopt the following administrative concessions if your errors fall within the scenarios described and that the conditions (if any) specified are satisfied. There is no need to seek IRAS' approval to enjoy any of these administrative concessions. Unless otherwise stated, the administrative concessions will only apply to past errors and businesses are required to take remedial actions to prevent recurrence of the errors.

(ii) The scenarios listed are not exhaustive. For scenarios not covered in the guide or other publications issued by IRAS (e.g. other GST guides or Practice Notes), businesses are advised to write to IRAS, providing full details of the errors. It is not necessary to write in situations already covered in IRASb

(iii) In the event that IRAS discovers that a business has wrongly applied or abused any administrative concession or made a false or incorrect declaration or failed to take remedial actions, enforcement actions (such as the recovery of tax and the imposition of penalties) may be taken against the business.

Instructions

- (a) For C2 and G3, you should declare the values quantified for the ASK accounting period in this form if you avail to these administrative concessions.
(b) For B1 and E5, you only need to declare the values quantified for the ASK accounting period in this form if the quantification shows that you have over-accounted output tax or under-claimed input tax and you do not wish to claim the amount of output tax over-accounted or input tax under-claimed. Otherwise, please disclose in the "Disclosure of Errors" template.
(c) For B5 and E6, you should declare the errors in this template and the "Disclosure of Errors" template.
(d) For all other errors not listed in this form or do not meet the conditions specified for each administrative concession scenario, please disclose the errors in the "Disclosure of Errors" template.

Overview of administrative concession scenarios:

Table with 3 columns: Group, Category, Description. Lists various error categories like Tax invoices and credit notes issued, Standard-rated supplies, Zero-rated supplies, etc.

(Please do not delete any rows or columns to avoid deleting the built-in functions.)

Name of Business

UEN/ GST Registration Number

Financial Year (FY) for Review

Accounting period of GST Return(s) selected for review

Table with 4 columns: Group, Description of error (Scenario), Administrative Concession, Is ASK administrative concession adopted?, Quantification of error (Please refer to the above 'Instructions' before completing)

Table rows A1, A2, A3 detailing tax invoices and credit notes issued errors and their administrative concessions.

Table rows B1, B2, B3 detailing standard-rated supplies errors and their administrative concessions.

Table rows B4, B5, B6 detailing discounts or rebates received from suppliers and deemed supplies errors.

Table rows C1, C2, C3 detailing zero-rated supplies errors and their administrative concessions.

Table rows C4, C5, C6 detailing omitted or understated zero-rated supplies errors.

Table rows D1, D2, D3 detailing exempt and out-of-scope supplies errors and their administrative concessions.

Table rows E1, E2, E3, E4 detailing purchases errors and their administrative concessions.

Table rows E5, E6 detailing input tax based on own in-house exchange rates and incurred input tax on family benefits errors.

Table rows E7, E8, E9 detailing claimed input tax based on tax invoices, without own in-house exchange rates, and input tax without corresponding value errors.

Table rows F1, F2 detailing imports (MES & Non-MES) errors and their administrative concessions.

Table rows G1, G2, G3 detailing others errors and their administrative concessions.

Table rows G4, G5 detailing group or divisional GST registration and total value of supplies errors.

Declaration by authorised personnel¹

I, (Dr/Mr/Mdm/MS) (Full Name of signatory) (NRIC/ Fin/ Passport No.) declare that I have satisfied all the conditions

and undertake to fulfil all the obligations stated in this form. I will also retain this form for at least 5 years.

I understand that tax may be recovered from me and/or penalties may be imposed if I give any false or incorrect information in this form.

Signature: Designation

Date

[1] The authorised personnel refers to:

Table mapping business types to authorized signatories: Limited company (A director), Partnership (including LP and LLP) (A partner), Sole-proprietorship business (The sole-proprietor), Unincorporated body (An official such as a secretary, trustee or authorised official)