Do I need to register for GST

This page provides information for you to assess whether you are required to register for GST.

Compulsory registration

You must register for GST if your taxable turnover is:

1. Under the retrospective view, more than $1 million at the end of the calendar year, or
2. Under the prospective view, expected to be more than $1 million in the next 12 months

What is taxable turnover?

Taxable turnover refers to the total value of all taxable supplies made in Singapore in the course or furtherance of businesses, which include:

1. standard-rated supplies (e.g. local supply of goods or services including the supply of imported low-value goods to individuals and businesses in Singapore that are not registered for GST from 1 Jan 2023), and
2. zero-rated supplies (e.g. export of goods or supply of international services),

but exclude:

1. exempt supplies (including exempt supplies that fall within the definition of international services, e.g. financial services provided to overseas persons, and are thus zero-rated),
2. out-of-scope supplies, and
3. sale of capital assets (e.g. sale of machinery, equipment, office building and furniture).

If you are not liable for GST registration, you may choose to register voluntarily after careful consideration.

You may also be liable for GST registration under the Reverse charge and Overseas vendor registration regime. For more information, please refer to the section on Reverse charge and overseas vendor registration below.

All currency/ monetary amounts stated in this webpage refer to Singapore dollars.

Retrospective view

Under the retrospective view, you are to assess if your taxable turnover for the calendar year (i.e. for the period 1 Jan to 31 Dec) exceeded $1 million. If it did, you must apply for GST registration between 1 Jan to 30 Jan of the following year. You will then be registered for GST on 1 Mar of the following year.

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[Note!] If your taxable turnover exceeded $1 million during the year **before** the calendar year ends **AND** you do not reasonably expect

Skip to main content

er to be more than $1 million in the next 12 months (i.e. prospective view does not apply), you are **not requi** register immediately.

You can either:

- Wait till the calendar year ends, and apply for **compulsory** GST registration under the retrospective view between 1 Jan to 30 Jan of the following year (unless you qualify for the exception from registering for GST); or
- Apply for **voluntary** GST registration at any time if you fulfil the conditions.

You are encouraged to use the GST Registration Calculator to assist you in determining your GST registration liability.

Example 1: Retrospective view

Prospective view

At any point in time, if you can reasonably expect your taxable turnover to be **more than $1 million** in the next 12 months, you must apply for GST registration within 30 days after the date of your forecast, and you will be registered on the 31st day after your forecast date.

[New!] The Second Minister of Finance has announced on 28 Feb 2025 that businesses liable for GST registration on a prospective basis will be given a two-month grace period to start charging GST. Prior to this, businesses are required to charge GST on the 31st day after the date of forecast.

If your liability to register for GST under the prospective basis arises on or after 1 Jul 2025, you will be registered 2 months from the date of your forecast. However, you are still required to apply for GST registration within 30 days after the date of your forecast.

Please refer to Example 2a and 2b for more details.

You must have supporting documents to support your forecast value of $1 million. For example:

- Signed contracts or agreements
- Accepted quotations or confirmed purchase orders from customers
- Invoices to customers with fixed monthly fee charged
- Income statements showing that past 12-month period was already close to $1 million and that annual turnover is on an increasing trend

On the other hand, you are not required to register for GST if there is no certainty in your forecast. For example, you made a forecast based on market assessment, business plans or sales targets.

Example 2a: Prospective view where date of forecast is before 1 Jul 2025

Example 2b: Prospective view where date of forecast is on or after 1 Jul 2025

Exception

You will not be required to register for GST if:

a. Your taxable turnover is derived wholly or mainly from zero-rated supplies and you apply for exemption from registration.

b. You are liable for GST registration under the retrospective view but not under the prospective view and the following conditions are met:

- You are certain that your taxable turnover for the next 12 months will not exceed S$1 million
- The taxable turnover is projected to be lower due to specific circumstances(e.g. large-scale downsizing of business)
- You have supporting documentation to substantiate your projection

You must nonetheless continue to monitor your taxable turnover at the end of the next calendar year.

Specified circumstances

Reverse charge and overseas vendor registration

You may also be liable for registration:

- under the reverse charge regime if your business procures services from overseas suppliers or imports low-value goods and your business is not entitled to full input tax credit even if it is GST-registered, or
- under the overseas vendor registration regime if you are an overseas supplier or a local/ overseas electronic marketplace operator or redeliverer that provides services (digital and non-digital) or supplies imported low-value goods to individuals and businesses in Singapore that are not registered for GST.

For more information on the requirement to register for GST under these regimes, please refer to our webpage on GST on imported services.

Late notification of liability for GST registration

There are serious consequences for late registration:

1. Your date of registration will be backdated to the date you ought to be registered for GST.
2. You will have to account for and pay GST on your past sales starting from the effective date of registration, even if you did not collect any GST from your customers.
3. You may face a fine of up to $10,000 and a penalty equal to 10% of the GST due for late notification. Prosecution action may apply.

If you submit an application for GST registration and voluntarily disclose that you are late in registration, we will generally waive the late notification fine and penalties. However, you will still have to account for and pay GST on your past sales from your effective date of registration. If you have difficulties paying the GST due on the backdated period, we may allow you to pay the GST due in instalments.

Computing your business turnover

The table below explains the different methods used to compute your business taxable turnover, depending on whether you are a sole-proprietorship, a partnership, or a private limited company.

	Sole-proprietorship (Individual)	Partnership	Company (e.g. Private Limited Company)
How do I compute business turnover?	Combine the turnover of: • all your sole-proprietorship businesses (including rental of commercial properties, rental of furniture & fittings and home-based	Combine the turnover of all partnership businesses with the same composition of partners (including rental of commercial properties, rental of furniture & fittings and home-based	Compute the turnover of that single company (incluc commercial properties, and rental of furniture fittings).

	Sole-proprietorship (Individual)	Partnership	Company (e.g. Private Limited Company)
	business) regardless of whether the businesses are registered with ACRA, and • income derived from your trade, profession or vocation (e.g. a taxi driver, hawker, commission agent such as insurance agent or multi-level marketing agent, freelancer such as fitness instructor or book-keeper, accountant with own business practice, etc.) Refer to example below for illustration.	business), regardless of whether the businesses are registered with ACRA. Please refer to example below for illustration.	If your company (as a legal entity) owns sole-proprietorship businesses, you need to combine the turnover of • the company, and • all its sole-proprietorship businesses.
How will my businesses be registered for GST?	All your businesses under your name will be registered in the name of the sole-proprietor (i.e. your name) irrespective of the turnover of each business. This includes sole-proprietorship businesses which you may set up in the future.	Each partnership business that is required to register for GST will be separately registered under its own name. Once your partnership is GST-registered, all businesses with the same composition of partners need to be GST-registered. This includes businesses with the same composition of partners which you may set up in the future.	GST registration will be in the name of your company.

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Example 1: Sole-proprietorship

Example 2: Partnership

Example 3: Company

FAQS

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1. I have already made $400,000 of sales since the start of this calendar year, and I expect to make an additional $800,000 before 31st Dec. Do I need to register for GST under the compulsory basis now?

2. I am a Singapore-based business that sells goods from a place outside Singapore to another place outside Singapore. The goods do not enter Singapore and I do not make any other supplies of goods and services. Do I need to register for GST if my supplies exceed $1 million?

3. I run a property trading business in partnership with someone else. Do I need to include the proceeds from the sales of commercial properties that were held in the name of the partners as bare trustees of the partnership, when computing my partnership's taxable turnover for GST registration purpose?

4. If I am a director, do I need to register for GST?

5. IRAS backdated my effective date of GST registration, so I must account for and pay the GST on the past sales even though I did not collect from customers. Can I recover the GST on the past sales from customers?

6. I have changed my business constitution, (e.g. converted from partnership to company, from sole-proprietorship to partnership, or vice versa), can I continue to use the same GST registration number?

7. I acquired a business that is GST-registered, can I continue to use the GST registration number of the business?

8. When I acquire a business, do I have to register for GST as a result of the acquisition?

9. Can I split my business into multiple entities (each with taxable turnover not exceeding $1 million) to avoid registering for GST?

10. If I am late in my GST registration, can the requirement for backdating the effective GST registration date and payment of backdated tax be waived?

Related content

USEFUL LINKS
GST Registration Calculator (from 2019)

PAGES
GST

PAGES
Factors to Consider Before Registering Voluntarily for GST

PAGES
Registration

PAGES
Responsibilities of a GST-registered Business

Last updated 7 August 2026