



Liberty Pte Limited
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UEN | GST Reg. No. 201538069C
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Declaration of Entitlement to Claim Input Tax on Insurance Policy by GST-Registered Policyholders (“Declaration Form”)

| | |
|-----------------------------------|----------------|
| To: <u>Liberty Pte Limited</u> | Date: _____ |
|-----------------------------------|----------------|

As a GST-registered person at the effective date of the insurance policy, I hereby confirm the following:

1. Am I blocked, by virtue of [Regulation 26 and 27](#) of the Goods and Services Tax (General) Regulations¹, from claiming the GST incurred on the insurance premiums? No Yes

¹ The blocked input tax claims under [Regulation 26 and 27](#) would include (but not limited to) the following:

- a) Medical and accident insurance premiums incurred for your staff, unless the insurance or payment of compensation is mandatory under the Work Injury Compensation Act (“WICA”) or under any collective agreement within the meaning of the [Industrial Relations Act](#); and
- b) Motor car insurance premiums

Please click on the links provided above if more information is required on the particular legislation (s) concerned.

Name of GST-registered person

Name & signatory of Authorised Person

GST Registration Number

Email address and contact number of Authorised Person

Designation of Authorised Person

Policy number(s)/Type of policies

Date of Inception



Background

As a GST-registered insurers, we are required to obtain a copy of the completed Declaration Form from our GST-registered policyholders for each affected policy at the point of renewal or inception of all affected insurance policies on or after 1 Oct 2021 for our own GST record keeping purposes. The affected insurance policies are medical and/or accident insurance policies and motor car insurance policies. Please see paragraph 3.2(b) of the [IRAS e-Tax Guide for Cash Payment and Input Tax on Motor Car Expenses](#) if you require more information.

What should I do when I receive the Declaration Form?

As mentioned in the Declaration Form, you will only need to assess whether your input tax claims are disallowed under Regulations 26 and 27 of the GST (General) Regulations.

You should only tick “Yes” if the **entire** amount of input tax claims in relation to the insurance premiums concerned are disallowed under Regulations 26 and 27. Otherwise, you will have to tick “No”.

What if I am not familiar with the GST rules concerning disallowed input tax under Regulations 26 and 27?

Please note that the assessment of whether your input tax claims are disallowed under Regulations 26 and 27 is part of the general assessments required to be performed by all GST-registered persons who wish to claim input tax in their GST returns – please click [HERE](#) for more information on the conditions for claiming input tax. Therefore, if you are not the person who prepares the GST returns, you may wish to check with the relevant person concerned.

If you still have any enquiries relating to the input tax claiming conditions, you can call the IRAS GST helpline on 1800 356 8633 during [operating hours](#); or send your enquiries online to IRAS via the [GST General Enquiries or Feedback form](#).

You may refer to the Ministry of Manpower’s website at www.mom.gov.sg for more information on Work Injury Compensation Act, work injury compensation insurance and Industrial Relations Act.

Who should be stated as the “Name of GST-registered person”?

The “Name of GST-registered person” stated in the Declaration Form refers to the person to whom the supply of insurance service is made (i.e. the policyholder).

- If the person is under GST [group registration](#), the name to be stated should be that of the name of the GST group.
- If the person is under GST [divisional registration](#), the name to be stated can either be the person’s own name or the name of his particular division.

Who should be the Authorised Person to sign on the Declaration Form? The Authorised Person can be anyone who:

- a) Is familiar with the GST rules or advised by someone who is familiar with the GST rules
- b) Has been properly authorised to represent the policyholder to sign on the Declaration Form; and
- c) Is any one of the following persons:
 - A person employed by the policyholder
 - A director (where the policyholder is a company)
 - A partner (where the policyholder is a partnership); or
 - A sole-proprietor (where the policyholder is carrying on a sole-proprietorship business)

