

ผนวก ข.

ตัวอย่างคำร้องขอการบรรเทาภาระภาษีแบบกลุ่ม
ของประเทศสิงคโปร์

SPECIMEN COPY ONLY

FORM GR-A

GROUP RELIEF FORM FOR TRANSFEROR COMPANY FOR YEAR OF ASSESSMENT

Annex 6A

Important: Group relief is available to Singapore incorporated companies belonging to the same group and which have the same accounting year end.

This form must be submitted together with the Form C.

Please read the Group Relief guide before completing this form.

Please use separate forms if you have more than 5 claimant companies.

Part 1 Details of transferor company

Name:	_____
Tax Ref No:	_____
Total loss items transferred ¹	_____

Part 2 Declaration

I declare that the ordinary shareholding levels of the relevant holding company are maintained at or above 75% during the continuous period² stated in Part 3 and all the information given in this form is true and complete. I understand that I need to retain my computation on the ordinary shareholding levels of the relevant holding company as the Comptroller of Income Tax may request for it.

Full name & signature of person making the return Capacity of person making the return Date Telephone No

Part 3 Details of claimant companies in ascending order of priority

Order	Details	Loss items transferred ³	Continuous period ²
_____	Name: _____ _____ _____ Tax Ref No: _____	Unutilised CA (NTR) _____ Unutilised CA (CTR) _____ Unutilised loss (NTR) _____ Unutilised loss (CTR) _____ Unutilised donation (NTR) _____ Unutilised donation (CTR) _____	From: _____ dd/mm/yy To: _____ dd/mm/yy

¹ Total refers to the aggregate quantum of the loss items transferred as listed under Part 3.

² Continuous period refers to the period ending on the last day of the basis period during which the ordinary shareholding level of the relevant holding company is maintained at or above 75%.

³ The quantum to be completed here is based on tax computation submitted with Form C before S37B adjustment.

NTR = Normal corporate tax rate CTR = Concessionary tax rate

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FORM GR-A

GROUP RELIEF FORM FOR TRANSFEROR COMPANY FOR YEAR OF ASSESSMENT

Tax Ref No: _____

Part 3 Details of claimant companies in ascending order of priority			
Order	Details	Loss items transferred ³	Continuous period ²
□	Name: _____ _____ _____ Tax Ref No: _____	Unutilised CA (NTR) _____ Unutilised CA (CTR) _____ Unutilised loss (NTR) _____ Unutilised loss (CTR) _____ Unutilised donation (NTR) _____ Unutilised donation (CTR) _____	From: _____ dd/mm/yy To: _____ dd/mm/yy
□	Name: _____ _____ _____ Tax Ref No: _____	Unutilised CA (NTR) _____ Unutilised CA (CTR) _____ Unutilised loss (NTR) _____ Unutilised loss (CTR) _____ Unutilised donation (NTR) _____ Unutilised donation (CTR) _____	From: _____ dd/mm/yy To: _____ dd/mm/yy
□	Name: _____ _____ _____ Tax Ref No: _____	Unutilised CA (NTR) _____ Unutilised CA (CTR) _____ Unutilised loss (NTR) _____ Unutilised loss (CTR) _____ Unutilised donation (NTR) _____ Unutilised donation (CTR) _____	From: _____ dd/mm/yy To: _____ dd/mm/yy
□	Name: _____ _____ _____ Tax Ref No: _____	Unutilised CA (NTR) _____ Unutilised CA (CTR) _____ Unutilised loss (NTR) _____ Unutilised loss (CTR) _____ Unutilised donation (NTR) _____ Unutilised donation (CTR) _____	From: _____ dd/mm/yy To: _____ dd/mm/yy

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FORM GR-B
GROUP RELIEF FORM FOR CLAIMANT COMPANY FOR YEAR OF ASSESSMENT

Annex 6B

Important: Group relief is available to Singapore incorporated companies belonging to the same group and which have the same accounting year end.

This form must be submitted together with the Form C.

Please read the Group Relief guide before completing this form.

Please use separate forms if you have more than 7 transferor companies.

Part 1 Details of claimant company

Name: _____

Tax Ref No: _____

Part 2 Declaration

I declare that the ordinary shareholding levels of the relevant holding company are maintained at or above 75% during the continuous period¹ stated in Part 3 and all the information given in this form is true and complete. I understand that I need to retain my computation on the ordinary shareholding levels of the relevant holding company as the Comptroller of Income Tax may request for it.

Full name & signature of person making the return _____ Capacity of person making the return _____ Date _____ Telephone No _____

Part 3 Details of transferor companies in ascending order of priority

Order	Name	Tax Ref No	Continuous period ¹
<input type="checkbox"/>	_____	_____	From <input type="text"/> To <input type="text"/> dd/mm/yy dd/mm/yy
<input type="checkbox"/>	_____	_____	From <input type="text"/> To <input type="text"/> dd/mm/yy dd/mm/yy
<input type="checkbox"/>	_____	_____	From <input type="text"/> To <input type="text"/> dd/mm/yy dd/mm/yy
<input type="checkbox"/>	_____	_____	From <input type="text"/> To <input type="text"/> dd/mm/yy dd/mm/yy
<input type="checkbox"/>	_____	_____	From <input type="text"/> To <input type="text"/> dd/mm/yy dd/mm/yy
<input type="checkbox"/>	_____	_____	From <input type="text"/> To <input type="text"/> dd/mm/yy dd/mm/yy
<input type="checkbox"/>	_____	_____	From <input type="text"/> To <input type="text"/> dd/mm/yy dd/mm/yy

¹ Continuous period refers to the period ending on the last day of the basis period during which the ordinary shareholding levels of the relevant holding company is maintained at or above 75%