

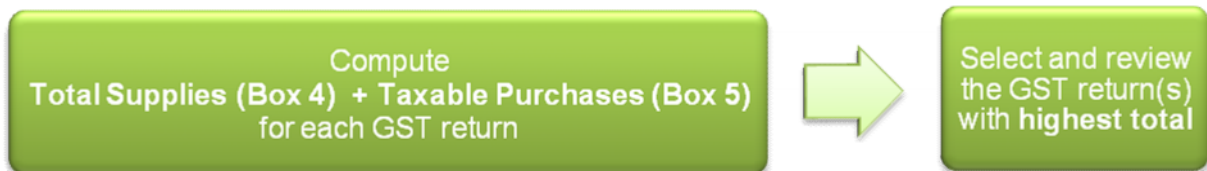
## **STEP 2:**

Select GST Return(s) for Review

## STEP 2: Select GST Return(s) for Review

### Determine which GST return(s)

- ★ For each of your GST returns filed for the past financial year, add up the values of your Total Supplies in Box 4 and Taxable Purchases in Box 5 (refer to Row 81 of Template 1).
- ★ Select the GST return(s) with the **highest total** to conduct 'ASK' Annual Review.



### Determine number of GST return(s)

- ★ For quarterly or 6-monthly filing period, select 1 GST return.
- ★ For monthly filing period, select 3 consecutive GST returns<sup>3</sup>.

Filing Frequency	No. of returns to select
Monthly	3
Quarterly	1
6-monthly	1

<sup>3</sup> For monthly filing period, select the GST return with the highest total of Box 4 + Box 5 and any other 2 GST returns to cover 3 consecutive months.

*E.g. your GST return for the month of Mar 2009 has the highest total of Box 4 + Box 5. Hence, you can choose to conduct 'ASK' annual review on your monthly GST returns for:*

- *Jan, Feb and Mar 2009;*
- *Feb, Mar and Apr 2009; or*
- *Mar, Apr and May 2009.*

## Important Note

Please note the following:

- a) The specified sample size and methodology of selecting samples are the minimum requirements if this review is requested by IRAS for a specific purpose. Other than that, they serve as suggested guidelines to help businesses determine how much and what to check in conducting an annual review for GST health-check.
  
- b) IRAS recommends quantitative indicators at various steps in the 'ASK' Annual Review process to help flag out differences that are significant enough to point the businesses to investigate further. While the size of differences below the recommended threshold may not be considered as significant under 'ASK' Annual Review, this does not necessarily imply that the GST declarations are error-free. Businesses may wish to conduct their own checks and ascertain whether the differences can be explained or substantiated.
  
- c) IRAS reserves the rights to verify and extend the scope of audit checks beyond the samples selected by businesses which have performed the checks according to this 'ASK' Annual Review Guide. Should additional errors be detected during the course of IRAS audits, they will be treated no differently than those errors detected without an 'ASK' Annual Review.

If you have any enquiry on Assisted Self-Help Kit ('ASK'), please call 1800-356 8633 or email to [gst@iras.gov.sg](mailto:gst@iras.gov.sg).