

STEP 5:

Quantify your Errors (if any) and Submit your Findings to IRAS for Review

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If errors are discovered during 'ASK' Annual Review

Submit your findings to IRAS using "[ASK: Declaration Form on Completing Annual Review & Voluntary Disclosure of Errors](#)". In addition, you must complete and submit the relevant "[Disclosure of Errors](#)" template(s) in Section 3 of the same form. You can find a list of the common errors in [Appendix 1](#).

You do not need to submit to IRAS the checklists and templates recorded for Steps 1 to 4 but they must be made available to us upon our request.

"ASK: Declaration Form on Completing Annual Review & Voluntary Disclosure of Errors" is a form for you to declare the results of your findings and errors discovered (if any) to IRAS after completion of 'ASK' Annual Review.

Declaration &
Disclosure of
Errors Form
[\(click to
download\)](#)

If errors are recurring in nature

If your error is recurring in nature, it is likely that you have also made the same mistake in your other GST returns. For the purpose of this Annual Review, we require you to review your past GST returns only when your error discovered in Step 3 is recurring in nature and GST is involved (i.e. it affects your output tax and/or input tax).

You can consolidate and quantify the yearly amount of your recurring error for each of the affected past financial year(s), instead of for each GST accounting period.

If you have difficulties reviewing your past GST returns

If you have difficulties reviewing your past GST returns for the actual error amount, you may use a proxy to compute an estimated error amount for the purpose of this annual review. As this is an estimated error amount, you need to state your basis or method of estimation in the "Disclosure of Errors" template(s) for IRAS' consideration and approval.

After submitting Declaration Form and "Disclosure of Errors" templates

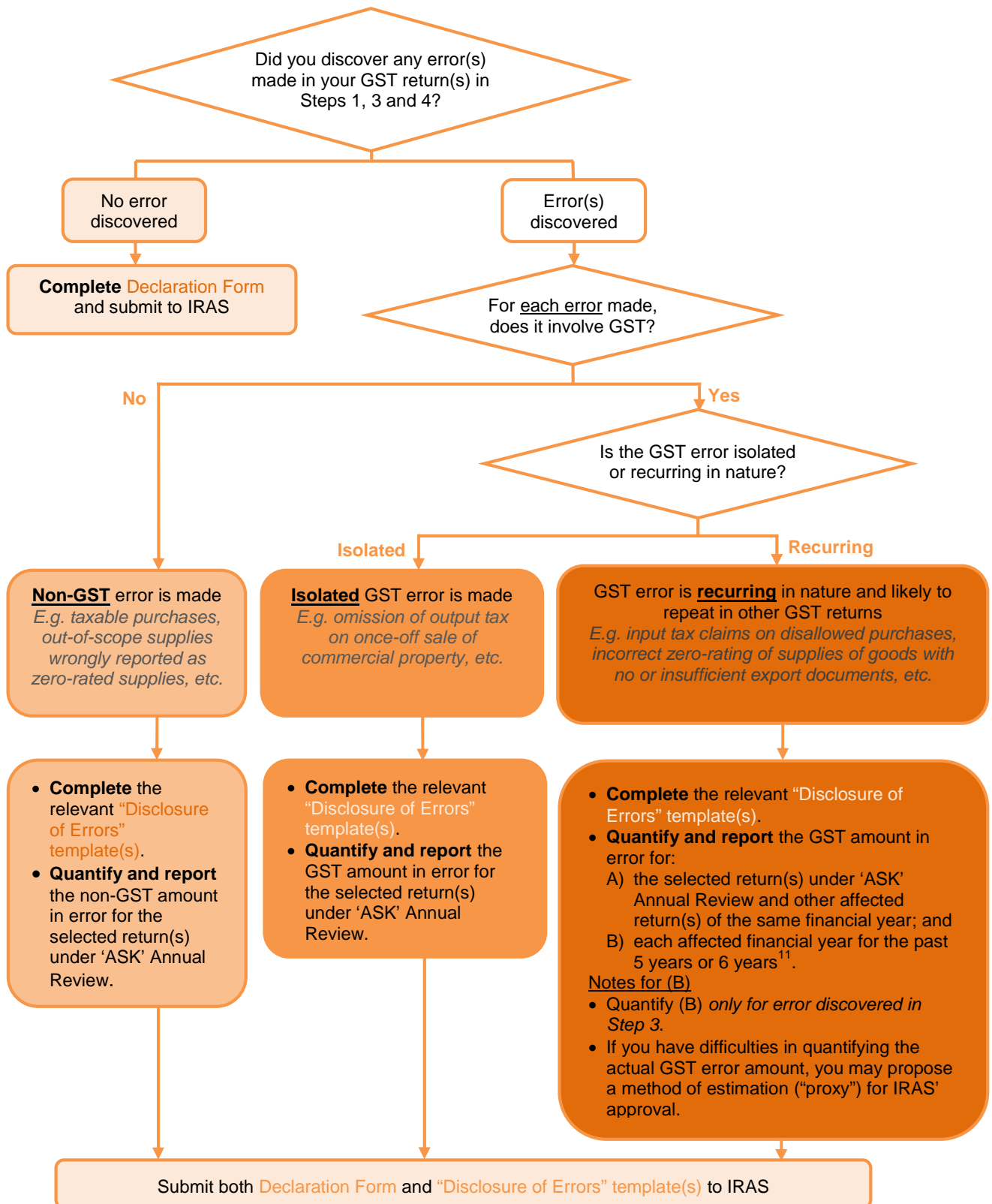
Upon receipt of your Declaration Form and "Disclosure of Errors" template(s) (if applicable), IRAS may contact you for further clarification and request for your supporting documents.

We will also follow up with you on your 'ASK' Annual Review and raise GST assessment(s) for your error(s) or advise you on how to correct the error(s). Hence, please do not correct your error(s) immediately upon the completion of this annual review in GST F7 "Disclosure of Errors on GST Return" for the affected accounting period(s) or your current GST F5 return.

If no error is discovered during 'ASK' Annual Review

You should submit the Declaration Form to demonstrate your commitment to be GST-compliant.

Flowchart for Step 5 Process



¹¹ You should determine this by considering the below timeline for correcting mistakes in GST returns:

- Error relating to an accounting period ending *on or after* 1 Jan 2007 is to be corrected within 5 years from the end of that accounting period.
- Error relating to an accounting period ending *before* 1 Jan 2007 is to be corrected within 6 years from the end of that accounting period.

APPENDIX 1:

List of Common Errors
and Areas where Error may Occur

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GENERAL

Over- / Under-reporting of value in GST return *(e.g. due to calculation error, omission of transactions, etc.)*

Incorrect recording of value(s) from source document to listing and/or from listing to GST return *(e.g. due to the use of different exchange rates for tax invoices issued in foreign currency and in the listing)*

Wrong classification of supplies made

STANDARD-RATED SUPPLIES AND OUTPUT TAX

Trading sales

Non-trading sales *(e.g. reimbursements / re-billings made for purchases paid on behalf, deemed supplies on goods given away free as gifts, etc.)*

Sale / Disposal of assets *(excluding properties)*

Sale / Rental of commercial property and/or furniture & fittings in furnished residential property

Trade-in transactions *(refer to Pre-Filing Checklist for "Standard-rated Supplies and Output Tax" – Question 12)*

Supplies made to related parties *(e.g. related company, etc.)*

Supplies made as local agent for overseas principal under Section 33(2) of GST Act

Credit note issued to customer / Debit note received from customer for reduction in sales and/or GST

Repayment of GST previously suspended on imports *(e.g. due to misuse or abuse of Major Exporter Scheme status, etc.)*

ZERO-RATED SUPPLIES

Supplies previously treated as zero-rated supplies but cannot qualify for zero-rating *(e.g. do not qualify as international services or due to insufficient export documents for goods, etc.)*

Out-of-scope supplies *(e.g. third country shipments, transshipments, etc.)* wrongly included in Box 2 of GST return

EXEMPT SUPPLIES

Supplies previously treated as exempt supplies but cannot qualify for exemption (*i.e. not relating to financial services and sale / rental of residential properties*)

Incorrect value of exempt supplies reported in GST return (*e.g. wrongly included the value of unrealised gain or loss, etc.*)

TAXABLE PURCHASES AND INPUT TAX & REFUNDS CLAIMED

Input tax to be disallowed - No supporting source document (*i.e. tax invoice / simplified tax invoice / receipt for local purchases or import permit / subsidiary import certificate for imports*)

Input tax to be disallowed - Tax invoice not addressed to your business name or import permit / subsidiary import certificate did not show your business name as the importer

Input tax to be disallowed - Duplicate input tax claims made

Input tax to be disallowed - Not for business purposes and/or specific expenses disallowed under GST Regulation 26 and 27 (*e.g. medical expenses or insurance premium incurred by staff but not covered under Work Injury Compensation Act, running expenses for private motor cars, etc.*)

Input tax to be disallowed - Incurred directly for exempt supplies made and/or relating to apportionment of input tax

Input tax to be disallowed - Purchases from non GST-registered suppliers and/or non-taxable purchases (*e.g. purchase or lease of residential properties, etc.*) which do not attract GST

Tax invoices in foreign currency - Input tax claim in GST return was not made based on the SGD amounts or the supplier's exchange rate shown on tax invoice

Credit note received from supplier / Debit note issued to supplier for reduction in purchases and/or GST

GST refunds claimed under Tourist Refund Scheme and/or for Bad Debt Relief - conditions not satisfied

For imports with GST deferred under Import GST Deferment Scheme - Over- /Under-reporting of taxable purchases value and input tax claim

IMPORTS WITH GST SUSPENDED (E.G. UNDER MAJOR EXPORTER SCHEME) OR WITH GST DEFERRED (UNDER IMPORT GST DEFERMENT SCHEME)

Import permit did not show your business name as the importer

Goods imported are not for your business purposes or not for your overseas principal under Section 33(2) or Section 33A of GST Act

Unable to trace the subsequent sales or movement of the goods imported

Failed to account for deferred import GST payable in Box 15 of GST return

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.