

# **IRAS e-Tax Guide**

How Do I Prepare My GST Return?

(7<sup>th</sup> Edition)



INLAND REVENUE  
AUTHORITY  
OF SINGAPORE

## How Do I Prepare My GST Return?

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# How Do I Prepare My GST Return?

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## 1 Introduction

As a Goods and Services Tax (GST) registered person, you are required to submit a return (GST F5) to the Comptroller of GST based on your accounting cycle, normally on a quarterly basis. In your return, you will indicate the total value of your local sales, exports and purchases from GST-registered persons, the GST collected and GST claimed for that accounting period.

Good news! You can now e-File your GST return anywhere at your convenience. e-Filing of GST returns is **easy**, **fast** and **free**. In addition, you will receive an immediate acknowledgement if your e-Filing is successful. You no longer need to worry about lost returns. GST e-Filing will become compulsory in phases starting from January 2007. If you have not e-Filed, we strongly urge you to do so. It will eventually replace paper filing as the sole mode of filing acceptable to IRAS. For more details on authorising your staff/third party to e-File on behalf of your organisation and e-Filing of GST return, please refer to our demonstration slides available from our website at <http://www.iras.gov.sg> (Quicklinks > e-Services).

This guide explains how to prepare your GST return correctly and the penalties for failing to submit your GST return and the GST due on time.

## 2 Accounting Period

### 2.1 What Is An Accounting Period?

The period covered by the return is called an accounting period. It is also known as a prescribed accounting period.

The standard accounting period is three months. Accounting periods of one month and six months are also available but subject to the Comptroller's approval.

#### 2.1.1 Three Month Accounting Period (Quarterly Accounting Period)

When you register, you will automatically be given 3 months accounting period unless you request otherwise.

There are three cycles of accounting periods:

- First cycle ends on 31 January, 30 April, 31 July and 31 October,
- Second cycle ends on 28/29 February, 31 May, 31 August and 30 November,
- Third cycle ends on 31 March, 30 June, 30 September and 31 December.

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Your accounting periods will fit in with your financial year. For example, if your financial year ends on 31 December, your accounting period will be under the third cycle; for example, quarter ending 31 March, 30 June, 30 September and 31 December.

### 2.1.2 One Month Accounting Period (Monthly Accounting Period)

You may request for a one-month accounting period if you are likely to receive GST refunds regularly. You can write in to request for a change but this is subject to the Comptroller's approval.

### 2.1.3 Six Month Accounting Period (Half-yearly Accounting Period)

You may request for a "half-yearly accounting period" if you are registered for GST on a voluntary basis. This is subject to the Comptroller's approval.

The following conditions need to be complied after your application is approved:-

- a. No records of GST offence;
- b. The value of taxable supplies at the end of each financial year must be less than S\$1 million on a retrospective or prospective basis; and
- c. Maintain good compliance records in the submission of GST returns and payment of GST.

## 2.2 Can I Change My Accounting Periods?

If there is a change in the circumstances of your business or a change of financial year, you may apply to change your accounting periods. In your application, please state your reasons for the change, provide a director's resolution, quote your GST registration number and the accounting periods you prefer.

## 2.3 Can I Request For Accounting Periods That Do Not End On The Last Day Of A Month? (I.E. Special Accounting Period)

If you want your accounting periods to end on a day which is not on the last day of any calendar month, you are required to write to the Comptroller for prior approval. You are also required to state the reason and the dates of the special accounting periods. Once approved, you will receive the return from the Comptroller with the special accounting period printed on it. You are required to inform the Comptroller of the special accounting periods for your next accounting cycle when you are near the end of the current accounting cycle.

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### 3 Return (GST F5)

#### 3.1 When Will The Electronic Return Or Paper Return Be Issued To Me?

##### e-Filing

Once you have started to e-File your GST F5, your next GST return will be made available online by the end of each accounting period. You can e-File your GST F5 one day after the end of the accounting period. For example, GST F5 for 01/04/07 – 30/06/07 can be e-Filed with effect from 01/07/07. The paper copy will no longer be sent to you.

GST e-Filing will become compulsory in phases starting from January 2007. If you have not e-Filed, we strongly urge you to do so. To get started on e-Filing, you will need an Access Code.

With the Access Code, you can authorise your staff or third party to act on behalf of your organisation. You may appoint your staff or third party to be the “Preparer” or “Approver”.

A Preparer may only prepare the GST return for the Approver to approve and submit to IRAS. If you are authorised as an Approver, you can complete and submit the GST return, or approve a draft of the GST return prepared by a Preparer and submit it to IRAS.

It is important that the Preparer and Approver keep each other informed of any returns pending the other party’s action.

If you are notified under the law that you are required to e-File your GST return but submitted paper return, you will be penalised under regulation 53(2) of the GST (General) Regulations 2001. Upon conviction, you are liable to a fine not exceeding \$5,000 and in default of payment, an imprisonment term not exceeding 6 months.

##### Paper Filing

If you have not been informed of compulsory e-Filing or you have not tried e-Filing before, the GST F5 will be sent to you at regular intervals. You must complete each return and submit it to **The Comptroller of Goods & Services Tax, Robinson Road, P.O. Box 231, Singapore 900431** on or before the due date (see paragraph 3.2). If you are on a quarterly accounting period, you should receive the return by the first week after the end of each accounting period. However, if you are on a monthly accounting period, the returns will be sent to you on a monthly basis.

#### 3.2 When Must I Submit My Return?

You must ensure that IRAS receive your return not later than one month after the end of your prescribed accounting period. For example, IRAS must receive

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the GST return for the quarter ending March 2007 by 30 April 2007. If there is no tax due for the said period, you must still submit a 'nil' return.

### 3.3 What If I Am Not Under Compulsory E-Filing And I Do Not Receive Or Lose My GST Return?

Though you are not under compulsory e-Filing, we recommend that you e-File so that you do not need to worry about losing the return and have to call our GST helpline or come to our Taxpayer Services Centre to pick up the duplicate return.

Each return sent to you is for a specific accounting period. You should receive it by the first week after the end of each accounting period. For example, if your next quarterly accounting period ends on 31 March, you should receive your GST return for the quarter ending 31 March by the first week of April.

If you choose to get a hardcopy return, you may call our GST helpline at 1800 356 8633 (select option no. 4) to request for a duplicate return. Alternatively, you may wish to come to our Taxpayer Services Centre to collect the return if you are a partner, sole-proprietor, director or authorised signatory. If you cannot come personally, you have to give a letter to authorise the person collecting the return on your behalf. You must not use a photocopied return or a return originally issued for another GST registration number or another prescribed accounting period to submit your return. We will reject this return and you need to resubmit a return. It will lead to a delay in processing your return.

### 3.4 What Must I Do If There Are Errors On Previous Returns?

If you have made a mistake in your past GST return(s), you can correct the error(s) in your current GST F5 return if:

- (i) the net GST amount in error for all the prescribed accounting periods affected is not more than \$1500; and
- (ii) the summation of non-GST amounts in error for (each of) the prescribed accounting period(s) affected is not more than 5% of the total supplies (In the case where no supplies made in the prescribed accounting period, the 5% rule will be applied to the total taxable purchases).

In such circumstance, if you have reported an estimated value of your revenue in Box 13 of an earlier GST F5 return, you are not required to adjust the revenue figure in the current GST F5 return. Please ensure that you report the correct value of your revenue for the subsequent GST returns.

If you fail to satisfy any of the above conditions, please correct the errors, including the value of the revenue by submitting a GST F7 return ("Disclosure of Errors on GST Return") for the affected prescribed accounting period(s).

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Where your errors affect more than one accounting periods and multiple GST F7s are required, you are also allowed to consolidate the errors and report in one GST F7 on a per annum (financial/calendar/tax year) basis. For example, if you are consolidating the errors from 01/01/2007 to 31/12/2007, you should request for a GST F7 for the period of 01/10/2007 – 31/12/2007. In the GST F7, you need to:

- (i) declare the original figures from GST F5 of 01/10/2007 – 31/12/2007 + errors from 01/01/2007 – 31/12/2007; and
- (ii) state in the “description of errors” box that the errors declared are for 01/01/2007 to 31/12/2007.

If the errors relate to prescribed accounting period ending on or after 1 January 2007, you should rectify them within 5 years from end of accounting period. If the errors relate to accounting period ended prior to 1 January 2007, you should rectify them within 6 years.

You can obtain an electronic GST F7 for the relevant periods to make the necessary corrections through clicking ‘Request for GST F7’ in *myTax Portal*. Alternatively, you can request for the GST F7 via our GST Helpline at 1800-356 8633 (select option no. 4). However please note that if your GST return is submitted more than 5 years after the end of the relevant prescribed accounting period, the Comptroller will not revise any estimated assessment previously raised for that period. This is regardless of whether you have objected to the assessment.

### 3.5 What Must I Do If I Have Not Traded In The Period?

If you have not traded in the period and have no GST on purchases (input tax) to recover or GST on sales (output tax) to declare, you must still complete all boxes on the return as "zero". You should then submit your "nil" return by the due date. Otherwise, a late submission penalty of \$200 per month will be levied for each completed month that the return is outstanding (see paragraph 5.6).

### 3.6 What Must I Do If This Is My Final Return (GST F8)?

If you stop making taxable supplies, for example, cease business, please submit the GST F9 - “Application for Cancellation of Registration”. You can obtain the GST F9 via our website at <http://www.iras.gov.sg>. Click on ‘Information on Goods and Services Tax’ and ‘Downloadable Forms’. Once your application is processed, you will be informed in writing of the last date of registration and the GST F8 – “Final Goods and Services Tax Return” will be issued to you for completion.

If you are under compulsory e-Filing or e-Filed before, the GST F8 will be displayed at “*myTax Portal*” for your completion.

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In your final GST return, you will account for your tax for the period covered by the return. As you have ceased to be a taxable person, any goods which form part of your business assets shall be deemed to be supplied by you in the course of your business even though you have not actually sold the goods (e.g. stocks, office equipment, non-residential properties owned by you etc.). GST has to be accounted for in the final return based on the open market value of these goods. However, you need not account for GST if the following conditions are satisfied:-

- a. the business is transferred as a going concern to another taxable person;
- b. the business is carried on by another person who is treated as taxable in the event of liquidation or being incapacitated;
- c. the value of the goods does not exceed \$10,000; and
- d. you were not entitled to claim input tax on these goods, for example, these goods were purchased from a person not registered for GST.

Please indicate the value of the goods in Box 1 and the GST amount in Box 6 of the final GST return. The deemed output tax is also applicable to goods imported using the Major Exporter Scheme/Approved Third Party Logistics Company Scheme.

If you are expecting a refund claim from the Comptroller of GST, please do not close your bank account until the refund is made to you.

### 3.7 What If I Fail To Submit My Return Or Submit An Incomplete Return?

If you fail to submit a return when it is due or make an incomplete return without reasonable excuse, you will be guilty of an offence.

The Comptroller of GST has the power to assess to the best of his judgement the amount of tax you owe.

An assessment will then be sent to you. If you wish to object to the assessment, you can write to the Comptroller of GST within 30 days from the date of assessment, stating precisely the grounds of your objection. Despite the objection, you are still required to submit the GST return and pay the outstanding balance.

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### 4 Form Completion

#### 4.1 In Filling Up Box 1, What Must I Include?

The value of standard-rated supplies in Box 1 (*excluding the GST amount*).

Examples of these are -

- . supplies made in the course of your business;
- . supplies to your staff (e.g. vending machine and canteen takings);
- . sale of business assets (e.g. office equipment);
- . hire of goods to someone else;
- . gift of goods which cost you more than \$200 excluding GST;
- . gifts which form part of a series of gifts given to the same person within 3 months;
- . the full value of goods sold where you have taken something in part exchange or when you trade-in your goods for others;
- . goods which you and your family have taken out of the business for non-business use;
- . commission received;
- . sale of company's used motor vehicle (GST is chargeable based on 50% of the selling price); and
- . any other taxable business income.

You need to deduct the value of goods or services for which a credit note has been issued or a debit note received from standard-rated supplies in Box 1, e.g. sales returns and discount.

You do not have to report the following as standard-rated supplies in Box 1:

- . in-bond sale of goods (e.g. sale of goods within zero GST warehouse and within licensed warehouses);
- . sale of goods within free trade zones;
- . sales from third country trading; and
- . disbursement.

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### 4.2 How Do I Fill Up Box 2?

Fill in the value of all your goods that are exported and all international services rendered by you during the accounting period in Box 2. Examples of international services include the transportation of goods or passengers into or out of Singapore, and services supplied in connection with land or goods situated outside Singapore. For a full description of international services, please refer to section 21(3) of the GST Act, which can be found on our website.

Like standard-rated supplies, you need to deduct the value of goods or services for which a credit note has been issued or a debit note received from zero-rated supplies in Box 2, e.g. sales returns and discount.

### 4.3 How Do I Fill Up Box 3?

If you are making exempt supplies, you should report the total value of your exempt supply in Box 3. Exempt supplies are generally financial services and sale and lease of residential properties. It includes the issue, allotment or transfer of ownership of any equity or debt securities, interest income earned on deposits, and the provision of any loan, advance or credit.

A realised exchange rate difference is also an exempt supply to be included in Box 3.

*For example:*

For the GST quarterly return ended December 2006,

<u>Month/Year</u>	<u>Exchange gain/(loss)</u>
Oct 2006	(150)
Nov 2006	100
Dec 2006	(200)

The net realised exchange loss for the quarter is (\$250).  
Interest on fixed deposit received in Dec 2006 is \$300

You should drop the negative sign of \$250 and include the absolute value in Box 3. The total value of exempt supply to be reported in Box 3 will be \$550 (\$300 + \$250).

The following table lists the various types of exempt transactions and the value of exempt supply that you should report in Box 3 of your GST return.

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S/No	Classes of Exempt Transactions	Value of exempt supply
1	Deposits with banks	Interest received
2	Foreign Currency Transactions	Fees charged for exchange of money (e.g. charged by money changer)  Realised gains or losses arising from the exchange of money. If there are losses, you should report only the absolute value.
3	Loans, provision of credit (i) Provision of loans (ii) Provision of credit by bondholder to bond issuer, whether or not the bond was originally issued to the bondholder (iii) Factoring of debts	(i) Gross interest (ii) Upfront discount received (if any) and coupon payments received for the purchase of bonds by the bond purchaser. (iii) Discount or interest charged.
4	Issue / sale of shares	Gross sales proceeds from the issuance/sale of shares
5	Issue/ sale of bonds	Gross sales proceeds from the issuance/sale of bonds
6	Options (including equity options, futures options, currency options, options on swaps (swaptions), options to enter into forward rate agreements)  Warrants  Interest rate collars, floors and caps	Premiums charged by the issuer of the options / warrants/ interest rate collar, floor and caps.  Gross proceeds from the sale of options/ warrants/interest rate collars, floors or caps if traded. .
7	Swaps (including currency swaps, interest rate swaps, equity swaps, commodity swap). Must not involve any physical delivery of goods.	Net realised gains or losses arising from the swap transactions.  If it is a net realised loss, to report the absolute amount only
8	Forwards, which does not provide for physical delivery of goods  Example includes forward rate contracts	Net realised gains or losses arising from the forward contracts. If it is a net realised loss, to report the absolute amount only
9.	Futures contracts which does not provide for physical delivery of goods. Examples, interest rate futures, equity index futures	Net realised gains or losses arising from the futures contracts. If it is a net realised loss, to report the absolute amount only

Exempt supplies arising from each of the above 9 categories of exempt transactions are treated as distinct and separate. Hence, you should obtain the sum of the absolute values of exempt supplies from each of the above 9 categories for reporting in Box 3 of your GST return.

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For a complete description of exempt supplies, please refer to the Fourth Schedule of the GST Act, which can be found on our website.

### 4.4 How Do I Fill Up Box 4?

You should add up all your supplies made during this period and put the figure in Box 4. In other words, Box 4 must be equal to the total of Box 1, 2 and 3. Please ignore the cents for the boxes, i.e. drop off the cents for all the boxes.

For e-Filing, Box 4 will be auto-populated.

### 4.5 In Filling Up Box 5, What Shall I Leave Out?

Fill in the value of all your zero-rated as well as standard-rated taxable purchases in Box 5 (*excluding the GST amount*). These include all purchases made by you including imports and other expenses. If you are under the Major Exporter Scheme/Approved Third Party Logistics Company Scheme, you should include your imports under this scheme in this box.

You are, however, to leave out the following -

- . wages and salaries;
- . money put into and taken out of the business by you;
- . loans, dividends and gifts of money;
- . purchases for purely private or personal use;
- . purchases for non-business activities;
- . expenses incurred for non-business entertainment;
- . club subscription fees (including entrance fees) paid on behalf of your staff;
- . medical expenses and employee insurance, paid on behalf of your staff, who is not covered under the Work Injury Compensation Act<sup>+</sup> or Industrial Relations Act;
- . purchases from non GST-registered suppliers;
- . purchase price and maintenance cost of motor cars except for Q-plated motor car with COE issued before 1 April 1998;
- . purchase price and maintenance cost of SZ-plated motor cars incurred on or after 1 July 1999;

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<sup>+</sup> Work Injury Compensation Act replaces Work Compensation Act with effect from 01 April 2008.

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- . exempt purchases (e.g. purchase and lease of residential properties and financial services received);
- . in-bond purchase of goods (e.g. purchase of goods within zero GST warehouse and within licensed warehouses); and
- . purchase of goods made within free trade zone but not cleared through Customs.

### 4.6 How To Fill Up Boxes 6, 7 & 8?

In Box 6, you should indicate the amount of GST that you have collected (this will be your output tax) as well as any adjustment such as accounting for GST to the Comptroller on the recovery of bad debts where relief was previously granted.

In Box 7, you are required to indicate the total amount of GST on purchases you made and goods imported by you. Again, you should make the necessary adjustments to exclude certain input tax disallowed.

Box 8 is obtained by deducting Box 7 from Box 6. Please cross the "+" box if the amount in Box 8 is positive or equal to zero. Cross the "-" box if the amount is negative.

For e-Filing, Box 8 will be auto-populated.

### 4.7 How To Fill Up Box 9?

Box 9 is only applicable to traders registered under the Major Exporter Scheme/Approved Third Party Logistics Company Scheme. If you are under this scheme, fill in the value of your imports made during the accounting period. This figure should be equal to or less than your figure in Box 5.

### 4.8 How To Fill Up Box 13?

With effect from **Feb 2009**, you will be required to report the Revenue item in your GST returns. Revenue (i.e. Gross Sales/Gross Income/Turnover) refers to the main income source of your company/business as reflected in your profit and loss account. This generally refers to income received from the provision of services, sale of goods and any other operating income. However, it should exclude non-operating income, such as sale/disposal of fixed assets, grants and gross receipts collected on behalf of others.

You should extract the value of your revenue from the profit and loss accounts whether they have been audited or not. In addition, if you are unable to provide an accurate value at the point of your GST reporting, you are allowed to report the best estimate. If you are a newly-incorporated business or company which does not have past financial accounts and are unsure of where to extract the value of your revenue, you may wish to check with your

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accountant, auditor or tax agent. For a list of Frequently Asked Questions (FAQs), please visit our website at [www.iras.gov.sg](http://www.iras.gov.sg) and click on For GST registered traders > How to complete and file GST returns > Complete your returns correctly.

### 5 Payment

#### 5.1 When Must I Pay?

You must pay the net GST not later than the last day on which you are required to submit your return, that is, within 1 month after the end of your accounting period. The due date for payment is the same for both paper filing and e-Filing. If you are under the GIRO Scheme, the payment will only be deducted 15 days after the due date. For instance, for the quarterly return ending March 2007, the return and cheque payment should reach IRAS by 30 April 2007. If you pay via GIRO, the amount will only be deducted on 15 May 2007.

When submitting GST F7 to disclose the errors that you have made which resulted in under-payment (or over-claiming) of GST, you must make good the tax by paying this additional tax (or tax over-claimed). Since this additional sum of GST should have been paid to the Comptroller earlier, it is a late payment of tax and may attract late payment penalties. Please refer to paragraph 5.5 for details of how the penalties are computed.

#### 5.2 I Have Completed My Return, How Can I Pay?

You can pay by GIRO, cheque, electronic funds/telegraphic transfer or cash.

If you are making payment by cheque, please cross all cheques "account payee" or "a/c payee" and make them payable to "**Comptroller of Goods & Services Tax**" in Singapore currency. Write your name, GST registration number and the accounting period of your return on the reverse side of the cheque. You are required to enclose the payment voucher found on the second page of your GST F5 if you submit paper return.

If you e-File your GST F5, the payment voucher number can be found on the acknowledgement page. You are also required to state the payment voucher number on the reverse side of the cheque. You do not need to attach the acknowledgement page with your cheque.

Please do not send cash or uncrossed cheques.

#### 5.3 What Shall I Do If I Have Not Signed Up For The GIRO Scheme?

You can request for a copy of the GIRO application form from our website at <http://www.iras.gov.sg>. Click on 'Information on Goods and Services Tax' and 'Downloadable Forms'.

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### 5.4 What If My Net Amount Payable Is Less Than \$5.00?

If your net amount payable, calculated to the nearest cent, at the end of each accounting period is less than \$5.00, no payment need to be made. Similarly, if the net amount refundable is less than \$5.00, there will be no refund.

Amount under \$5.00 will not be carried forward to the next return.

### 5.5 What If My Payment Is Not Made On Or Before The Due Date?

If payment is not made on or before the due date, a penalty of 5% of the unpaid tax will be levied.

If payment remains unpaid after 60 days, an additional penalty of 2% of the tax unpaid will be added for each completed month, subject to a maximum penalty of 50% of the tax outstanding.

### 5.6 What If My Return Is Not Submitted On Or Before The Due Date?

If the return is not submitted on or before the due date, you will be liable to pay a penalty of \$200 for each completed month that you continue not to submit the return but the total penalty shall not exceed \$10,000.

So please remember to submit your return and any payment due in good time allowing two or three working days if the submission is by post.

### 5.7 What If I Cannot Pay The GST Due?

You must still submit your GST return by the due date. Please do not send post-dated cheques. Write separately to the Comptroller of GST explaining why you cannot pay.

However, late payment penalties as mentioned in paragraph 5.5 will still be imposed. There is no payment by instalments for GST.

### 5.8 What If I Have Not Received My Refund?

GST refund will usually be made within 3 months for quarterly prescribed accounting period and 1 month for monthly prescribed accounting period from the date of receipt of your GST return.

Your refund may be withheld if any of the following is outstanding:

- a. return for any period;
- b. any tax or penalty; or
- c. any information requested by the Comptroller.

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### 6 Miscellaneous

#### 6.1 What If My Business Circumstances Change?

If your business circumstances change, you must write to the Comptroller with full details within 30 days.

Do not wait until your next return is due if the change involves your bank account number or GIRO bank number, otherwise refund could be delayed.

#### 6.2 Do I Need To Pay For Postage?

All returns, additional information and resulting correspondence and payment may be sent post-free to the Comptroller in envelopes marked "Goods and Services Tax".

### 7 Checklist

Below are some useful reminders you may wish to go through after you have completed your GST return:

#### e-Filing

- a) Have you completed every box, writing "0" (zero) if applicable?
- b) Have you included your bad debt relief and claim for tourist refund, if any, in Box 7? You may make a claim for bad debt relief if all the conditions under regulation 83 of the GST (General) Regulations 2001 are satisfied.
- c) If you have discovered errors in your previous returns, you can adjust either in the present return or use the error correction form (GST F7). See paragraph 3.4 for details.
- d) If you are paying by cheque, check the details especially date, signature and amounts and that the words and figure agree. Did you cross the cheque and make it payable to the "Comptroller of Goods & Services Tax"? Have you written your name, GST registration number, your accounting period and the payment voucher number on the reverse side of the cheque?
- e) If you are not using GIRO to pay, are you aware that you can do so?

#### Paper Filing

- a) Have you completed every box, writing "0" (zero) if applicable?
- b) Have you included your bad debt relief and claim for tourist refund, if any, in Box 7? You may make a claim for bad debt relief if all the conditions

## How Do I Prepare My GST Return?

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under regulation 83 of the GST (General) Regulations 2001 are satisfied. If you are making claims for tourist refund, please submit the tourist refund statement together with the GST F5.

- c) If you have discovered errors in your previous returns, you can adjust either in the present return or use the error correction form (GST F7). See paragraph 3.4 for details.
- d) Is your Box 4 the total of Box 1, 2 and 3?
- e) Is your Box 8 the difference between Box 6 and 7?
- f) Have you crossed the box beside Box 8 indicating payment or claiming for refund?
- g) Have you signed and dated the return?
- h) If you are paying by cheque, check the details especially date, signature and amounts and that the words and figure agree. Did you cross the cheque and make it payable to the "Comptroller of Goods & Services Tax"? Have you written your name, GST registration number and your accounting period on the reverse side of the cheque? Have you enclosed the payment voucher found on the second page of the GST F5?
- i) If you are not using GIRO to pay, are you aware that you can do so?
- j) Please use the self-addressed envelope provided with the return if you are submitting the GST return by post.

## 8 Contact Information

For enquiries on this e-Tax Guide, please contact:

Goods & Services Tax Division  
Inland Revenue Authority of Singapore  
55 Newton Road  
Singapore 307987

Tel: 1800 356 8633  
Fax: (+65) 6351 3553  
Email: [gst@iras.gov.sg](mailto:gst@iras.gov.sg)

# How Do I Prepare My GST Return?

## APPENDIX A: SPECIMEN OF GST F5 RETURN

Appendices A & B are only a specimen of the format and are not meant to be used for submission of the returns. e-Filing of returns is done via *MyTax Portal*.

GST F5 GOODS AND SERVICES TAX RETURN Goods and Services Tax Act (Cap 117A)			
Name	:		
Tax Reference No.	:		
GST Registration No.	:		
Due Date	:		
Period covered by this return	:		
<b>Supplies</b>		<b>S\$</b>	
Total value of standard-rated supplies		<input type="text" value=""/>	.00 <b>1</b>
Total value of zero-rated supplies		<input type="text" value=""/>	.00 <b>2</b>
Total value of exempt supplies		<input type="text" value=""/>	.00 <b>3</b>
Total value of (1)+(2)+(3)			0.00 <b>4</b>
<b>Purchases</b>			
Total value of taxable purchases		<input type="text" value=""/>	.00 <b>5</b>
<b>Taxes</b>		<b>S\$</b>	<b>¢¢</b>
Output tax due		<input type="text" value=""/>	<b>6</b>
Less: Input tax and refunds claimed		<input type="text" value=""/>	<b>7</b>
Equals: Net GST to be paid to IRAS			0.00 <b>8</b>
<b>Applicable to Taxable Persons under Major Exporter Scheme/Approved 3rd Party Logistics Company Scheme Only</b>			
Total value of goods imported under this scheme		<input type="text" value=""/>	.00 <b>9</b>
<b>Did you make the following claims in Box 7?</b>		<b>S\$</b>	<b>¢¢</b>
Did you claim for GST you had refunded to tourists?		<input type="text" value=""/>	<b>10</b>
<input type="radio"/> Yes <input checked="" type="radio"/> No			
Did you make any bad debt relief claims?			<b>11</b>
<input type="radio"/> Yes <input checked="" type="radio"/> No			
<a href="#">Self-review of eligibility to Bad Debt Relief Claim</a>			
Did you make any pre-registration claims?			<b>12</b>
<input checked="" type="radio"/> Yes <input type="radio"/> No			
<a href="#">Self-review of eligibility to Pre-Registration Input Tax Claims</a>			
<b>Revenue</b>		<b>S\$</b>	
Revenue for the accounting period		<input type="text" value=""/>	.00 <b>13</b>
<b>Declaration</b>			
I declare that the information given above is true and complete and includes all the sole-proprietorship businesses owned by me..			
Name of Declarant	:		
Declarant ID	:		
Designation	:	<input type="text" value=""/>	
Contact Person	:	<input type="text" value=""/>	
Contact Tel. No	:	<input type="text" value=""/>	
<input type="button" value="Save As Draft"/>		<input type="button" value="Submit For Approval"/>	<input type="button" value="Clear All"/>
		<input type="button" value="Cancel"/>	
<b>Important Note:</b>			
If your Acknowledgement Page is not displayed immediately after submission, you may retrieve a copy after <u>3 working days</u> . Please login to myTax Portal and click on the menu of Goods and Services Tax > View Correspondence/Notices on the left hand menu of the portal. - "Correspondence & Notices > Acknowledgement/Confirmation" and click on the Acknowledgement/Confirmation link.			
Alternatively, you may check if your return has been received by IRAS by clicking on View Return Status. Click on Goods and Services Tax > View Return Status on the left hand menu of your homepage			

# How Do I Prepare My GST Return?

## APPENDIX B: SPECIMEN OF GST F7 RETURN

**GST F7**  
**DISCLOSURE OF ERRORS ON GST RETURN**  
Goods and Services Tax Act (Cap 117A)

Name :  
 Tax Reference No. :  
 GST Registration No. :  
 Due Date :  
 Period covered by this return :

Supplies		S\$	
<b>i</b>	Total revised value of standard-rated supplies	.00	1
<b>i</b>	Total revised value of zero-rated supplies	.00	2
<b>i</b>	Total revised value of exempt supplies	.00	3
<b>i</b>	Total value of (1)+(2)+(3)	.00	4

Purchases			
<b>i</b>	Total revised value of taxable purchases	.00	5

Taxes		S\$	¢¢	
<b>i</b>	Revised output tax due			6
<b>i</b>	Less: Revised input tax and refunds claimed			7
<b>i</b>	Equals: Net GST to be paid to IRAS			8
<b>i</b>	Less: Net GST paid previously for this accounting period			9
<b>i</b>	Equals: Difference to be paid to IRAS			10

Applicable to Taxable Persons under Major Exporter Scheme/Approved 3rd Party Logistics Company Scheme Only			
<b>i</b>	Total value of goods imported under this scheme	0.00	11

Did you make the following claims in Box 7?		S\$	¢¢	
Did you claim for GST you had refunded to tourists? <input type="radio"/> Yes <input checked="" type="radio"/> No				12
Did you make any bad debt relief claims? <input type="radio"/> Yes <input checked="" type="radio"/> No <a href="#">Self-review of eligibility to Bad Debt Relief Claim</a>				13
Did you make any pre-registration claims? <input checked="" type="radio"/> Yes <input type="radio"/> No <a href="#">Self-review of eligibility to Pre-Registration Input Tax Claims</a>				14

Revenue		S\$	
<b>i</b>	Revenue for the accounting period	.00	15

Description of Errors	

Declaration	
I declare that the information given above is true and complete and includes all the sole-proprietorship businesses owned by me.	
Name of Declarant	:
Declarant ID	:
Designation	:
Contact Person	:
Contact Tel. No	:
<input type="button" value="Save As Draft"/> <input type="button" value="Submit For Approval"/> <input type="button" value="Clear All"/> <input type="button" value="Cancel"/>	

**Important Note:**  
 If your Acknowledgement Page is not displayed immediately after submission of your return, you may retrieve a copy after **3 working days**. Please login to myTax Portal and click on "Goods and Services Tax > View Correspondence/Notices on the left hand menu of your homepage" or "Correspondence & Notices > Acknowledgement/Confirmation" after login to portal.

Alternatively, you may check if your return has been received by IRAS using View Return Status. Click on Goods and Services Tax > View Return Status on the left hand menu of your homepage

SPECIMEN