



INLAND REVENUE
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IRAS e-Tax Guide

Guide on Recommended Digital
Products/Features for ASR⁺
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4 Oct 2022	1.0	Document Creation.
4 Aug 2023	1.1	<ul style="list-style-type: none">- Amended box descriptions in Appendix 2- Updated tax rate from 8% to 9% wef 1 Jan 2024- Updated the year from "2019" to "2022" in some of the examples used in Appendix.
3 Dec 2024	1.2	<ul style="list-style-type: none">- Added new tax codes "NA" and "TXNA" in Appendix 1 and 2- Updated examples under tax code "OP" in Appendix 1

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1. Introduction

This document provides guidance to software developers on how to incorporate the Recommended Digital Products/Features for ASR+ into their accounting/tax software.

2. Overview

- 2.1 In line with the global digitalisation push, IRAS strives to meet the evolving needs of taxpayers by encouraging seamless tax filing. IRAS has enhanced its partnership with the software developer community to provide a new software listing, [IRAS Accounting Software Register Plus \(ASR+\)](#), that enables taxpayers to fulfil their tax obligations seamlessly.

IRAS aims to further expand the product offerings available within the digital ecosystem by releasing a set of recommended digital products/features for Goods & Services Tax (GST) and Corporate Income Tax (CIT) that can help businesses to better manage their tax compliance.

End users of accounting/tax software that incorporate the Recommended Digital Products/Features for ASR+ can enjoy the following benefits:



2.2 IRAS Accounting Software Register Plus (ASR+)

Under the ASR+ framework, a software must incorporate 1, 2 or 3 of the following digital products to qualify for Tier 1, 2 or 3 in the ASR+ listing respectively.

ASR+ Digital Products/Features

- **Submission of GST Returns (GST F5, GST F8) via Application Programming Interface (API)**
- **Submission of CIT Returns (Form C-S) via API**
- **PEPPOL-ready Solution Provider (E-invoicing) as approved by IMDA**

Software developers interested to onboard ASR+ may find out more about the [benefits, onboarding guide and application process for ASR+](#).

3. Recommended Digital Products/Features for ASR⁺

- 3.1 Complementing the ASR⁺, IRAS has released a set of recommended digital products/features below to facilitate tax compliance for **GST and CIT filings**.

GST Digital Products/Features

- **Submission of GST Return (GST F7) via API**
- **Auto-generation of Draft GST Return**
- **GST Automated Blocked Input Tax Claims**
- **Reminders for GST Registration and GST Filing**

CIT Digital Products/Features

Form C-S

- **Pre-fill tax data via API**
- **Tax Conversion (Auto-generation of Draft Tax Computation & Draft Form C-S) via API**

- 3.2 We strongly encourage software developers to incorporate these recommended products/features for ASR⁺ into their accounting/tax software where appropriate. Incorporating the recommended products/features will enable software developers to provide a wider range of product offerings that can help businesses to better manage their tax compliance. ASR⁺ software that have incorporated these recommended products/features will have the respective products/features listed in the [ASR⁺ listing](#) on IRAS' website.

4. GST Digital Products/Features

4.1 **Submission of GST Return (GST F7) via API**

The Submission of GST Return (GST F7) via API is a digital product that allows users to submit their GST F7¹ directly from the software to IRAS to correct errors on returns filed previously. It eliminates the need for users to input their tax figures manually via myTax Portal, reducing transposition errors and improving the accuracy of tax submission for GST-registered businesses.

For details on the Submission of GST Return (GST F7) API, you may access the API Specifications and Test Case Scenarios at the [API marketplace](#).

4.2 **Auto-generation of Draft GST Return**

The Auto-generation of Draft GST Return feature allows users to generate a draft GST return based on underlying supply and purchase tax codes that have been assigned to

¹ www.iras.gov.sg (Taxes > Goods & Services Tax (GST) > Filing GST > Correcting Errors Made in GST Return (Filing GST F7)).

the transactions. This facilitates the GST reporting process of GST-registered businesses by reducing the effort needed to prepare the necessary information required in the GST return.

Before generating the draft GST return, users should review their GST transactions to ensure they are tagged to the correct tax codes. When designing the solution, software developers might also want to consider allowing users the flexibility to amend the values that have been populated onto the draft GST return to cater for tax-related adjustments (e.g. input tax apportionment etc) and review the draft return before submission.

Notwithstanding the auto-generation of draft GST Return, users should always verify that the values populated in the draft GST return are accurate and correct before submitting the return.

More information on the tax codes and GST return reporting requirements (including the mapping of tax codes to the GST return boxes) can be found in Appendix 1 and Appendix 2 respectively.

4.3 **GST Automated Blocked Input Tax Claims²**

Under Regulations 26 and 27 of the GST (General) Regulations, GST incurred on certain categories of expenses cannot be claimed as input tax by a GST-registered business. These are known as “blocked input tax” or “disallowed expenses” and should not be reported in the GST return.

The GST Automated Blocked Input Tax Claims is a feature that maps certain types of general ledger (GL) accounts³ to the “Disallowed Expenses” tax code by default. For example, when a business records their purchases in the software and selects the “Medical Expenses” GL account, the software shall default the transaction to the “Disallowed Expenses” tax code. This reduces the chance of businesses making errors when submitting input tax claims. To provide flexibility, the feature should allow businesses to amend the tax code that was defaulted for the transaction recorded.

Please refer to the types of expenses that would be classified under the “Disallowed Expenses” tax code in Appendix 1.

As we recognise that different software and businesses may adopt different account naming conventions as well as chart of accounts, it is important that the software and businesses perform their own assessment on the appropriate GL accounts to default to specific tax codes. Software developers should also share the full list of the account names tagged with the tax code with their customers and provide the list to IRAS upon request.

² www.iras.gov.sg (Taxes > Goods & Services Tax (GST) > Claiming GST (Input Tax) > Conditions for Claiming Input Tax).

³ The suggested GL accounts include “Club subscription fees”, “Medical expenses”, “Insurance”, “Family benefits for staff”, “Motor car expenses” and “Betting and lotteries”.

4.4 Reminders for GST Registration and GST Filing

GST Registration

Businesses whose taxable turnover exceeds the GST registration threshold of \$1 million are required to register for GST. For periods on or after 1 Jan 2019, taxable turnover will be computed on a calendar year basis for the purpose of determining a business' registration liability. Businesses will have to monitor at the end of each calendar year (i.e. 31 Dec) and register for GST if their annual taxable turnover exceeds \$1 million.

To assist non-GST registered businesses in identifying when their GST registration liability is triggered based on their taxable turnover, the GST Registration Reminder feature triggers alerts to the businesses once their turnovers have exceeded the GST registration threshold.

GST Filing

Both GST returns and payment are **due one month** after the end of the accounting period covered by the return. The GST Filing Reminder feature triggers filing reminders to businesses to notify them of their filing obligations.

To build the features of GST Registration and Filing Reminders into the software, please refer to Appendix 3 and Appendix 4 respectively. For the purpose of listing providers on ASR+ recommended digital products/features, we require software developers to develop both reminders.

5. CIT Digital Products/Features

Form C-S

5.1 Pre-fill tax data via API

The pre-fill API enables the software to retrieve the following CIT data from IRAS' servers:

- a) unutilised capital allowances brought forward (normal rate),
- b) unutilised losses brought forward (normal rate),
- c) unutilised donations brought forward (normal rate) and
- d) current year donations.

This allows users to enjoy more convenience when filing their Form C-S by having the CIT data from IRAS' servers pre-filled in the Form C-S.

5.2 Tax Conversion (Auto-generation of Draft Tax Computation & Draft Form C-S) via API (Not Applicable to Tax Software Developers)

The tax conversion API allows the user to transmit the full set of validated prescribed data elements (PDE) to IRAS' servers, which will process and return the payload back to the software to display a draft tax computation (with accompanying schedules) and a draft Form C-S. IRAS will not retain any data from the use of the tax conversion API.

Key features of PDE

- Unique ID – Each data element has a unique ID and cannot be repeated. This ID will be used consistently across all software developers.

- One-to-One mapping – There should only be this variation for consistency.

- Completeness – All Chart of Accounts (CoA) must be mapped to a PDE. Software developers must include this check in its mapping module. This will ensure that all tax data are accounted for. Not all PDE needs to be mapped. Unmapped PDE will be defaulted as “blank” or “NA”.

- Default mapping template – The intended end users of accounting software are directors and employees of small and micro companies. These individuals are likely to have limited accounting and tax knowledge. To address this gap, software developers must create a default mapping template on frequently used codes within its CoA. End users can choose to adopt the default template and continue to capture the accounting transactions per current practice.

Four accompanying schedules will be returned from IRAS’ servers:

- a) capital allowances,
- b) medical expenses restrictions,
- c) renovation & refurbishment and
- d) rental.

The use of this API facilitates the users’ CIT filing process by reducing the effort needed to prepare the tax computation and Form C-S.

6. Application Process

Software developers who are interested in incorporating their software with the recommended digital products/features are required to complete the [IRAS ASR+ Register for Interest Form](#). IRAS will contact you separately after processing your application.

7. Contact Information

For any enquiries or clarification on this guide, please contact us at digital_partnerships@iras.gov.sg.

Appendix 1 – Types of GST Supplies and Purchases (with effect from 1 Jan 2024)

This Appendix explains the different types of GST supplies and purchases that software developers should be aware of in the design of their accounting software with effect from 1 Jan 2024.

Types of Supplies

For GST purposes, the supply of goods and services can be classified as one of the following:

- Standard-rated (including supplies under Customer Accounting, imported services and Low Value Goods (“LVG”) subject to reverse charge⁴, supply of remote services⁵ (i.e. digital and non-digital services) and supply of LVG⁶);
- Zero-rated;
- Exempt;
- Deemed; or
- Out-of-scope.

The different types of supplies are explained below:

1. Standard-Rated⁷

Type of Supply	Tax Percentage (GST Rate ⁸)	Description
Standard-Rated supply of goods or services	(i) 9%	a. Local supply of goods and services.
Customer Accounting supply made by supplier	(ii) NA	b. Local supply of prescribed goods (i.e. mobile phones, memory cards and off-the-shelf software) subject to customer accounting.
Customer Accounting supply accountable by the customer on supplier’s behalf	(iii) 9%	c. Local supply of prescribed goods (i.e. mobile phones, memory cards and off-the-shelf software), where the GST-registered customer is required to account for the supply on behalf of the supplier under customer accounting.
Imported services and LVG accountable by the customer	(iv) 9%	d. Supply of imported services and LVG where under the

⁴ Please refer to e-Tax Guide “GST: Reverse Charge” available at www.iras.gov.sg.

⁵ Please refer to e-Tax Guide “GST: Taxing imported remote services by way of the overseas vendor registration regime” available at www.iras.gov.sg.

⁶ Please refer to e-Tax Guide “GST: Taxing imported low-value goods by way of the overseas vendor registration regime” available at www.iras.gov.sg.

⁷ Standard-rated, zero-rated and deemed supplies are collectively referred to as “taxable supplies”.

⁸ With effect from 1 Jan 2024, GST rate will be increased from 8% to 9%. Tax codes have been updated to reflect the upcoming GST rate change. For more information on GST rate change and on the transitional rules, please refer to IRAS e-Tax Guide, “2024 GST Rate Change: A guide for GST-registered businesses” available at www.iras.gov.sg.

under the reverse charge mechanism		reverse charge regime, the GST-registered customer is required to account for the supply as if it were the supplier.
Supply of remote services accountable by the electronic marketplace on behalf of third-party suppliers	(v) 9%	e. Supply of remote services accountable by the electronic marketplace on behalf of third-party suppliers.
Supply of LVG accountable by the redeliverer or electronic marketplace on behalf of third-party suppliers	(vi) 9%	f. Supply of LVG accountable by the redeliverer or electronic marketplace on behalf of third-party suppliers.
Own supply of LVG	(vii) 9%	g. GST-registered supplier's own supply of LVG
Supply of goods/services under specific GST schemes where GST need not be charged	(viii) NA	h. Supply of goods/services under specific GST schemes where GST need not be charged
Tax Code Description	Tax Type	Example of Tax Code
Goods and Services Tax (Singapore)	GST	(i) SR (ii) SRCA-S (iii) SRCA-C (iv) SRRC (v) SROVR-RS (vi) SROVR-LVG (vii) SRLVG (viii) NA Note: • SROVR is replaced with SROVR-LVG and SROVR-RS with effect from 1 Jan 2023
<p>(i) <u>Standard-Rated supplies (SR) – 9%</u> A GST-registered supplier must charge and account for GST at the prevailing standard rate (9% with effect from 1 Jan 2024) on all local supplies of goods and services unless the supply qualifies for zero-rating relief or exemption or falls outside the scope of the GST Act.</p> <p>For example, a Singapore company supplies goods to its customer in Singapore. The GST collected from the customer is called output tax. The value of the standard-rated supply and the corresponding output tax must be reported in the Singapore company's GST return.</p> <p>(ii) <u>Customer Accounting supply made by supplier (SRCA-S) – NA</u> A GST-registered supplier is required to apply customer accounting (which means that the supplier does not charge or account output tax) on the local sale of prescribed goods (mobile phones, memory cards and off-the-shelf software) made</p>		

to a GST-registered customer for his business purpose if the GST-exclusive value of this sale exceeds \$10,000. This is unless the sale of prescribed goods that exceeds the threshold is an excepted supply⁹.

The supplier must however still report the GST-exclusive value of the prescribed goods as standard-rated supplies.

For example, a GST-registered supplier sells memory cards (“prescribed goods”) for \$10,500 (excluding GST) to a GST-registered customer for the customer’s business purpose and delivers the goods in Singapore. The supplier:

- must report the GST-exclusive value of the prescribed goods sold (i.e. \$10,500) in Box 1 “Total value of standard-rated supplies” in the GST return based on the normal time of supply rules.
- **must not** report output tax under Box 6 “Output tax due” as the supplier is not allowed to charge and account for GST in this instance.

(iii) Customer Accounting supply accountable by the customer on supplier’s behalf (SRCA-C) – 9%

A GST-registered customer that receives a supply that is subject to customer accounting is required to account for output tax on behalf of the supplier.

For example, a GST-registered customer purchases memory cards (“prescribed goods”) for \$10,500 (excluding GST) from a GST-registered supplier for business purpose and the goods are delivered in Singapore. The customer must:

- report the GST-exclusive value of the prescribed goods sold (i.e. \$10,500) in Box 1 “Total value of standard-rated supplies” in the GST return based on the normal time of supply.
- report output tax (i.e. \$945) under Box 6 “Output tax due” based on the normal time of supply rules as the customer is required to account for GST on behalf of the supplier.

(iv) Imported services and LVG accountable by the customer under the reverse charge mechanism (SRRC) – 9%

A GST-registered customer that receives a supply of imported services and LVG (with effect from 1 Jan 2023) that falls within the scope of reverse charge and is not entitled to full input tax credit is required to account for output tax on the value of the imported services as if it were the supplier.

For example, a partially exempt GST-registered customer in Singapore purchases services and LVG which are subject to reverse charge from its overseas supplier. The customer must:

- report the value of imported services and LVG in Box 1 “Total value of standard-rated supplies” and Box 14 “Value of Imported Services and Low-Value Goods subject to reverse charge” in the GST return based on the date of the supplier’s invoice or the date it pays the supplier (whichever is earlier)

⁹ An excepted supply is a supply of prescribed goods that is specifically excluded from customer accounting. The excepted supplies are:

- (a) A supply of goods made under the Gross Margin Scheme,
- (b) A supply of goods made under the Approved Third Party Logistics Company Scheme or Approved Refiner and Consolidator Scheme to an approved/specified person, or
- (c) A deemed taxable supply of goods arising from the transfer or disposal of goods for no consideration.

Refer to IRAS website for details on the various schemes.

- report output tax on the imported services and LVG under Box 6 “Output tax due” based on the date of the supplier’s invoice or the date it pays the supplier (whichever is earlier) as the customer is required to account for GST as if it were the supplier.

(v) Supply of remote services accountable by the electronic marketplace under the Overseas Vendor Registration Regime (SROVR-RS) – 9%

The electronic marketplace may be regarded as the supplier of digital services and non-digital services (with effect from 1 Jan 2023) provided by overseas suppliers through the marketplace when certain conditions are met. It is then required to charge and account for GST on these supplies made to non-GST registered customers in Singapore.

For example, a GST-registered electronic marketplace supplies remote services to a non-GST registered customer in Singapore. The electronic marketplace must:

- report the value of remote services in Box 1 “Total value of standard-rated supplies” and Box 15 “Value of Remote Services supplied by electronic marketplace operator” in the GST return based on the date of the invoice¹⁰ or the date of payment (whichever is earlier).
- report output tax on the remote services under Box 6 “Output tax due” based on the date of the invoice²⁷ or the date of payment (whichever is earlier).

Supply of LVG accountable by the redeliverer or electronic marketplace on behalf of third-party suppliers – (SROVR-LVG) – 9%

Local and overseas redeliverers or electronic marketplace operators may be regarded as the supplier of the LVG when certain conditions are met (with effect from 1 Jan 2023). They are then required to charge and account for GST on these LVG supplies made to customers who are not GST-registered in Singapore.

For example, a GST-registered electronic marketplace or redeliverer supplies LVG to a customer who is not GST-registered in Singapore. The electronic marketplace or redeliverer must:

- report the value of LVG supplies in Box 1 “Total value of standard-rated supplies” and Box 16 “Value of Imported Low-Value Goods supplied by electronic marketplace operator/ redeliverer” in the GST return based on the normal time of supply;
- report output tax on the LVG supplies under Box 6 “Output tax due” based on the normal time of supply.

(vii) Own supply of LVG (SRLVG) – 9%

A supply of LVG by a GST-registered supplier to a customer who is not GST-registered in Singapore, will be subject to GST (with effect from 1 Jan 2023).

For example, a GST-registered supplier must charge and account for GST on the LVG supplied to a customer who is not GST-registered in Singapore. The supplier must:

- report the value of LVG supplies in Box 1 “Total value of standard-rated supplies” and Box 17 “Value of Own Supply of Imported Low-Value Goods” in the GST return based on the normal time of supply rules
- report output tax on the LVG supplies under Box 6 “Output tax due” based on the normal time of supply rules.

¹⁰ Or any equivalent document that serves as a bill for payment.

(viii) Supply of goods/services under specific GST schemes where GST need not be charged (NA) – NA

A GST-registered supplier is not required to charge GST on the supply of goods/services under specific schemes e.g. Gross Margin Scheme (“GMS”), Approved Marine Fuel Trader (“AMFT”) Scheme, Approved 3rd Party Logistics (“A3PL”) Company Scheme.

(1) A GST-registered supplier that trades in second-hand vehicles is not allowed to charge GST¹¹ on the sale of a second-hand vehicle under the GMS.

The supplier must:

- report the value of the supply (excluding the GST to be reported in Box 6) under Box 1 “Total value of standard-rated supplies”.
- account for output tax on the difference between the selling price and the purchase price of the vehicle) and report the output tax under Box 6 “Output tax due”.

(2) A GST-registered marine fuel trader on AMFT scheme may supply marine fuel oil to another GST-registered marine fuel trader (also on AMFT scheme) without charging GST.

The supplier must:

- report the value of the marine fuel oil sold under Box 1 “Total value of standard-rated supplies”
- issue a tax invoice as follows – The tax invoice should not show any GST amount and must contain the following annotation: “Payment of GST is not required under AMFT Scheme”.

(3) A GST-registered supplier on the A3PL Company scheme may make a local supply of imported goods to a specified person also on the A3PL Company scheme without charging GST.

The supplier must:

- report the value of the local supply made to the specified person under Box 1 “Total value of standard-rated supplies”
- Issue a tax invoice as follows – The tax invoice must include the description: “Payment of GST is not required under the Approved 3PL Company Scheme”.

2. Zero-Rated

Type of Supply	Tax Percentage (GST Rate)	Description
Zero-Rated	0%	Supplies involving goods that are exported or provision of international services
Tax Code Description	Tax Type	Example of Tax Code
Goods and Services Tax (Singapore)	GST	ZR

¹¹ Please refer to Appendix 3 of the IRAS e-Tax Guide “GST: Guide for Motor Vehicle Traders” for an illustration of the sales invoice to be issued by the GST-registered business for sale of a second hand vehicle made under GMS.

A GST-registered supplier can zero-rate (i.e. charge GST at 0%) the supply of goods and services if the supply involves the export of goods out of Singapore or if the services fall within the description of “international services” under Section 21(3) of the GST Act.

Examples of zero-rated supplies include the export of goods, sale of air tickets and international freight services.

The value of the zero-rated supply must be reported in the GST return.

3. Exempt

Type of Supply	Tax Percentage (GST Rate)	Description
Regulation 33 Exempt Supplies	N/A	Specific categories of exempt supplies listed in Regulation 33 of the GST (General) Regulations
Tax Code Description	Tax Type	Example of Tax Code
Goods and Services Tax (Singapore)	GST	ES33

Examples include:

- Interest income received from deposit of money in a financial institution in Singapore;
- Realised exchange gain or loss. If there are net losses incurred, only the absolute value (i.e. drop negative sign, if any) should be reported;
- Interest charged to customers that purchase goods or services on credit;
- Interest income received from bonds.

No GST is chargeable on exempt supplies as they are specifically exempted from GST. This is different from zero-rated supplies where GST is chargeable (albeit at 0%).

The value of the exempt supply must be reported in the GST return.

Type of Supply	Tax Percentage (GST Rate)	Description
Non-Regulation 33 Exempt Supplies	N/A	Exempt supplies other than those listed in Regulation 33 of the GST (General) Regulations
Tax Code Description	Tax Type	Example of Tax Code
Goods and Services Tax (Singapore)	GST	ESN33

Non-regulation 33 exempt supplies refer to:

- i) the sale and lease of residential properties,
- ii) the supply of financial services prescribed in the Fourth Schedule of the GST Act other than those listed under Regulation 33 of the GST (General) Regulations,
- iii) the sale of investment precious metals in Singapore (IPM), and
- iv) the supply of digital payment tokens with effect from 1 Jan 2020.

No GST is chargeable on exempt supplies as they are specifically exempted from GST. This is different from zero-rated supplies where GST is chargeable (albeit at 0%).

The value of the exempt supply must be reported in the GST return.

4. Deemed

Type of Supply	Tax Percentage (GST Rate)	Description
Deemed	9%	Supplies required to be reported under the GST legislation
Tax Code Description	Tax Type	Example of Tax Code
Goods and Services Tax (Singapore)	GST	DS
<p>There are situations where the GST Act provides that a supply has taken place even though no goods or services have been supplied and / or no consideration has been paid. For GST purposes, these supplies are known as deemed supplies.</p> <p>Examples include:</p> <ul style="list-style-type: none"> i) gift of goods, where credit for input tax has been allowed, and which cost over \$200 (including free gift given as employee benefit), ii) disposal, transfer or giving away of business assets that still has market value for no consideration, iii) business assets put to personal use, and iv) use of business premises by third party for free. <p>The value of the deemed supply and the corresponding output tax must be reported in the GST return.</p>		

5. Out-of-Scope

Type of Supply	Tax Percentage (GST Rate)	Description
Out-of-Scope	N/A	Supplies outside the scope of the GST Act
Tax Code Description	Tax Type	Example of Tax Code
Goods and Services Tax (Singapore)	GST	OS
<p>Out-of-scope supplies refer to supplies which fall outside the scope of the GST Act and therefore, no GST is chargeable.</p> <p>Examples include third country sales (i.e. sales involving the shipment of goods from a place outside Singapore to another place outside Singapore) and sales made within a zero-GST warehouse or Free Trade Zone (i.e. goods originating from overseas remain within the zero-GST warehouse or the Free Trade Zone where the ownership of the goods is transferred to the buyer).</p> <p>Unlike standard-rated, zero-rated and exempt supplies, out-of-scope supplies are not to be reported in the GST return.</p>		

Types of Purchases

For GST purposes, the purchase of goods and services can be classified as one of the following:

- Standard-rated;
- Zero-rated;
- Imported goods;
- Disallowed expenses;
- Purchases from non-GST registered suppliers;
- Exempt;
- Out-of-scope; or
- Purchases by Partially Exempt Traders (including imported services and LVG subject to reverse charge)

1. Standard-Rated

Type of Purchase	Tax Percentage (GST Rate)	Description
Standard-Rated	9%	(i) Purchases from GST-registered suppliers that are subject to GST at 9% (ii) Local purchases of prescribed goods subject to customer accounting (iii) Purchases of goods/services with no GST charged as the supplies were made under specific GST schemes
Tax Code Description	Tax Type	Example of Tax Code
Goods and Services Tax (Singapore)	GST	(i) TX (ii) TXCA (iii) TXNA
<p>(i) <u>Standard-rated purchases (TX) – 9%</u> Standard-rated purchases refer to all goods and services purchased for business purposes from GST-registered suppliers that are subject to GST at the prevailing standard rate (9% with effect from 1 Jan 2024).</p> <p>The GST to be claimed is known as input tax.</p> <p>(ii) <u>Standard-rated purchases of prescribed goods subject to customer accounting (TXCA) – 9%</u> A GST-registered customer who receives a supply that is subject to customer accounting can also claim the input tax on the purchase subject to the normal input tax claiming conditions.</p> <p>The customer must:</p> <ul style="list-style-type: none"> • report the GST-exclusive value of prescribed goods purchased in Box 5 “Total value of taxable purchases”. • report the input GST amount in Box 7 “Input tax and refunds claimed” of the GST return if the customer also satisfies the other input tax claiming conditions. 		

(iv) Standard-rated purchases of goods/services with no GST charged that fall under specific GST schemes (TXNA) – NA

A GST-registered customer who receives goods/services under specific schemes such as Gross Margin Scheme (“GMS”), Approved Marine Fuel Trader (“AMFT”) Scheme, Approved 3rd Party Logistics (“A3PL”) Company Scheme is required to report the value of the purchases according to the GST reporting requirement of each specific scheme.

- (1) A GST-registered customer receives a sales invoice from a GST-registered supplier for the purchase of used goods under the GMS. No input tax is claimable on the purchase made under the GMS.

The customer must report the full purchase value of the used goods under Box 5 “Total value of taxable purchases”

- (2) A GST-registered marine fuel trader on the AMFT scheme purchased marine fuel oil from another GST-registered marine fuel trader on the AMFT scheme without having to pay any GST. The customer receives a tax invoice, which does not show any GST amount and contains the following annotation: “Payment of GST is not required under AMFT Scheme”.

The customer must report the value of the marine fuel oil purchased under Box 5 “Total value of taxable purchases”

- (3) A GST-registered customer on the A3PL Company scheme may receive imported goods from its GST-registered supplier (also on the A3PL Company scheme) with no GST charged.

The customer must report the value of the imported goods received from the A3PL supplier under Box 5 “Total value of taxable purchases” and Box 9 “Total value of goods imported under Import GST Suspension Schemes (e.g. Major Exporter Scheme, Approved 3rd Party Logistics Company)”

2. Zero-Rated

Type of Purchase	Tax Percentage (GST Rate)	Description
Zero-Rated	0%	Purchases from GST-registered suppliers that are subject to GST at 0%

Tax Code Description	Tax Type	Example of Tax Code
Goods and Services Tax (Singapore)	GST	ZP

Zero-rated purchases refer to goods and services, which are purchased for business purposes from GST-registered suppliers, and are subject to GST at 0%.

Examples include the purchase of air tickets, travel insurance and international freight services.

The value of the purchase must be reported in Box 5 “Total value of taxable purchases”, with **no** corresponding input GST amount in Box 7 “Input tax and refunds claimed” .

3. Imported goods

Type of Purchase	Tax Percentage (GST Rate)	Description
Imports of goods	9%	9% GST paid to Singapore Customs on the import of goods into Singapore
Tax Code Description	Tax Type	Example of Tax Code
Goods and Services Tax (Singapore)	GST	IM

Generally, in the absence of any special import relief, all goods imported into Singapore are subject to import GST at the prevailing standard rate (9% with effect from 1 Jan 2024). Import GST is calculated based on the import value which includes cost, insurance, freight and customs duty (if any). It is important that the accounting software is able to record imports (including the import permit numbers).

The value of the import and the import GST paid to Singapore Customs as reflected in import permit must be reported in the GST return.

Type of Purchase	Tax Percentage (GST Rate)	Description
Imports of goods under a Special Scheme	0%	Imports where the GST payable is suspended
Tax Code Description	Tax Type	Example of Tax Code
Goods and Services Tax (Singapore)	GST	ME

The Major Exporter Scheme (“MES”) and the Approved Third Party Logistics (“3PL”) Company Scheme are schemes that allow import GST to be suspended on non-dutiable goods imported into Singapore.

Goods imported under these schemes must be categorised separately from normal imports to enable businesses to distinguish between those imports where import GST is suspended and those imports where GST is paid.

The value of the import must be reported in the GST return. It is important that the accounting software is able to record imports (including the import permit numbers).

Type of Purchase	Tax Percentage (GST Rate)	Description
Imports of goods under the Import GST Deferment Scheme	9%	Imports where the GST payment is deferred until the filing of the GST return

Tax Code Description	Tax Type	Example of Tax Code
Goods and Services Tax (Singapore)	GST	IGDS

Under the Import GST Deferment Scheme, an approved GST-registered business can defer the payment of import GST until it files its monthly GST returns.

The business is required to account for the deferred import GST payable in the monthly GST return and claim the same amount as input tax (subject to the conditions for claiming input tax) in the same GST return. The value of the goods imported under IGDS must be reported in the GST return.

For more information, please refer to the e-Tax Guide “GST: Import GST Deferment Scheme” on IRAS website.

4. Disallowed Expenses

Type of Purchase	Tax Percentage (GST Rate)	Description
Disallowed Expenses	9%	Purchases where 9% GST is incurred but is specifically not claimable
Tax Code Description	Tax Type	Example of Tax Code
Goods and Services Tax (Singapore)	GST	BL

The GST Act specifically prohibits GST-registered businesses from recovering the GST incurred on certain categories of expenditure. This is known as “disallowed expenses” or “blocked input tax”.

Specifically, a GST-registered business is not entitled to claim the GST incurred on the following categories of expenses:

- Club subscription fees (including transfer fees) charged by sports and recreational clubs;
- Medical expenses and medical / accident insurance premiums incurred by staff unless:
 - they are obligatory under the Work Injury Compensation Act or under any collective agreement within the meaning of the Industrial Relations Act; or
 - the medical treatment in respect of expenses incurred on or after 1 Oct 2021 is provided in connection with any health risk or requirement arising on account of the nature of the work required of your staff or his work environment; and
 - the medical expenses are incurred pursuant to any written law of Singapore concerning the medical treatment or the provision of a medical facility or medical practitioner; or
 - the medical treatment is related to COVID-19 and the staff undergoes such medical treatment pursuant to any written advisory (including industry circular) issued by, or posted on the website of, the Government or a public authority of Singapore;
- Benefits provided to family members or relatives of staff;
- Costs and running expenses of motor cars that are either registered under the business’ or individual’s name or hired for business or private use, except where the car is excluded from the definition of a ‘motor car’ in Regulation 25(1) of the GST (General) Regulations);
- Expenses associated with any transaction involving betting, sweepstakes, lotteries, fruit machines or games of chance.

As the GST incurred on these categories of expenses cannot be claimed by the business, it is important to track these expenses separately so that they can easily be excluded from the GST returns.

5. Purchases from Non-GST Registered Suppliers

Type of Purchase	Tax Percentage (GST Rate)	Description
Purchases from Non-GST Registered Suppliers	N/A	Purchases from non-GST registered suppliers
Tax Code Description	Tax Type	Example of Tax Code
Goods and Services Tax (Singapore)	GST	NR

Only businesses that are registered for GST are allowed to charge GST on their supplies.

As no GST is incurred on purchases from non-GST registered suppliers, it is important to track these purchases separately so that they can easily be excluded from the GST returns.

6. Exempt

Type of Purchase	Tax Percentage (GST Rate)	Description
Exempt	N/A	Purchases specifically exempted from GST
Tax Code Description	Tax Type	Example of Tax Code
Goods and Services Tax (Singapore)	GST	EP

Exempt purchases refer to purchases that are specifically exempted from GST (i.e. no GST is levied) as follows:

- i) the purchase and lease of residential properties;
- ii) the purchase of financial services prescribed in the Fourth Schedule of the GST Act;
- iii) the purchase of investment precious metals (IPM);
- iv) the purchase of digital payment tokens with effect from 1 Jan 2020

As no GST is incurred on such purchases, it is important to track these purchases separately so that they can be excluded from the GST returns.

7. Out-of-Scope

Type of Purchase	Tax Percentage (GST Rate)	Description
Out-of-Scope	N/A	Supplies outside the scope of the GST Act
Tax Code Description	Tax Type	Example of Tax Code
Goods and Services Tax (Singapore)	GST	OP

Certain types of purchases fall outside the scope of the GST Act and hence, no GST is levied.

Examples include the purchase of services from suppliers established overseas which are not subject to reverse charge or the purchase of goods that are delivered from a place outside Singapore to another place outside Singapore.

When goods and services are purchased overseas, tax may be imposed by the foreign jurisdiction that is similar to GST (i.e. Value-Added Tax). The GST-registered business is not allowed to claim a credit for this foreign tax as input tax in its GST return. It is important to track such purchases separately as out-of-scope purchases are not to be reported in the GST return.

It is also possible that the GST-registered business makes purchases with Singapore GST incurred but is unable to claim the GST incurred as its input tax because it cannot fulfil all of the input tax claiming conditions (e.g. the purchase is not supported by a valid tax invoice, purchase is incurred for non-business purposes), or the business chooses not to claim the input tax out of prudence (e.g. not sure whether the input tax is attributable to any taxable supplies). Such purchases where Singapore GST is incurred but not claimed as input may also be classified under out-of-scope purchases.

8. Purchases by Partially Exempt Traders (including imported services and LVG subject to reverse charge)

Generally, GST-registered businesses are only entitled to recover the GST incurred that is directly attributable to the making of taxable supplies. Subject to certain exceptions, the GST incurred that is directly attributable to the making of exempt supplies cannot be claimed¹².

For the purpose of determining the amount of input tax claimable, partially exempt traders should further classify their standard-rated purchases as one of the following four categories:

Type of Purchase	Tax Percentage (GST Rate)	Description
(i) Standard-rated purchases directly attributable to the making of taxable supplies	9%	(i) Purchases from GST-registered suppliers that are subject to GST at 9% and are directly attributable to the making of taxable supplies.
(ii) Imported services and LVG directly attributable to the making of taxable supplies		(ii) Imported services and LVG that are directly attributable to the making of taxable supplies (only applicable to businesses that make an election to subject all imported services and LVG to reverse charge)
(iii) Imports of goods directly attributable to the making of taxable supplies		(iii) Imports of goods that are subject to GST at 9% and are directly attributable to the making of taxable supplies.
Tax Code Description	Tax Type	Example of Tax Code
Goods and Services Tax (Singapore)	GST	(i) TX (ii) TXRC-TS (iii) IM
(i) This refers to goods and services purchased for business purposes from GST-registered suppliers that are subject to GST at the prevailing standard rate (9% with		

¹² For more information on the rules governing the claiming of input tax by a partially exempt trader, please refer to the IRAS e-Tax Guide, "GST: Partial Exemption and Input Tax Recovery" available at www.iras.gov.sg.

effect from 1 Jan 2024) and are directly attributable to the making of taxable supplies (i.e. directly attributable to supplies that are subject to 9% or 0% GST).

The value of the purchase and the input tax incurred must be reported in the GST return.

- (ii) Generally, imported services and LVG which are directly attributable to the making of taxable supplies (i.e. directly attributable to supplies that are subject to 9% or 0% GST) fall outside the scope of reverse charge.

However, if a business makes an election to subject all imported services and LVG (with effect from 1 Jan 2023) to reverse charge, it will be entitled to claim full input tax on its imported services and LVG which are directly attributable to the making of taxable supplies.

- (iii) This refers to goods imported into Singapore that are subject to import GST at the prevailing standard rate (9% with effect from 1 Jan 2024) and are directly attributable to the making of taxable supplies (i.e. directly attributable to supplies that are subject to 9% or 0%).

Type of Purchase	Tax Percentage (GST Rate)	Description
(i) Standard-rated purchases directly attributable to Regulation 33 exempt supplies	9%	(i) Purchases from GST-registered suppliers that are subject to GST at 9% and are directly attributable to the making of Regulation 33 exempt supplies
(ii) Imported services and LVG directly attributable to Regulation 33 exempt supplies		(ii) Imported services and LVG that are subject to reverse charge and are directly attributable to Regulation 33 exempt supplies
(iii) Imports of goods directly attributable to Regulation 33 exempt supplies		(iii) Imports of goods that are subject to GST at 9% and are directly attributable to the making of Regulation 33 exempt supplies
Tax Code Description	Tax Type	Example of Tax Code
Goods and Services Tax (Singapore)	GST	(i) TX-ESS (ii) TXRC-ESS (iii) IM-ESS
<p>(i) This refers to goods and services purchased for business purposes from GST-registered suppliers that are subject to GST at the prevailing standard rate (9% with effect from 1 Jan 2024) and are directly attributable to the making of Regulation 33 exempt supplies. For example, services purchased from a GST-registered supplier that are directly related to the issuance of new shares.</p> <p>(ii) This refers to imported services and LVG (with effect from 1 Jan 2023) which are subject to reverse charge and are directly attributable to the making of Regulation 33 exempt supplies. For example, consultancy services provided by overseas consultancy firm which are directly related to the issuance of new shares through Singapore stock exchange.</p>		

(iii) This refers to goods imported into Singapore that are subject to import GST at the prevailing standard rate (9% with effect from 1 Jan 2024) and are directly attributable to the making of Regulation 33 exempt supplies.		
Type of Purchase	Tax Percentage (GST Rate)	Description
(i) Standard-rated purchases directly attributable to Non-Regulation 33 exempt supplies	9%	(i) Purchases from GST-registered suppliers that are subject to GST at 9% and are directly attributable to the making of Non-Regulation 33 exempt supplies
(ii) Imported services and LVG directly attributable to Non-Regulation 33 exempt supplies		(ii) Imported services and LVG that are subject to reverse charge and are directly attributable to Non-Regulation 33 exempt supplies
(iii) Imports of goods directly attributable to Non-Regulation 33 exempt supplies		(iii) Imports of goods that are subject to GST at 9% and are directly attributable to the making of Non-Regulation 33 exempt supplies
Tax Code Description	Tax Type	Example of Tax Code
Goods and Services Tax (Singapore)	GST	(i) TX-N33 (ii) TXRC-N33 (iii) IM-N33
<p>(i) This refers to goods and services purchased for business purposes from GST-registered suppliers that are subject to GST at the prevailing standard rate (9% with effect from 1 Jan 2024) and are directly attributable to the making of Non-Regulation 33 exempt supplies. For example, services purchased from a GST-registered supplier that are directly related to the sale of residential property in Singapore.</p> <p>(ii) This refers to imported services and LVG (with effect from 1 Jan 2023) which are subject to reverse charge and are directly attributable to the making of Non-Regulation 33 exempt supplies. For example, architectural services purchased from overseas architectural firm for the development of a residential property in Singapore.</p> <p>(iii) This refers to goods imported into Singapore that are subject to import GST at the prevailing standard rate (9% with effect from 1 Jan 2024) and are directly attributable to the making of Non-Regulation 33 exempt supplies. For example, the import of building materials for the development of a residential property in Singapore.</p>		
Type of Purchase	Tax Percentage (GST Rate)	Description
Residual input tax	9%	(i) Purchases from GST-registered suppliers that are subject to GST at 9% and are either attributable to the making of both taxable and exempt supplies or incurred for the overall running of the business

		<p>(ii) Imported services and LVG that are subject to reverse charge and are either attributable to the making of both taxable and exempt supplies or incurred for the overall running of the business</p> <p>(iii) Imports of goods that are subject to GST at 9% and are either attributable to the making of both taxable and exempt supplies or incurred for the overall running of the business</p>
Tax Code Description	Tax Type	Example of Tax Code
Goods and Services Tax (Singapore)	GST	<p>(i) TX-RE</p> <p>(ii) TXRC-RE</p> <p>(iii) IM-RE</p>
<p>(i) This refers to purchases from GST-registered suppliers for business purposes that are subject to GST at the prevailing standard rate (9% with effect from 1 Jan 2024) and are either attributable to the making of both taxable and exempt supplies or incurred for the overall running of the business.</p> <p>Examples include rental of office premises and purchases of stationery.</p> <p>(ii) This refers to imported services and LVG (with effect from 1 Jan 2023) which are subject to reverse charge and are either attributable to the making of both taxable and exempt supplies or incurred for the overall running of the business</p> <p>Examples would include architectural services purchased from overseas architectural firm for the development of a mixed-use property and IT support services from overseas shared service centre.</p> <p>(iii) This refers to goods imported into Singapore that are subject to import GST at the prevailing standard rate (9% with effect from 1 Jan 2024) and are either attributable to the making of both taxable and exempt supplies or incurred for the overall running of the business. For example, the import of building materials for the development of a mixed-use property.</p>		

Tax Codes

Please note that the tax codes provided above are recommended to allow proper classification of common GST supply and purchase scenarios. They are not intended to be prescriptive or comprehensive. IRAS will usually accept a different tax coding system designed by software developers.

When software developers adopt different tax codes from those above, a full list of the tax codes used along with a description of each tax code should be provided to IRAS at the time of application.

Appendix 2 – Auto-generation of Draft GST Return

This Appendix sets out the common transactions that should be reported in each box of a GST return and provides the mapping of tax codes to the corresponding boxes.

The types of transactions can be found in www.iras.gov.sg ([Goods & Services Tax \(GST\)>Filing GST>Completing GST returns](#)).

GST Return	What to Include	Types of Supplies / Purchases	Applicable Tax Codes
Supplies			
Box 1 Total Value of Standard-Rated Supplies	<ul style="list-style-type: none"> - Supplies of goods made in the course of business - Customer Accounting supply made by the supplier - Customer Accounting supply accountable by the customer on supplier's behalf - Supplies of services made in the course of business - Supplies to staff - Sale of business assets - Deemed supplies - Imported services and LVG accountable by the customer under the reverse charge mechanism - (For electronic marketplace operator) Remote services supplied on behalf of third-party suppliers - (For electronic marketplace operator and redeliverer) LVG supplied by redeliverer and by electronic marketplace operator on behalf of third-party suppliers - Own supply of LVG - Supply of goods/services under specific GST schemes where GST need not be charged 	<ul style="list-style-type: none"> - Standard-Rated Supplies - Supplies subject to Customer Accounting - Deemed Supplies - Imported services and LVG subject to reverse charge - (For electronic marketplace operator) Remote services supplied on behalf of third-party suppliers - (For electronic marketplace operator and redeliverer) LVG supplied by redeliverer and by electronic marketplace operator on behalf of third-party suppliers - Own supply of LVG that is subject to GST - Supply of goods/services under specific GST schemes where GST need not be charged 	SR SRCA-S SRCA-C DS SRRC SROVR-RS SROVR-LVG SRLVG NA Note: <ul style="list-style-type: none"> • SROVR is replaced with SROVR-LVG and SROVR-RS with effect from 1 Jan 2023

Box 2 Total Value of Zero-Rated Supplies	<ul style="list-style-type: none"> - Supplies of goods which are exported - Supplies of international services under Section 21(3) of the GST Act 	<ul style="list-style-type: none"> - Zero-Rated Supplies 	ZR
Box 3 Total Value of Exempt Supplies	<ul style="list-style-type: none"> - Sale and lease of residential properties - Supplies of financial services under the Fourth Schedule of the GST Act - Sale of investment precious metals in Singapore - Supplies of digital payment tokens with effect from 1 Jan 2020 	<ul style="list-style-type: none"> - Regulation 33 Exempt Supplies - Non-Regulation 33 Exempt Supplies 	ES33 ESN33
Box 4 Total Value of (1) + (2) + (3)	<ul style="list-style-type: none"> - Total value of (1) + (2) + (3) 	<ul style="list-style-type: none"> - 	
Taxable Purchases and Imports			
Box 5 Total Value of Taxable Purchases (exclude purchases where input tax is disallowed)	<p>The net amount relating to:</p> <ul style="list-style-type: none"> - Standard-Rated Purchases (including purchases of prescribed goods subject to customer accounting, purchases of goods/services made under specific GST schemes where no GST is charged) - Zero-rated purchases from GST-registered suppliers - Imported goods - Imports under Major Exporter Scheme - Imports under Import GST Deferment Scheme - Imported services and LVG subject to reverse charge 	<ul style="list-style-type: none"> - Standard-Rated Purchases - Zero Rated Purchases - Imported goods - Imports under Major Exporter Scheme - Imports under Import GST Deferment Scheme¹³ - Imported services and LVG subject to reverse charge 	TX / TXCA / TXNA ZP IM ME IGDS Note: For partially exempt traders, the tax codes under the section "Purchases by Partially Exempt Traders" should be reported in Box 5.
Taxes			
Box 6 Output Tax Due	<ul style="list-style-type: none"> - GST charged on the items included in Box 1 - GST accountable by customer on purchase of prescribed goods subject to customer accounting - GST accountable by 	<ul style="list-style-type: none"> - Standard-Rated Supplies - Deemed Supplies - Supply subject to customer accounting, where output tax is accounted for on behalf of the supplier 	SR DS SRCA-C SRRC SROVR-RS SROVR-LVG SRLVG

¹³ A GST-registered business would be required to account for the import GST deferred at the time of importation in the GST return.

	<p>customer on imported services and LVG subject to reverse charge</p> <ul style="list-style-type: none"> - GST accountable by electronic marketplace operator on remote services supplied on behalf of third-party suppliers - GST accountable by redeliverer and electronic marketplace operator on LVG supplied on behalf of third-party suppliers - GST accountable on own supply of LVG 	<ul style="list-style-type: none"> - Imported services and LVG subject to reverse charge - (For electronic marketplace operator) Remote services supplied on behalf of third-party suppliers - (For redeliverer or electronic marketplace operator) LVG supplied by redeliverer and by electronic marketplace operator on behalf of third-party suppliers - Own supply of LVG that is subject to GST 	<p>Note: SROVR is replaced with SROVR-LVG and SROVR-RS with effect from 1 Jan 2023.</p>
<p>Box 7 Less: Input Tax and Refunds Claimed (exclude disallowed input tax)</p>	<ul style="list-style-type: none"> - GST incurred on the standard-rated purchases included in Box 5 including purchases of prescribed goods subject to customer accounting - GST incurred on imports of goods included in Box 5 - GST claimable on imported services and LVG under reverse charge <p><i>- Reminder: All purchases in non-Singapore Dollar must be converted to Singapore Dollar (i.e. the Singapore Dollar amounts stated in the suppliers' tax invoices).</i></p>	<ul style="list-style-type: none"> - Standard-Rated Purchases - Imports - Imported services and LVG subject to reverse charge 	<p>TX¹⁴ IM IGDS TXCA</p> <p>Note: For partially exempt traders, the tax codes under the section "Purchases by Partially Exempt Traders" should be reported in Box 7.</p>
<p>Box 8 Equals: Net GST to be Paid to / Claimed from IRAS</p>	<ul style="list-style-type: none"> - Box (6) – Box (7) 		
<p>Applicable only to Taxable Persons under Major Exporter Scheme / Approved 3rd Party Logistics Company / Other Approved Schemes Only</p>			

¹⁴ Subject to partial exemption rules - for more information, please refer to the IRAS e-Tax Guide "GST: Partially Exempt Traders and Input Tax Recovery" available at www.iras.gov.sg.

Box 9 Total Value of Goods Imported under Import GST Suspension Schemes (e.g. Major Exporter Scheme, Approved 3 rd Party Logistics Company)	The net value of imports under the Major Exporter Scheme (“MES”) / Approved Third Party Logistics (“3PL”) Company Scheme / other approved schemes	- Imports under a Special Scheme (excluding Import GST Deferment Scheme)	ME
Did you make the following claims in Box 7?			
Box 10 Did you claim for GST you had refunded to tourists?	(yes / no)		
Box 11 Did you make any bad debt relief claims and/or refund claims for reverse charge transactions?	(yes / no)		
Box 12 Did you make any pre-registration input tax claims?	(yes / no)		
Revenue			
Box 13 Revenue for the accounting period	Revenue refers to income derived from main income sources such as: - Provision of services - Sale of goods - Other operating income (i.e. gross sales/ gross income/ turnover) Please exclude non-operating income such as: - Income from sale/disposal of fixed assets - Grants received - Gross receipts collected on behalf of others		

Box 14 Did you import services and/or low-value goods subject to GST under Reverse Charge?	(yes / no) Indicate the value of imported services and/or low-value goods subject to Reverse Charge. This value is to be included in both Box 1 and Box 14.	- Imported services and LVG subject to reverse charge	SRRC
Box 15 Did you operate an electronic marketplace to supply remote services (includes digital services and non-digital services) subject to GST on behalf of third-party suppliers?	(yes / no) (For electronic marketplace operator) Indicate the value of remote services supplied by electronic marketplace operator. This value is to be included in both Box 1 and Box 15.	- (For electronic marketplace operator) Remote services supplied on behalf of third-party suppliers	SROVR-RS
Box 16 Did you operate as a redeliverer, or an electronic marketplace to supply imported low-value goods subject to GST on behalf of third-party suppliers?	(yes / no) (For electronic marketplace operator or redeliverer) Indicate the value of imported low-value goods supplied by electronic marketplace operator/redeliverer	- (For electronic marketplace operator or redeliverer) LVG accountable by the redeliverer or electronic marketplace on behalf of third-party suppliers	SROVR-LVG
Box 17 Did you make your own supply of imported low-value goods that is subject to GST?	(yes / no) Indicate the value of own supply of imported low-value goods	- Own supply of LVG	SRLVG
Import GST Deferment Scheme¹⁵			
Box 18 Net GST per box 8 above	Equals Box (8)	- Imports under the Import GST Deferment Scheme	IGDS

¹⁵ Only approved businesses under IGDS are required to complete Box 18 to Box 21 of the GST return. For more information, please refer to the e-Tax Guide “GST: Import GST Deferment Scheme” available at www.iras.gov.sg.

Box 19 Add: Deferred import GST payable	The deferred import GST payable on imports under IGDS. Note: The same amount can be claimed as input tax i.e. Box 7 (subject to the conditions for claiming input tax) in the same GST return		
Box 20 Equals: Total tax to be paid to/claimed from IRAS	Box (18) + Box (19)		
Box 21 Total value of goods imported under this scheme	The net value of imports under IGDS		

Categories of supplies / purchases not reported in the GST return:

Supplies: Out-of-Scope Supplies (OS)

Purchases: Disallowed Expenses (BL)
Purchases from Non-GST Registered Suppliers (NR)
Exempt Purchases (EP)
Out-of-Scope Purchases (OP)

For more information on GST return preparation, please refer to the e-Tax Guide available at www.iras.gov.sg (Quick Links > e-Tax Guides > How Do I Prepare My GST Return).

Appendix 3 – Requirement for GST Registration Reminders

The GST registration reminder should be triggered when the business' total turnover at the end of a calendar year has exceeded S\$1 million. Generally, the total turnover refers to the total amount of income derived by the business, after adjustments such as sales returns and sales discounts.

Accounts to be included

In the table below, we have listed some examples of accounts that should be included in the computation of total turnover. Please note that the examples are not exhaustive. If there are other accounts of the same nature, they should also be included under total turnover by default.

Account Name
Sales ¹⁶
Services fee income
Contract income
Consultancy fee income
Commission income
Rental income

Accounts not to be included

We have also listed below some examples of accounts that should **not** be included in the computation of total turnover, as these items are generally not regarded as taxable turnover for GST registration purpose.

Account Name
Provision for impairment loss on receivables
Bad debts recovered
Interest income
Dividend income
Discount received
Gain on disposal of property, plant and equipment
Gain on sale of unquoted investment

When applying for assessment of this feature, please provide us with a full list of account names in your software and indicate whether each account is included in the computation of total turnover for the purpose of generating the GST registration reminder. The software should be configured such that if users create new account names for income, they would be included under total turnover by default.

The registration reminders should be triggered in accordance with the requirements specified in the table below.

¹⁶ With effect from 1 Jan 2023, purchases arising from imported services and LVG subject to reverse charge would be considered as part of the computation of total turnover and regarded as taxable turnover for GST registration purpose.

Condition to trigger the reminder	Frequency to trigger the reminder	Message to be displayed
If the business did not indicate their GST registration date in the initial setup (i.e. the business is not GST-registered), to trigger the reminder when the annual taxable turnover at the end of the calendar year (i.e. 31 Dec) exceeds S\$1 million.	The first reminder should be triggered 1 day after the end of the calendar year, i.e. 1 Jan of the following year.	Your total turnover for the past 12 months has exceeded S\$1 million. Check if you are required to register for GST by 31 Jan using the GST Registration Calculator and register on time to avoid penalties.
	The second reminder should be triggered 31 days after the end of the calendar year, i.e. 31 Jan of the following year.	Your total turnover for the year YYYY has exceeded S\$1 million. Check if you are required to register for GST by 31 Jan using the GST Registration Calculator . If you register late, you will need to pay GST on your past sales even if you did not collect any GST from your customers. Avoid this by registering for GST on time.

Note:

1. “YYYY” in the second reminder message refers to the 4-digit value of the calendar year (e.g. 2022) where the annual taxable turnover exceeded S\$1 million.
2. In both reminder messages, the phrase “GST Registration Calculator” should link to the following url:
<https://mytax.iras.gov.sg/ESVWeb/default.aspx?target=MGSTRegOnbWelcomePage>

The table below provides a list of sample transactions that you should create to test your software’s ability to trigger the GST registration reminders. To achieve the expected results, you may need to configure the backend system date of the software accordingly.

The test transactions should be applied in the order shown below. Please ensure that the business' total turnover is zero prior to transaction 1.

S/N	Transaction	Total turnover in calendar year 2022 (S\$)	Expected results (on 1 Jan 2023)
1	The non-GST registered business creates a transaction of S\$1,200,000 under "Sales" account on 1 Jul 2021.	0	No registration reminder will be triggered since the transaction occurred in 2021.
2	The non-GST registered business creates a transaction of S\$900,000 under "Sales" account on 21 Mar 2022.	900,000	No registration reminder will be triggered.
3	The non-GST registered business creates a transaction of S\$150,000 under "Rental income - Property (Non-Residential)" account on 25 Jun 2022.	1,050,000	Registration reminder will be triggered.
4	The non-GST registered business creates a credit note of S\$50,000 under "Sales" account on 15 Jul 2022.	1,000,000	No registration reminder will be triggered.
5	The non-GST registered business creates a new account "Special Income" and creates a transaction of S\$200,000 under the new account on 10 Aug 2022.	1,200,000	Registration reminder will be triggered.
6	The non-GST registered business creates a credit note of S\$300,000 for a transaction under "Property (Non-Residential)" account on 30 Nov 2022.	900,000	No registration reminder will be triggered.
7	The non-GST registered business creates a transaction of S\$400,000 under "Bank interest income" account on 1 Dec 2022.	900,000	No registration reminder will be triggered.

Appendix 4 – Requirement for GST Filing reminders

The registration reminders should be triggered in accordance with the requirements specified in the table below.

Conditions to trigger the reminder	Frequency to trigger the reminder	Message to be displayed
<p>Business will enter their GST registration date and filing frequency during the initial set up (i.e. monthly cycle, or one of the following quarterly cycles:</p> <ul style="list-style-type: none"> • Jan-Mar, Apr-Jun, Jul-Sep, Oct-Dec • Feb-Apr, May-Jul, Aug-Oct, Nov-Jan • Mar-May, Jun-Aug, Sep-Nov, Dec-Feb). <p>The reminder will be triggered based on the filing frequency specified.</p>	<p>The first reminder should be triggered 1 day after the last day of the accounting period based on the filing frequency.</p> <p>The second reminder should be triggered 14 days before the end of the next month.</p>	<p>1st Message - You are required to file your GST F5 return within 1 month from the end of the accounting period. Log in to https://mytax.iras.gov.sg/ESVWeb/default.aspx to file your return or submit your return directly from your software via API.</p> <p>2nd Message - The filing deadline for your GST F5 return is approaching soon. To avoid costly penalties, log in early to https://mytax.iras.gov.sg/ESVWeb/default.aspx to file your return or submit your return directly from your software via API on time if you have not done so.</p>

The table below provides the list of various filing frequencies that should be adopted by GST-registered businesses and the dates during which the filing reminders are expected to be triggered. You may have to configure the backend system date accordingly to show the triggering of the filing reminders.

S/N	Filing Frequency	Expected Results
1	The GST-registered business is on a monthly filing cycle.	<p>For the GST F5 return covering Apr 2022,</p> <p>(a) The first reminder will be triggered on 1 May 2022 (i.e. 1 day after the last day of the accounting period)</p> <p>(b) The second reminder will be triggered on 17 May 2022 (i.e. 14 days before the end of the next month)</p> <p>If system date is configured to another date (e.g. 15 May 2022), no reminder will be triggered.</p>

2	The GST-registered business is on the quarterly filing cycle of Jan-Mar, Apr-Jun, Jul-Sep, Oct-Dec.	<p>For the GST F5 return covering Apr-Jun 2022,</p> <p>(a) The first reminder will be triggered on 1 Jul 2022 (i.e. 1 day after the last day of the accounting period)</p> <p>(b) The second reminder will be triggered on 17 Jul 2022 (i.e. 14 days before the end of the next month)</p> <p>If system date is configured to another date (e.g. 15 Jul 2022), no reminder will be triggered.</p>
3	The GST-registered business is on the quarterly filing cycle of Feb-Apr, May-Jul, Aug-Oct, Nov-Jan.	<p>For the GST F5 return covering May-Jul 2022,</p> <p>(a) The first reminder will be triggered on 1 Aug 2022 (i.e. 1 day after the last day of the accounting period)</p> <p>(b) The second reminder will be triggered on 17 Aug 2022 (i.e. 14 days before the end of the next month)</p> <p>If system date is configured to another date (e.g. 15 Aug 2022), no reminder will be triggered.</p>
4	The GST-registered business is on the quarterly filing cycle of Mar-May, Jun-Aug, Sep-Nov, Dec-Feb.	<p>For the GST F5 return covering Jun-Aug 2022,</p> <p>(a) The first reminder will be triggered on 1 Sep 2022 (i.e. 1 day after the last day of the accounting period)</p> <p>(b) The second reminder will be triggered on 16 Sep 2022 (i.e. 14 days before the end of the next month)</p> <p>If system date is configured to another date (e.g. 15 Sep 2022), no reminder will be triggered.</p>