

Getting Started with the GST **INVOICENOW** Requirement: **A Guide for Businesses**

Tens of thousands of businesses are already on InvoiceNow. Join them today.

What is the GST **INVOICENOW** Requirement?

INVOICENOW =

- Singapore's nationwide e-invoicing network based on Peppol standard.
- Enables businesses to easily send and receive invoices in a structured digital format.



Create
e-Invoice



Send e-Invoice
via the InvoiceNow network



Receive
e-Invoice



GST InvoiceNow Requirement: All GST-registered businesses will be required to submit invoice data to IRAS via the **INVOICENOW** network.

This mandatory participation will be implemented progressively in phases.
IRAS will inform GST-registered businesses of their respective mandatory implementation date.

I understand!

Getting Started With **INVOICENOW**



Start Here: How does your business currently issue invoices?

**Off-the-shelf Accounting
or Finance Solutions**



**Customised In-house
Enterprise Solution**



**Not too sure...
Where do I start?**



Useful Definitions

IRSP =

InvoiceNow-Ready Solution Provider

Providers offering accounting/finance solutions which are connected to InvoiceNow network via Access Points.

AP =

Access Point Provider

Service Providers that act as the connectivity gateway to the InvoiceNow network.

Your 3-Step Guide to Onboarding **INVOICENOW**

For Businesses using off-the-shelf accounting/ finance solutions...

1

Ensure that your solution is InvoiceNow-Ready

- Ensure that your existing solution is listed on IMDA's accredited IRSP list.
- Otherwise, get in touch with an IMDA-accredited IRSP!



[IMDA-Accredited InvoiceNow-Ready Solution Providers](#)

2

Register for InvoiceNow & Obtain a Peppol ID

Your IRSP will help you to register your business in the SG Peppol Directory with your UEN and obtain a Peppol ID.



3

Turn on the GST InvoiceNow Submission Feature

Your IRSP can help you with this. This will allow you to submit invoice data directly from your IRSP to IRAS.

Next

Your 3-Step Guide to Onboarding **INVOICENOW**

For Businesses using a customised in-house enterprise solution (ERP)...

1

Get in touch with an Access Point Provider

Get connected to the InvoiceNow network directly through an IMDA-accredited Access Point Provider here!



[IMDA-Accredited Access Point Providers](#)

2

Register for InvoiceNow & Obtain a Peppol ID

Your AP will help you to register your business in the SG Peppol Directory with your UEN and obtain a Peppol ID.



3

Turn on the GST InvoiceNow Submission Feature

Your AP can help you with this. This will allow you to submit invoice data directly from your ERP to IRAS.

Next

Your 3-Step Guide to Onboarding **INVOICENOW**

For Businesses unsure of where to start...

1

Acquire an InvoiceNow-Ready Solution

- You can consider getting an FOC solution to get started.
- Alternatively, get in touch with an IMDA-accredited IRSP.



[Free-of-charge
InvoiceNow-Ready
Solutions](#)



[IMDA-Accredited
InvoiceNow-Ready
Solution Providers](#)

2

Register for InvoiceNow & Obtain a Peppol ID

Your IRSP will help you to register your business in the SG Peppol Directory with your UEN and obtain a Peppol ID.

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Turn on the GST InvoiceNow Submission Feature

Your IRSP can help you with this. This will allow you to submit invoice data directly from your IRSP to IRAS.



Next

How Invoice Data is Submitted to IRAS

Sales

Type 1A Submission

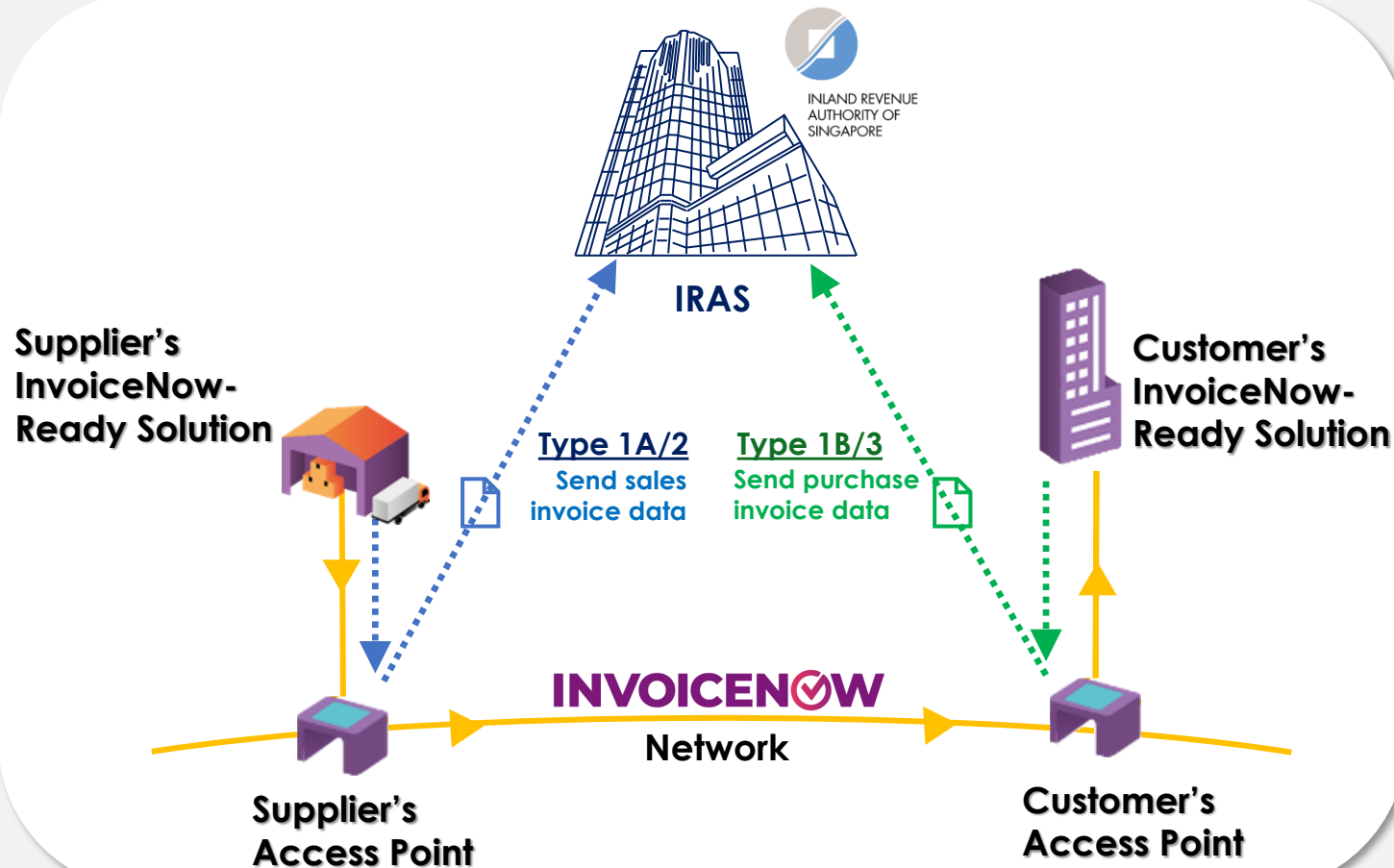
- Supplier & customer are on the InvoiceNow network.
- Supplier issues an e-invoice to his customer.
- IRAS receives a copy **automatically**.

Type 2 Submission

- Customer is not on the InvoiceNow network.
- Supplier issues a regular invoice to his customer.
- Supplier **separately** submits the invoice data to IRAS.



Access Points are connected directly to IRAS via API!



Purchases

Type 1B Submission

- Customer & supplier are on the InvoiceNow network.
- Customer receives an e-invoice from his supplier.
- Customer **separately** submits the invoice data to IRAS.

Type 3 Submission

- Supplier is not on the InvoiceNow network.
- Customer receives a regular invoice from his supplier.
- Customer **separately** submits the invoice data to IRAS.

I understand!

What and When to Submit to IRAS



What do you need to submit?

1. Generally, GST-Registered Businesses must submit invoice data that is reported in their GST returns to IRAS.



Standard-Rated Supplies



Zero-Rated Supplies



Exempt Supplies



Standard-Rated Purchases



Zero-Rated Purchases

Point-Of-Sale/ Simplified Tax Invoice/ Petty Cash Purchase transactions can be submitted on an aggregated basis

2. Transactions not reported in GST returns do not need to be submitted to IRAS.

3. Excluded Transactions specified in our e-Tax Guide* also do not need to be submitted to IRAS.



When do you need to submit?

GST-Registered Businesses must submit invoice data to IRAS by the earlier of:

1. The date on which the relevant GST Return is filed; or
2. The filing due date of the relevant GST return

I understand!

* Refer to para 7.3 of our [e-Tax Guide](#) for specified Excluded Transactions

Your Readiness Check For **INVOICENOW**

Once you have completed onboarding with your IRSP/AP....



Test Your System

- ☐ Conduct end-to-end testing of the different invoice submission flows
- ☐ Ensure no solution-specific technical issues



Prepare Your Team

- ☐ Ensure that your staff are familiar with the solution
- ☐ Ensure that your staff understand the GST InvoiceNow Requirement
- ☐ (Recommended) Attend an IRAS x IMDA [Webinar](#)



Set Up Support

- ☐ Confirm on how to contact your IRSP/AP for support
- ☐ You may direct any feedback with regards to your IRSP/AP to IMDA: [here](#)



You are all set, you are now ready to submit invoice data to IRAS!
Start submitting your invoice data to IRAS early to allow sufficient time to address any issues.