



INLAND REVENUE
AUTHORITY
OF SINGAPORE

User Guide

User Guide for Assisted Self-Help Kit (ASK) –
Section 1: GST Practices



User Guide for Assisted Self-Help Kit ("ASK") Section 1

Step 1: Click "Next" after reading the "Introduction" and "Note to User".

Assisted Self-help Kit (ASK): Section 1 - GST Practices

Introduction:

Accurate GST reporting starts with having good practices and internal processes.

The ASK GST Practices questionnaire ("Questionnaire") is designed to help you assess the adequacy of your business' internal GST processes.

The Questionnaire will take 15 to 20 minutes to complete. It comprises of 4 modules – People, Record-Keeping, Internal Controls and Systems. Each module consists of a set of **Essential Requirements** and **Good Practices** that IRAS recommends a GST-registered business to adopt.

This Questionnaire is to be used for **one** GST-registered business only. If you are performing the review for multiple businesses, please use a separate Questionnaire for each business.

You do not need to submit the completed Questionnaire to IRAS but it must be made available to us upon request. You can retain a copy by printing or saving this document once you have completed the Questionnaire.

At any point in time, you may save your work in your own drive and return to the same page to continue with the Questionnaire.

Next

NOTE TO USER

IRAS shall not be responsible or held accountable in any way for any damage, loss or expense whatsoever, arising directly or indirectly from the use (whether by you or any third party) of the ASK Section 1.

*The ASK Section 1 is correct as at **24 Nov 2014**. While every effort has been made to ensure that this information is consistent with existing law and practice, should there be any changes, IRAS reserves the right to vary our position accordingly. Please check the IRAS website at www.iras.gov.sg for the latest version.*

The ASK Section 1 provides only estimates based on the stated assumptions and your inputs. It may not provide for all possible scenarios.

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Step 2: Fill in the boxes in yellow and click "Start" after reading the Instructions.

Note: You can only proceed to the next page when all the information requested

Assisted Self-help Kit (ASK): Section 1 - GST Practices

Instructions:
For each of the four modules below, you will be asked questions classified under two categories – (1) "Essential Requirements" and (2) "Good Practices".

Essential Requirements refer to the minimum requirements that a GST-registered business is expected to adopt while **Good Practices** refer to the additional practices that businesses are strongly encouraged to put in place.

A GST-registered business is expected to adopt all (i.e. 100%) of the **Essential Requirements**. If your business is already achieving this, you can work towards putting in place **Good Practices** that are currently not present.

People	Record-Keeping	Internal Controls	Systems
<ul style="list-style-type: none"> • Training • Regular update of GST knowledge • GST knowledge transfer 	<ul style="list-style-type: none"> • Keep complete records and documents supporting GST declarations • Maintain GST documents • Record transactions timely • Keep GST worksheets 	<ul style="list-style-type: none"> • Treatment of exceptional transactions • Second level of review • Periodic review 	<ul style="list-style-type: none"> • Accounting system • Collate information for GST reporting • Inventory system

Please indicate against the essential requirements / good practices that your business adopts. If there is no requirement / practice adopted, you are still required to indicate against "None of the Above" in order to proceed.

While you are completing the Questionnaire, the areas for improvement will be highlighted in yellow for your ease of identifying the areas to work on.

Please indicate against the essential requirements / good practices that your business adopts. If there is no requirement / practice adopted, you are still required to indicate against "None of the Above" in order to proceed.

While you are completing the Questionnaire, the areas for improvement will be highlighted in yellow for your ease of identifying the areas to work on.

Scoring:
Your Score depends on the number of you have accumulated.

Score	Overall Grading
Less than 100% for Essential Requirements	We strongly recommend that you adopt those essential requirements which are lacking. Following that, you may look into implementing good practices to strengthen your GST compliance. Each step you take will help you to achieve more accurate GST reporting.
100% for Essential Requirements AND less than 100% for Good Practices	You are on the right track! We recommend that you look into adopting additional good practices to strengthen your GST compliance.
100% for Essential Requirements AND 100% for Good Practices	Fantastic and keep up the good work! You have put in place essential processes and good practices that will help you achieve accurate GST reporting and strong compliance.

To begin the review, please fill in the following boxes and click "Start".

Name of GST-registered Business * :

UEN / GST Reg Number * :

Period of review * :
(dd/mm/yyyy to dd/mm/yyyy)

Name of reviewer * :

Date of review * :
(dd/mm/yyyy)

* Denotes compulsory fields

You will not be able to proceed until you have provided the required inputs on this page

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Step 3: Answer questions 1 and 2 based on your business scenario and select one of the modules to begin the Questionnaire. Click "Next".

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Please answer the following questions:

1 My business appoints a GST return preparer **and** a separate GST return approver to review the work done by the GST return preparer.
 Yes No

2 My business imports goods with GST suspended / deferred, or imports on behalf of overseas principals.
 Yes No

Select any of the following modules and click "**Next**":

- People
- Record-Keeping
- Internal Controls
- Systems

You will not be able to proceed until you have provided the required inputs on this page

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Step 4: Check the box on the left if you fulfil the said essential requirement / good practice. Once you are done, click "Next".

Note: If you do not fulfil any of the requirements / practices, check the box under "None of the Above" and click "Next".

Assisted Self-help Kit (ASK): Section 1 - GST Practices

Internal Control

Essential Requirements

	S/No	Questions
<input checked="" type="checkbox"/>	1	My business has put in place additional steps to review exceptional transactions that are not part of my usual business activities (e.g. disposal of fixed assets, sale of properties, transfer of business as a going concern, changes in business structures like mergers, joint ventures).
<input checked="" type="checkbox"/>	2	Handover procedures are in place to ensure that GST knowledge and control practices are retained in the business even when there is a change in the GST preparer and/or GST approver.

Good Practices

<input type="checkbox"/>	1	A second level of review is done before the GST return is submitted.
<input type="checkbox"/>	2	Periodic reviews are done on a yearly basis to assess the correctness of my GST declarations.
<input type="checkbox"/>	3	To facilitate effective handover, a database or library storing documentation of all internal procedures involved in GST reporting (e.g. GST treatment on complex transactions, new business models, routine transactions) is maintained.
<input type="checkbox"/>	4	All new staff or staff who are new to GST reporting are sent for formal GST training (i.e. IRAS' e-Learning course "Introduction to GST", GST courses conducted by Tax Academy of Singapore (TA) or Institute of Singapore Chartered Accountants (ISCA)).

None of the Above

<input type="checkbox"/>	I do not fulfil any of the above requirements / practices.	
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Note: If you do not meet any of the scenarios provided in the "Essential Requirements" and "Good Practices", please check the box under "None of the Above" and click "Next". Otherwise, you will not be able to proceed to the next page.

Assisted Self-help Kit (ASK): Section 1 - GST Practices

Internal Control

Essential Requirements

	S/No	Questions
<input type="checkbox"/>	1	My business has put in place additional steps to review exceptional transactions that are not part of my usual business activities (e.g. disposal of fixed assets, sale of properties, transfer of business as a going concern, changes in business structures like mergers, joint ventures).
<input type="checkbox"/>	2	Handover procedures are in place to ensure that GST knowledge and control practices are retained in the business even when there is a change in the GST preparer and/or GST approver.

Good Practices

<input type="checkbox"/>	1	A second level of review is done before the GST return is submitted.
<input type="checkbox"/>	2	Periodic reviews are done on a yearly basis to assess the correctness of my GST declarations.
<input type="checkbox"/>	3	To facilitate effective handover, a database or library storing documentation of all internal procedures involved in GST reporting (e.g. GST treatment on complex transactions, new business models, routine transactions) is maintained.
<input type="checkbox"/>	4	All new staff or staff who are new to GST reporting are sent for formal GST training (i.e. IRAS' e-Learning course "Introduction to GST", GST courses conducted by Tax Academy of Singapore (TA) or Institute of Singapore Chartered Accountants (ISCA)).

None of the Above

<input checked="" type="checkbox"/>	I do not fulfil any of the above requirements / practices.	
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Step 5: Perform Step 4 for all the modules.

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Step 6: Once you have completed all the modules, you will be brought to the Assessment page. Click "Back" to amend any incorrect inputs. Otherwise, proceed to review the improvement areas (if any) highlighted and input the follow up action required (if any).

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Name of GST-registered Business:

UEN / GST Reg Number:

Assessment

Your Score: 0% 100

Essential Requirements 100%

Good Practices 80%

Note: As a minimum requirement, your business needs to achieve a Score of **100%** for **Essential Requirements** to be deemed to have put in place **adequate GST internal processes**. It would be a bonus if you have high scores on **Good Practices**.

Modules	Essential Requirements	Good Practices	How Do You Fare
People	8 / 8 100%	3 / 3 100%	You are on the right track! We recommend that you look into adopting additional good practices to strengthen your GST compliance.
Record-Keeping	12 / 12 100%	1 / 1 100%	
Internal Control	2 / 2 100%	2 / 4 50%	
Systems	2 / 2 100%	2 / 2 100%	
Total	24 / 24 100%	8 / 10 80%	

Instructions

You have come to the end of the Questionnaire. Before you exit, you may wish to:

(1) Click 'Back' to amend any incorrect inputs.

(2) Review the improvement areas (if any) highlighted below and input the follow up action required.

(3) Print / save a copy of this document for your records.

Internal Control

Essential Requirements

S/No.	Questions	Yes / No / NA	Follow up Action
1	My business has put in place additional steps to review exceptional transactions that are not part of my usual business activities (e.g. disposal of fixed assets, sale of properties, transfer of business as a going concern, changes in business structures like mergers, joint ventures).	Yes	
2	Handover procedures are in place to ensure that GST knowledge and control practices are retained in the business even when there is a change in the GST preparer and/or GST approver.	Yes	

Good Practices

1	A second level of review is done before the GST return is submitted.	Yes	
2	Periodic reviews are done on a yearly basis to assess the correctness of my GST declarations.	Yes	
3	To facilitate effective handover, a database or library storing documentation of all internal procedures involved in GST reporting (e.g. GST treatment on complex transactions, new business models, routine transactions) is maintained.	No	To create database
4	All new staff or staff who are new to GST reporting are sent for formal GST training (i.e. IRAS' e-Learning course "Introduction to GST", GST courses conducted by Tax Academy of Singapore (TA) or Institute of Singapore Chartered Accountants (ISCA)).	No	To send all new staff for formal training

Step 7: Retain a copy of the document by printing and / or saving the file.

Contact Information

For enquiries on this user guide, please contact the Goods and Services Tax Division at www.iras.gov.sg (select "Contact Us").

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While every effort has been made to ensure that the above information is consistent with existing policies and practice, should there be any changes, IRAS reserves the right to vary its position accordingly.

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