

User Guide

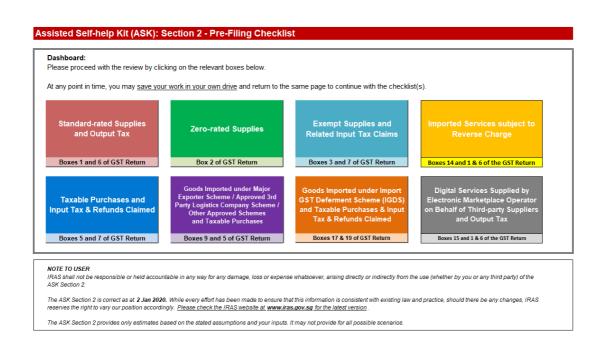
User Guide for Assisted Self-Help Kit ("ASK") Section 2: GST Pre-Filing Checklist Step 1: Fill in the yellow boxes and click "Start" after reading the "Note to User" and "Instructions".

Note: You can only proceed to the next page when all the information requested in the yellow boxes is filled.

Assisted Self-help Kit (ASK): Section 2 - Pre-Filing Checklist					
The ASK Pre-Filing Checklist ("Checklist"	Instructions: The ASK Pre-Filing Checklist ("Checklist") is a self-assessment tool that helps GST-registered businesses understand the appropriate GST treatment for their business transactions, thus ensuring the completeness and accuracy of their GST returns before submission to IRAS.				
For Businesses not registered under Overseas Vendor Regime (OVR) Pay-Only Regime The Checklist comprises of 6 separate sub-checklists, mirroring the entries (or boxes) of a GST F5 return. You will only need to complete the checklist(s) that are relevant to your business. Each checklist may take about 20 minutes to complete.					
For Businesses registered under OVR Pay-Only Regime The Checklist comprises of 4 sub-checklists, all of which which you need to complete. The entire Checklist may take about 10 minutes to complete.					
You do not need to submit the completed Checklist to IRAS but it must be made available to us upon request. You are encouraged to retain a softcopy of the Checklist for reference. Printing is not advisable as it can run into many pages.					
This Checklist is to be used for one GST-registered business only. If you are performing GST review for multiple businesses, please use a separate Checklist for each business.					
To begin the review, please fill in the following boxes and click "Start".					
Name of GST-registered Business *:	ABC Pte Ltd				
UEN / GST Reg Number *:	123456789				
Period of review *:	1/10/2019 to 31/12/2019				
(dd/mm/yyyy to dd/mm/yyyy) Name of reviewer *:					
Date of review *:					
(dd/mm/yyyy)					
Are you an overseas business registered under the OVR Pay-Only Regime?* Yes C No					
* Denotes compulsory fields	Start You will not be able to proceed until you have filled in all the details on this page				

Step 2: To begin your review, click on the relevant pre-filing checklist found on the Dashboard.

Note: The checklists "Goods Imported under Major Exported Scheme / Approved 3rd Party Logistics Company Scheme / Other Approved Schemes and Taxable Purchases" and "Goods Imported under Import GST Deferment Scheme (IGDS) and Taxable Purchases & Input Tax & Refunds Claimed" are to be completed by businesses who are on those schemes. If your business is not on any of the schemes listed, you need not complete these checklists.

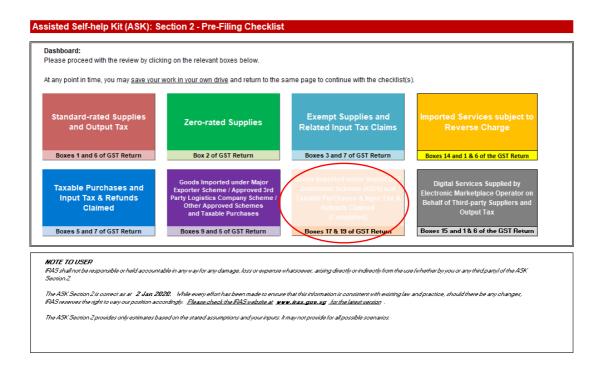


Step 3: Proceed to answer the questions listed on the page by selecting "Yes", "No" or "NA" (where applicable) and the relevant responses will be populated in the corresponding coloured box below. Click "Next" to proceed.

Note: You can proceed to the next page only after answering all the questions listed on the page.

		Assisted Self-help Kit (ASK): Section 2 - Pre-Filing Checklist Zero-rated Supplies (Box 2)		
lame of	GST-registered Business:	ABC Pte Ltd		
JEN / GS	ST Reg Number:	123456789		
S/No		Questions		
1.1		ining the data extracted from source documents to prepare for your GST return. Were <u>all</u> Id debit notes for your zero-rated supplies recorded in your listings? question.	● Yes	○ No
1.2	payment is received for	er receipt of payment, you have to report the transaction as a zero-rated supply based on the date of ith time of supply rules).	○ Yes	No
2	Your invoices should be	numbered in running order. Were there any "missing" invoice numbers in your listings?	○ Yes	○ No
3		ining the data extracted from source documents to prepare for your GST return. Did the or your transactions fall on the last day of the GST prescribed accounting period?	○ Yes	○ No
	You will not be a	ble to proceed to the next page until you have answered all the questions on this page	Back	Next

Step 4: At the last page of the checklist, click "Main Menu" to return to the Dashboard. Your completed checklist will be displayed in a lighter colour and the words "(Completed)" will appear.



Step 5: Select another pre-filing checklist and perform Steps 2 to 4 again.

Note: The checklists "Goods Imported under Major Exported Scheme / Approved 3rd Party Logistics Company Scheme / Other Approved Schemes and Taxable Purchases" and "Goods Imported under Import GST Deferment Scheme (IGDS) and Taxable Purchases & Input Tax & Refunds Claimed" are to be completed by businesses who are on those schemes. If your business is not on any of the schemes listed, you need not complete these checklists.

Step 6: Once you have completed your review of the relevant pre-filing checklists, you are encouraged to retain a softcopy of the document by saving the file.

Printing of the document is not advisable as it could run into multiple pages.

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Contact	Int∩rm	ıatı∩n

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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