

**Goods and Services Tax – Self-Billing**  
**Checklist for Self-Review of Eligibility and Declaration on Use of Self-Billing**



INLAND REVENUE  
 AUTHORITY  
 OF SINGAPORE  
 55 Newton Rd  
 Revenue House  
 Singapore 307987  
 Tel: 1800 386 8633

**Important Notes:**

- (1) This checklist may take 10 minutes to complete.
- (2) Before you start on this checklist, please ensure that you have:
  - Read the explanatory notes attached to this checklist;
  - Examine whether self-billing is useful to your business circumstances; and
  - Read the conditions listed under Section 2.
- (3) Complete and sign on the checklist when you have satisfied all the stipulated conditions. Thereafter, **submit the original checklist to IRAS immediately** and keep a copy as part of your internal records.
- (4) You can adopt self-billing based on your declaration that all conditions in this checklist have been satisfied and the original checklist has been submitted to IRAS. You are not required to seek further approval from IRAS. You can begin to self-bill from the date of declaration.

SECTION 1: DECLARANT'S PARTICULARS	
Name _____	GST Registration Number _____

SECTION 2: CONDITIONS TO BE MET ( <b>ALL</b> conditions must be satisfied before proceeding to self-bill)		<u>Yes</u>
(a) It is more convenient for you (the customer) to self-bill because you will determine and verify the final value of goods and services purchased from the suppliers; <u>OR</u> Self-billing facilitates your internal controls and accounting system given that your suppliers will be working with uniform purchase documentation.	<input type="checkbox"/>	
(b) You have a written agreement with each supplier that the supplier will not issue tax invoices and/or customer accounting tax invoices for goods and services purchased by you. Instead, the supplier will authorise you to issue the tax invoices and/or customer accounting tax invoices on his behalf.	<input type="checkbox"/>	
(c) Each supplier agrees in writing that he will notify you immediately if: <ul style="list-style-type: none"> <li>(i) his GST registration is cancelled; or</li> <li>(ii) he is issued with a new GST registration number.</li> </ul>	<input type="checkbox"/>	
(d) You will provide the suppliers with the tax invoices and/or customer accounting tax invoices issued under self-billing and you will retain copies of them. You will keep the tax invoices/ customer accounting tax invoices issued under self-billing for a period of not less than 5 years.	<input type="checkbox"/>	
(e) You must keep and maintain an up-to-date list showing the names, addresses and registration numbers of all the suppliers covered by the self-billing arrangement. The list should at least be updated annually.	<input type="checkbox"/>	
(f) Each tax invoice or customer accounting tax invoice issued under self-billing must contain all the details required on a normal tax invoice and customer accounting tax invoice respectively as well as the additional information explained in Appendix A.	<input type="checkbox"/>	

SECTION 3: DECLARATION	
I, _____ NRIC/Passport/FIN number _____ declare that all (FULL NAME OF SIGNATORY IN BLOCK LETTERS)	
conditions stated in this form have been satisfied.	
Signature _____	Designation _____
Date _____	

## **EXPLANATORY NOTES ON SELF-BILLING**

Under the GST legislation, a GST-registered supplier is required to provide his GST-registered customer with a tax invoice and/or customer accounting tax invoice (as applicable) when he makes a supply to the customer. The tax invoice/customer accounting tax invoice should contain all details required under Regulation 11 of the GST (General) Regulations. Further information on tax invoices can be found in our e-Tax guide, "[GST: General Guide for Businesses](#)" and "[GST: Customer Accounting for Prescribed Goods](#)" at [www.iras.gov.sg](http://www.iras.gov.sg).

If the GST-registered supplier is making a supply to a non-GST registered person e.g. a consumer, he is not required to issue a tax invoice but at least a receipt to the customer. Similarly, the receipt should contain certain details. Please refer to the e-Tax guide "[GST: General Guide for Businesses](#)" for more information.

### **1. What is self-billing?**

Self-billing is an arrangement between a GST-registered supplier and a GST-registered customer in which the customer prepares the supplier's tax invoice/customer accounting tax invoice and forwards a copy to the supplier.

### **2. Reasons for self-billing**

In some industries (e.g. publication industry), the business arrangement with customers is that the customer will determine and verify the final value of the goods delivered or the services rendered to them. Hence, it is more convenient for the customer, rather than the supplier, to issue the tax invoice/ customer accounting tax invoice.

Some customers may also prefer self-billing as it facilitates their internal controls and accounting system given that their suppliers will be working with uniform purchase documentation.

### **3. Points to consider**

Before you apply for self-billing, you should consider the following points:

- You will have added responsibilities to ensure that the conditions of self-billings are satisfied.
- You will have to ensure that the GST amount is correctly calculated for the goods and services supplied to you.
- You will have to ensure that any errors made on buyer-created tax invoices/customer accounting tax invoices are corrected and the supplier is duly informed.

**Appendix A**

a) Self-billing tax invoice

<p>In place of the words "Tax Invoice".</p>		<p align="center"><b><u>Buyer Created Tax Invoice -</u></b> <b><u>Approved by The Comptroller of GST</u></b></p>				
		<p align="right">ABC Pte Ltd 888 Jalan Ang Teng Singapore 560009</p>				
<p>(Supplier's Name) (Supplier's GST Regn No.) (Supplier's Address)</p>		<p align="right">Date: 1/7/2017  Invoice No: F012345</p>				
<p>Type of Supply: Cash / Credit Sale</p>						
S/No	Description	Qty	Unit Price (\$)	Total (\$)	Discount (\$)	Total (\$)
1	Yashica MG2	10	90	900	45	855.00
2	Pentax Z-1 Body	20	1,000	20,000	1,000	19,000.00
3	Nikon W35	30	200	6,000	300	5,700.00
4	Canon Prima 5	40	220	8,800	440	8,360.00
Total						33,915.00
Add GST @ 7%						2,374.05
Amount Due:						36,289.05
<p>A statement to inform your supplier to account for the GST shown as his output tax.</p>		<p>The tax shown is your output tax due to the Comptroller of GST.</p>				

b) Customer accounting tax invoice

In place of the words "Tax Invoice".

**Buyer Created Tax Invoice -**  
**Approved by The Comptroller of GST**

ABC Pte Ltd  
 888 Jalan Ang Teng  
 Singapore 560009

To include your GST registration no.

GST Reg No: M2-1234567-K

(Supplier's Name)  
 (Supplier's GST Regn No.)  
 (Supplier's Address)

Date: 1/7/2017

Invoice No: F012345

Type of Supply: Cash / Credit Sale

S/No	Description	Qty	Unit Price (\$)	Total (\$)	Discount (\$)	Total (\$)
1	Cameras	10	300	3,000	500	2,500.00
2	Handphone #	20	1,000	20,000	1,000	19,000.00
Total						21,500.00
Add GST @ 7%*						175.00
Amount Due:						21,675.00

\*The tax shown is your output tax due to the Comptroller of GST.

A statement to inform your supplier to account for the GST shown as his output tax.

# Sales made under customer accounting. We will account for the GST of \$1,330.00.

A statement to inform your supplier that you will be accounting for this GST shown as your output tax, on his behalf.