



INLAND REVENUE  
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# IRAS e-Tax Guide

How do I prepare my GST return?  
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## GST: How Do I Prepare My GST Return?

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### 1 Aim

- 1.1 This e-Tax Guide explains how to prepare your GST F5 return correctly and the penalties for failing to submit your GST return and make payment on time.
- 1.2 You should read this guide if you are a GST-registered person and require assistance on the completion of your GST return.

### 2 At a glance

- 2.1 As a GST-registered business, you are required to submit the GST return (i.e. GST F5/F8) to the Comptroller of GST within one month from the end of your accounting period. In your return, you need to declare your sale of goods and services to your customers, your purchases from GST-registered businesses, the GST collected and GST to be claimed for the relevant accounting periods.

### 3 Accounting period

- 3.1 Accounting period refers to the period covered by the GST return.

#### 3.2 Quarterly (three month) accounting period

- 3.2.1 The standard accounting period is three months. Upon the approval of your GST registration, you will be given quarterly accounting period unless you have indicated otherwise in the application form.
- 3.2.2 The quarterly accounting periods is dependent on your financial yearend (FYE) as shown in the table below.

FYE	Jan, Apr, Jul, Oct	Feb, May, Aug, Nov	Mar, Jun, Sep, Dec
<b>Quarterly accounting periods</b>	1 Nov - 31 Jan	1 Dec - 28/29 Feb	1 Jan - 31 Mar
	1 Feb - 30 Apr	1 Mar - 31 May	1 Apr - 30 Jun
	1 May - 31 Jul	1 Jun - 31 Aug	1 Jul - 30 Sep
	1 Aug - 31 Oct	1 Sep - 30 Nov	1 Oct - 31 Dec

#### 3.3 Monthly accounting period

- 3.3.1 You can apply for a monthly accounting period if you are likely to receive GST refunds regularly. Your application will be subject to review and approval.

### 3.4 **Change of accounting periods**

3.4.1 If there is a change in your business circumstances (e.g. such that you expect to receive GST refunds regularly) or financial year end, please send us an email via myTax Portal to apply for a change in your accounting period with the following details:

- (a) Your reason for the request for the change of accounting periods; and
- (b) The proposed accounting period (quarterly or monthly).

3.4.2 Your application will be subject to review and approval.

### 3.5 **Accounting periods that do not end on the last day of the month (special accounting period)**

3.5.1 You are required to send us an email via myTax Portal with the following details to request for accounting periods that do not coincide with the last day of the calendar months:

- (a) Your reason for the request; and
- (b) The dates of each accounting period.

3.5.2 Please submit the request at least 30 days before the start of the first accounting period and ensure that the dates of the accounting periods are continuous with no missing dates. Your application will be subject to review and approval.

## 4 **GST F5 return**

### 4.1 **Electronic filing (e-Filing)**

4.1.1 You are required under the law<sup>1</sup> to e-File your GST F5 return at [myTax.iras.gov.sg](http://myTax.iras.gov.sg).

4.1.2 You must e-File your return within one month after the end of each accounting period.

4.1.3 Only authorised persons can e-File your GST return. You can authorise your staff or third party to act on your behalf for GST matters as a “Preparer” or “Approver”. A Preparer can only prepare the GST return for the Approver to review and submit to IRAS. An Approver will have to review the draft GST return prepared by a Preparer and complete the submission to IRAS. It is a good practice for both the Preparer and Approver to inform each other if there are any returns pending the other’s action.

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<sup>1</sup> Regulation 53 of the GST (General) Regulations

4.2 **Due date for the submission of GST return**

4.2.1 Please ensure that your GST return is submitted within one month after the end of your accounting period. A late submission penalty of \$200 will be imposed on any GST return not filed on time.

Example:

<b>Filing Frequency</b>	<b>Accounting Period</b>	<b>Filing Due Date</b>
Monthly	1 Jul 2019 – 31 Jul 2019	31 Aug 2019
Quarterly	1 Jul 2019 – 30 Sep 2019	31 Oct 2019

4.2.2 You are required to submit a “nil” return even if there is no business transaction for the accounting period.

**Extension of due date for submission of GST return**

4.2.3 No extension will be granted, as the timeline of up to one month from the end of the accounting period for businesses to file their GST returns is a reasonable one.

4.2.4 Exceptions will only be made for newly registered businesses and for extenuating circumstances such as:

<b>S/N</b>	<b>Acceptable reasons</b>	<b>Example of Documents Required</b>	<b>Maximum extension from filing due date</b>
1	Newly GST-registered businesses (1 <sup>st</sup> return)	NIL	1 month
2	Fire disaster	Police report, Insurance claim	2 weeks
3	Breakdown of computer system	IT servicing report	
4	Purchase of new accounting software	Tax Invoice	
5	Key accounting personnel on long medical leave (more than 1 week) or hospitalization leave	Medical / hospitalization certificate	
6	Re-structuring of company	Notice of restructuring, media release	

- 4.2.5 All requests for extension should be made before the filing due date. If this is your first GST return, you can call the GST helpline to request for extension. For the other reasons stated above, please [email](#) us, furnishing the reason and supporting documents. Please note that all requests for extension of the return are subject to approval.
- 4.2.6 Below are scenarios where **no** extension will be granted:
- (a) Staff on maternity leave
  - (b) Director or key accounts personnel is overseas
  - (c) Staff has resigned without proper handover
  - (d) Closing of accounts at year-end
  - (e) New accounts personnel do not know how to handle GST matters
  - (f) No computer (computers are available for your use at the Taxpayer & Business Service Centre in IRAS)
  - (g) Not enough manpower to handle GST matters

#### **Correction of errors in GST return**

- 4.2.7 If you have made errors in your submitted GST F5/F7/F8, you should file GST F7 to correct the errors.
- 4.2.8 If the only error made in the GST return is the value of revenue (Box 13), you are not required to adjust the revenue figure. Please ensure that you report the correct revenue value for the subsequent returns.
- 4.2.9 As a concession, you can adjust for the errors made in your next GST F5 if you meet both of the following criteria:
- (a) The net GST amount in error\* (i.e. output tax error – input tax error) for all the affected prescribed accounting periods is not more than \$1,500.
  - (b) The summation of non-GST amounts in error^ for (each of) the affected accounting periods is not more than 5% of the total value of supplies declared in the submitted GST return (i.e. Box 4). Where there was no supply made in the affected accounting period, the 5% rule will be applied to the total value of the taxable purchases.

\* GST amount in error refers to the error amount for Box 6 (output tax due) and/or Box 7 (input tax and refund claimed) of your submitted GST return.

^ Non-GST amounts in error refer to the amount of all other errors made in your submitted GST returns that are not GST errors, e.g. an error made to the value declared in Box 1 (Total value of standard-rated supplies), Box 2 (Total value of zero-rated supplies) or Box 5 (Total value of taxable

purchases).

- 4.2.10 If you do not satisfy both of the conditions stated above, please submit a GST F7 or the affected accounting period(s).

Example

Company A has omitted the following in its GST F5 for the accounting period ending 31 December 2019:

Standard-rated supply:

- Value of supply: \$10,000 (excluding GST)
- GST: \$700

Zero-rated supply:

- Value of supply: \$2,000

Taxable purchase:

- Value of taxable purchase: \$1,000 (excluding GST)
- GST: \$70

The total value of supplies declared in the GST F5 for the accounting period ending 31 December 2019 is \$20,000.

Criteria (a) met:

Net GST amount in error = \$700 - \$70 = \$630 (not more than \$1,500)

Criteria (b) not met:

Summation of non-GST amounts in error = \$10,000 + \$2,000 + \$1,000  
= \$13,000

Non-GST amounts in error as a percentage of total value of supplies  
= (\$13,000 / \$20,000 x 100%)  
= 65% (more than 5% of total value of supplies)

Since Company A did not meet both criteria, it is required to correct the errors by filing the GST F7 for the accounting period ending 31 December 2019.

- 4.2.11 You are required to fill in the correct figures for all boxes in the GST F7 as it will supersede the previous GST return filed for the same accounting period.

- 4.2.12 Any person authorised as a "Preparer" or "Approver" may request for GST F7 by logging in via [myTax.iras.gov.sg](http://myTax.iras.gov.sg) [Select GST > File GST Return / Edit Past Return].



## **Consolidation of errors made in more than one accounting period**

- 4.2.13 You can consolidate the errors and report them in one GST F7 on a yearly basis (i.e. financial, calendar or tax year basis). You should report the total revised values in the GST F7 in the last accounting period of the year.

### Example

You file GST returns quarterly and have made errors in the accounting periods of January 2019 – March 2019, April 2019 – June 2019, July 2019 – September 2019 and October 2019 – December 2019. The net output GST under-accounted for these four periods is \$2000.

You can request for GST F7 for the accounting period ending 31 December 2019. In the GST F7, you should:

- Report the figures from the original GST return for the accounting period ending 31 December 2019; and
- The consolidated errors from 1 January 2019 to 31 December 2019.

The original output tax declared in GST F5 for the accounting period ending 31 December 2019 is \$5,000. Hence, in the GST F7, you should declare \$7,000 (5,000+2,000) as your output tax (Box 7) and state in the “Description of Errors” box that “Total output GST of \$2,000 was under-accounted for the accounting periods between 01/01/2019 to 31/12/2019”.

## **Timeline to correct errors in past returns**

- 4.2.14 You should correct your error as soon as you uncover them. Errors must be corrected within five years from the end of the relevant GST accounting period. If the errors are corrected after one year from the end of the relevant GST accounting period, penalties may be imposed.

### Example:

You file GST returns quarterly and have made errors for the accounting period 1 October 2019 – 31 December 2019. You should request for a GST F7 as soon as you uncover the error and file the F7 immediately. The error should be corrected no later than 31 December 2024. You will not be able to correct errors made in the accounting period October 2019 – December 2019 on or after 1 January 2025.

- 4.2.15 If you have passed the timeline to correct errors made in past returns, you do not need to submit GST F7.

## **5 Final GST return (GST F8)**

- 5.1 When your application to cancel your GST registration is approved, you will be notified of the effective date of your GST de-registration.
- 5.2 You are required to file GST F8 (final GST return) to account for output tax on taxable assets (including capital assets and inventories) that you have held on hand as at the last day of GST registration. You are deemed to have supplied the business assets in the course of your business although you have not actually sold the goods.
- 5.3 GST has to be accounted for (at the prevailing rate) based on the open market value on the last day of GST registration. Open market value refers to the selling price excluding GST if you purchase the asset on that day.
- 5.4 You do not need to account for output tax on your assets under any of the following circumstances:
- (a) If the total value of all your business assets (which you have claimed the input tax previously) held on hand as at the last day of registration is not more than S\$10,000.
  - (b) If you have transferred the whole business as a going concern to another GST-registered business.
  - (c) The business is carried on by another person who is deemed to be a taxable person in the case where the taxable person is under liquidation, receivership or where the taxable person has died or is incapacitated.
- 5.5 The following goods are required to be included in the calculation of the value of your business assets for purpose of paragraph 5.4(a):
- (a) You had claimed input GST on the assets previously. This excludes purchase of goods from non-GST registered businesses but includes goods imported under the Major Exporter Scheme or Approved Third Party Logistics Company Scheme (you are deemed to have claimed input tax under these schemes previously).
  - (b) The goods were acquired as part of the assets of a business which was transferred to you as a going concern by another GST-registered person.
- 5.6 If you expect a refund from the Comptroller, you are advised to not close your bank account until the refund has been made to you. Refund can only be made to the business and not to the directors or partners.

## 6 Form Completion

### 6.1 **Box 1: Total value of standard-rated supplies**

6.1.1 Box 1 refers to the value of your supplies which are subject to GST. This value should exclude any GST amount. For example, if you have sold goods for \$100 with \$7 of GST, you should account for \$100 in Box 1 and \$7 in Box 6.

6.1.2 The value of each supply should be tracked separately from its output tax.

<b>Include the following:</b>	
(a)	Supplies of goods made in the course of your business, such as:
	<ul style="list-style-type: none"><li>• Sale of goods to customers (including relevant supplies made by you that were subject to customer accounting), government bodies, tourists</li></ul>
	<ul style="list-style-type: none"><li>• Sale of goods at discounted value (after deducting discount value)</li></ul>
	<ul style="list-style-type: none"><li>• Deposits received as part payment</li></ul>
	<ul style="list-style-type: none"><li>• Consignment sales</li></ul>
	<ul style="list-style-type: none"><li>• Sales through vending machines</li></ul>
	<ul style="list-style-type: none"><li>• Net takings from betting and gaming transactions</li></ul>
	<ul style="list-style-type: none"><li>• Construction of properties (residential or commercial)</li></ul>
	<ul style="list-style-type: none"><li>• Retention payment received e.g. construction industry</li></ul>
	<ul style="list-style-type: none"><li>• Lease of commercial properties</li></ul>
	<ul style="list-style-type: none"><li>• Letting of hotel rooms</li></ul>
	<ul style="list-style-type: none"><li>• Value of new motor vehicles excluding non-taxable items (i.e. COE, PARF, ARF, road tax, registration fees)</li></ul>
	<ul style="list-style-type: none"><li>• Hire purchase</li></ul>
	<ul style="list-style-type: none"><li>• Full value of goods sold under discounted sales price scheme, even though the GST is computed on 50% of the selling price</li></ul>
	<ul style="list-style-type: none"><li>• Full value of goods sold under the gross margin scheme, even though the GST is computed on the gross margin</li></ul>
<ul style="list-style-type: none"><li>• Inter-company sale of goods (if not under group or divisional registration)</li></ul>	
(b)	Supplies of services made in the course of your business, such as:
	<ul style="list-style-type: none"><li>• Lease of machinery</li><li>• Management fee, professional fee, commission, maintenance fee etc.</li></ul>
	<ul style="list-style-type: none"><li>• Digital services (and non-digital services w.e.f. 1 Jan 2023) supplied by overseas suppliers or local/overseas electronic market operators to consumers in Singapore<sup>2</sup></li></ul>

<sup>2</sup> For more information on overseas vendor registration regime, please refer to e-Tax Guide "[GST: Taxing imported services by way of an overseas vendor registration regime](#)".

<b>Include the following:</b>	
(c)	Supplies to staff, such as
	<ul style="list-style-type: none"> <li>• Takings from vending machine</li> <li>• Canteen takings</li> </ul>
(d)	Sale of business assets, such as:
	<ul style="list-style-type: none"> <li>• Sale of factory building</li> <li>• Sale of private car registered under employee's name but accounted as company's asset</li> </ul>
(e)	Deemed supplies, such as:
	<ul style="list-style-type: none"> <li>• Gift of goods for which you have been allowed the input tax and which costs &gt; \$200 (excluding GST)</li> <li>• Business assets put to non-business use for which you have been allowed the input tax on the assets</li> <li>• Use of business premises by third party for free for which you have been allowed the input tax on the business premises</li> </ul>
(f)	Full value of goods sold where you have taken something in part exchange or when you trade-in your goods for others
(g)	Sale of imported goods which were consigned to you and imported on behalf of an overseas principal as a Section 33(2) agent
(h)	Reimbursement from other businesses in which you have recovered expenses as a separate supply of goods and/or services
(i)	Relevant supplies received by you that were subject to customer accounting
(j)	Imported services subject to reverse charge
(k)	Sale of low-value goods by local/overseas suppliers, local/overseas electronic marketplace operators and redeliverers to customers who are not GST-registered customers (w.e.f. 1 Jan 2023)
<b>Deduct the following:</b>	
(l)	The value of goods and/or services for which you have issued a credit note or you have received a debit note, such as:
	<ul style="list-style-type: none"> <li>• Sales return</li> <li>• Discounts</li> </ul>
<b>Exclude the following:</b>	
(m)	In-bond sales of goods e.g. sales of overseas goods within zero GST or licensed warehouse
(n)	Sales of overseas goods within Free Trade Zones but not cleared through Customs checkpoints
(o)	Out of scope supplies, which include sales from third country trading
(p)	Disbursements (recovery of expenses from another business for goods and/or services that you have paid as an agent)

(q)	Sales that you have collected GST erroneously before you are registered for GST. You are required to write to the Comptroller with the details (as per IRAS website) <sup>3</sup> and pay IRAS the amount of GST wrongfully collected
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## 6.2 **Box 2: Total value of zero-rated supplies**

<b>Include the following:</b>	
(a)	Supplies of goods, including investment precious metals, which are exported
(b)	Supplies of international services as listed in section 21(3) of the GST Act <sup>4</sup> . For example, you arrange for international transport of goods and passengers
<b>Deduct the following:</b>	
(c)	The value of goods and/or services for which you have issued a credit note or you have received a debit note, such as: <ul style="list-style-type: none"> <li>• Sales returns</li> <li>• Discounts</li> </ul>
<b>Exclude the following:</b>	
(d)	In-bond sales of goods e.g. sales of overseas goods within zero GST or licensed warehouse
(e)	Sales of overseas goods within Free Trade Zones but not cleared through Customs checkpoints
(f)	Disbursements (recovery of expenses from another business for goods and/or services that you have paid as an agent)

## 6.3 **Box 3: Total value of exempt supplies**

<b>Include the following:</b>	
(a)	Sale and lease of residential properties
(b)	Supplies of financial services under Fourth Schedule of the GST Act including any exempt supplies made which qualify to be treated as incidental or taxable supplies under Regulations 28, 29 and 33 of the GST (General) Regulations
(c)	Sale of investment precious metals in Singapore

6.3.1 The following table lists the various types of exempt transactions for financial services and the value of exempt supply that you should report in Box 3.

<sup>3</sup> Please refer to our webpage on “Voluntary disclosure for wrongful collection of GST” for more information. ([www.iras.gov.sg](http://www.iras.gov.sg) > Taxes > Goods & Services Tax (GST) > GST Registration/Deregistration > Voluntary disclosure for wrongful collection of GST)

<sup>4</sup> Please refer to our webpage “Providing International Services” for more information. ([www.iras.gov.sg](http://www.iras.gov.sg) > Taxes > Goods & Services Tax (GST) > Charging GST (Output Tax) > When to charge 0% GST (zero-rate) > Providing International Services)

No	Exempt transactions	Value of exempt supply								
1	Deposit with banks	Interest received								
2	Foreign currency transactions	<p>(i) Fees charged for exchange of money (e.g. charged by money charger).</p> <p>(ii) Realised gain or losses arising from the exchange of money. If there are losses, you should report only the absolute value.</p> <p>Example: For the quarterly return ending December 2019</p> <table border="1" data-bbox="759 719 1342 981"> <thead> <tr> <th data-bbox="759 719 1019 786">Month/Year</th> <th data-bbox="1019 719 1342 786">Exchange gain (loss)</th> </tr> </thead> <tbody> <tr> <td data-bbox="759 786 1019 842">Oct 2019</td> <td data-bbox="1019 786 1342 842">(150)</td> </tr> <tr> <td data-bbox="759 842 1019 898">Nov 2019</td> <td data-bbox="1019 842 1342 898">100</td> </tr> <tr> <td data-bbox="759 898 1019 981">Dec 2019</td> <td data-bbox="1019 898 1342 981">(200)</td> </tr> </tbody> </table> <p>Realised foreign exchange gain (loss) for the accounting period ending Dec 2019  = -150 + 100 + (-200)  = -250</p> <p>Amount of interest received from fixed deposit  = \$400</p> <p>Value of exempt supplies (Box 3)  = absolute value of foreign exchange gain (loss)  + interest  =  -250  + 400  = \$650</p> <p>However, if you do not track which gains or losses arising from forex transactions are realised or unrealised, you are allowed to report total gain or losses (whether realised or unrealised) as the value of exempt supplies as an administrative concession.</p>	Month/Year	Exchange gain (loss)	Oct 2019	(150)	Nov 2019	100	Dec 2019	(200)
Month/Year	Exchange gain (loss)									
Oct 2019	(150)									
Nov 2019	100									
Dec 2019	(200)									

No	Exempt transactions	Value of exempt supply
3	Loans and provisions of credit (i) Provision of loans (ii) Provision of credit by bondholder to bond issuer, whether or not the bond was originally issued to bondholder (iii) Factoring of debts	(i) Gross interest (ii) Upfront discount received (if any) and coupon payments received for the purchase of bonds by the bond purchaser (iii) Discount or interest charged
4	Issue / sale of shares	Gross sale proceeds from the issuance / sale of shares
5	Issue / sale of bonds by bond issuer or bond seller	Gross sale proceeds from the issuance / sale of bonds
6	Options (including equity options, futures options, currency options, options on swaps (swaptions), options to enter into forward rate agreements)  Warrants <sup>5</sup>  Interest rate collars, floors and caps	Premiums charged by the issuer of the options / warrants / interest rate collar, floor and caps. Gross proceeds from the sale of options / warrants / interest rate collars, floors or caps if traded.

<sup>5</sup> Warrants are much like call options and will often confer the same rights as an equity option and can even be traded in secondary markets.

No	Exempt transactions	Value of exempt supply
7	Swaps (including currency swaps, interest rate swaps, equity swaps, commodity swap). This must not involve any physical delivery of goods.	Net realised gains or losses arising from the swap transactions. If it is a net realised loss, you should report the absolute amount only.  Example: Co A agrees to buy unallocated commodity from B at fixed price of \$XX and at the same time, sells the same to B at floating price (\$YY) on a specified date in future. On that specified date, if \$XX is more than \$YY, A has pay B the difference, and vice versa.
8	Forwards that does not provide for physical delivery of goods. E.g. Forward rate contracts.	Net realised gains or losses arising from the forward contracts. If it is a net realised loss, you should report the absolute amount only.
9	Futures contracts which does not provide for physical delivery of goods. Examples: <ul style="list-style-type: none"> <li>• Interest rate futures</li> <li>• Equity index futures</li> </ul>	Net realised gains or losses arising from the futures contracts. If it is a net realised loss, you should report the absolute amount only.

6.3.2 Each of the above nine categories of exempt transactions are treated as distinct and separate. You should obtain the sum of the absolute values of exempt supplies from each of the above nine categories to fill in Box 3 of your GST return.

6.4 **Box 4: Total value of (1) + (2) + (3)**

6.4.1 Add up the total value of your supplies as indicated in Box 1, Box 2 and Box 3.

6.4.2 When you e-File the GST return via [myTax.iras.gov.sg](http://myTax.iras.gov.sg), Box 4 will be computed automatically.

6.5 **Box 5: Total value of taxable purchases**

6.5.1 Box 5 should be tracked separately and not computed by re-grossing the input tax value (Box 7).



<b>Include the following:</b>	
(a)	<p>Standard-rated purchases (these are the amounts as reflected in the tax invoices issued by your suppliers), such as:</p> <ul style="list-style-type: none"> <li>• Goods or services purchased for business purposes from GST registered traders</li> <li>• Discounted value of goods purchased (after deducting discount value)</li> <li>• Full value of goods purchased under gross margin scheme (including GST paid since GST element is unknown to you)</li> </ul>
(b)	<p>The value of your imports declared should be based on the value of your imports as reflected in the import permits</p> <ul style="list-style-type: none"> <li>• Goods imported for business purposes</li> <li>• Goods imported under Major Exporter Scheme / Approved 3rd Party Logistics Company Scheme / Approved Refiner and Consolidator Scheme</li> <li>• Goods imported under licensed warehouse or zero GST warehouse scheme</li> <li>• Goods imported under GST (Import Relief) Order</li> <li>• Imports consigned to you on behalf of an overseas principal where you are acting as an agent under sections 33(2), 33A or 33B of the GST Act</li> </ul>
(c)	<p>Zero-rated purchases from GST registered supplier</p> <ul style="list-style-type: none"> <li>• Purchase of air tickets</li> <li>• International freight charges</li> </ul>
(d)	<p>Taxable purchases which are made before the date of GST registration for which the GST incurred is claimable. The claim must be made in your first GST return<sup>6</sup>.</p>
(e)	<p>The value of taxable purchases that you have subsequently repaid your supplier after you have defaulted on the payment and have accounted to the Comptroller the input tax previously claimed under Section 19(12) of the GST Act<sup>7</sup>.</p>
(f)	<p>The value of imported services <u>and</u> low-value goods (w.e.f 1 Jan 2023) subject to GST under the reverse charge regime</p>
<b>Deduct the following:</b>	
(g)	<p>Reduction in consideration (excluding GST) where a debit note has been issued or a credit note has been received, such as:</p> <ul style="list-style-type: none"> <li>• Purchase returns</li> <li>• Discount given by your supplier</li> </ul>

<sup>6</sup> Please refer to our webpage "Claiming GST incurred before my date of GST registration/incorporation". ([www.iras.gov.sg](http://www.iras.gov.sg) > Taxes > Goods & Services Tax (GST) > Claiming GST (Input Tax) > Claiming GST incurred before GST Registration/Incorporation)

<sup>7</sup> Section 19(12) states that a taxable person is required to repay to the Comptroller the input tax he has claimed and for which he has not paid to his supplier for 12 months from the due date of payment.

(h)	Consideration failed to be paid to the supplier after 12 months from the payment due date. If you have claimed the input tax previously, you are required to repay the Comptroller under Section 19(12) of the GST Act.
<b>Exclude the following:</b>	
(i)	Wages and salaries
(j)	Money put into and taken out of the business by you
(k)	Purchases for purely private or personal use
(l)	<p>Expenses where input tax is specifically disallowed under Regulations 26 and 27 of the GST (General) Regulations, such as:</p> <ul style="list-style-type: none"> <li>• Benefits provided to the family members or relatives of your staff;</li> <li>• Costs and running expenses (including cost incurred for the purchase and running expenses like petrol, maintenance, parking fees) incurred on motor cars unless the car is excluded from the definition of a 'motor car' in Regulation 25(1) of the GST (General) Regulations;</li> <li>• Club subscription fees (including transfer fees) charged by sports and recreation clubs;</li> <li>• Expenses incurred on company cars of which the COE has been renewed or extended on or after 1 Apr 1998;</li> <li>• Expenses incurred on rental cars hired for use on or after 1 Jul 1999;</li> <li>• Medical expenses incurred for your staff unless – <ul style="list-style-type: none"> <li>a) the expenses are obligatory under the Work Injury Compensation Act or under any collective agreement within the meaning of the Industrial Relations Act; or</li> <li>b) 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 <ul style="list-style-type: none"> <li>I. 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<sup>8</sup>; or</li> <li>II. the medical treatment is related to COVID-19 and the staff undergoes such medical treatment pursuant to any</li> </ul> </li> </ul> </li> </ul>

<sup>8</sup> Examples of employee medical expenses incurred on or after 1 Oct 2021 for which input tax is claimable include mandatory medical examinations for employees under the Workplace Safety and Health (Medical Examinations) Regulations and the costs of providing a clinic and qualified medical practitioner on board certain ships under the Merchant Shipping (Training, Certification and Manning) Regulations.

	<p>written advisory (including industry circular) issued by, or posted on the website of, the Government or a public authority<sup>9</sup>.</p> <ul style="list-style-type: none"> <li>• Medical and accident insurance premiums incurred for your staff unless the insurance or payment of compensation is obligatory under the Work Injury Compensation Act or under any collective agreement within the meaning of the Industrial Relations Act; and</li> <li>• Any transaction involving betting, sweepstakes, lotteries, fruit machines or games of chance.</li> </ul>
(m)	<p>Exempt purchases:</p> <ul style="list-style-type: none"> <li>• Purchase or lease of residential properties</li> <li>• Financial services received like bank charges and loans</li> <li>• Purchase of investment precious metals</li> </ul>
(n)	Exempt imports of investment precious metals
(o)	Purchases from non-GST registered traders
(p)	In-bond purchase of goods within zero GST or licensed warehouse
(q)	Purchases of goods made within Free Trade Zones but not cleared through Customs checkpoints
(r)	No supply, such as:
	• Gifts of money
	• Dividends
	• Purchases from members of the same GST group
	• Traffic fines

## 6.6 **Box 6: Output tax due**

Include the following:	
(a)	GST to be accounted for in respect of the items under the inclusion list in Box 1 (excluding relevant supplies made by you that were subject to customer accounting. This is because the output tax will be accounted for by your GST registered customer instead)
(b)	Bad debt relief you have previously claimed but have now recovered the debt
(c)	Claim of a refund made to a tourist if it was previously allowed to you and you are no longer entitled to it. This is only applicable to Independent Retailers (IR) and Central Refund Agency (CRA) approved by IRAS to operate the Electronic Tourist Refund Scheme (eTRS). If you are affiliated with the CRAs for eTRS, this does not apply to you.

<sup>9</sup> Examples of COVID-19 related medical treatment incurred on or after 1 Oct 2021 for which input tax is claimable include outbound travellers who are advised to get pre-departure COVID-19 swab tests (if travel is for business purposes) and COVID-19 swab tests for specific high risk groups (i.e. workers at hawker centres and markets, and food delivery personnel) where workers are strongly advised to get tested.

(d)	GST on imported services and/or low-value goods (w.e.f. 1 Jan 2023) that are subject to reverse charge
(e)	GST charged on digital services (and non-digital services w.e.f. 1 Jan 2023) as supplied by GST-registered overseas suppliers or local/overseas electronic marketplace operators to consumers in Singapore.
(f)	GST charged on low-value goods (w.e.f. 1 Jan 2023) as supplied by GST-registered local/overseas suppliers (including electronic marketplace operators and redeliverers) to consumers in Singapore.
<b>Deduct the following:</b>	
(g)	The reduction in GST to be accounted for where a credit note has been issued or a debit note received, such as:
	<ul style="list-style-type: none"> <li>• Sales returns</li> <li>• Discounts</li> </ul>

#### 6.7 **Box 7: Input tax and refunds claimed**

<b>Include the following:</b>	
(a)	GST claimable in respect of the items under the inclusion list in Box 5 (exclude zero-rated purchases) that is claimable
(b)	<p>Tourist refunds. This is only applicable to IR and CRA who operates eTRS. If you are affiliated with the CRAs for eTRS, you are not entitled to claim any tourist refunds and should not include such claim in this box.</p> <p>For IR or CRA who satisfies all conditions to claim under eTRS, you may claim the amount of GST refunds that you made to tourists under the scheme in the accounting period in which the refund is made.</p>
(c)	Bad debt reliefs
(d)	You subsequently paid the supplier the consideration after the repayment of input tax under section 19(12) of the GST Act
(e)	Over or erroneous payments of GST on imports
(f)	GST claimable on imported services (and/or low-value goods w.e.f. 1 Jan 2023) under the reverse charge regime <sup>10</sup>
(g)	Refund claims for reverse-charged GST previously accounted on imported services but payment is not made to your overseas supplier within 12 months from payment due date
<b>Deduct the following:</b>	
(h)	Reduction in GST incurred on taxable purchases where valid credit notes have been received or debit notes have been issued

<sup>10</sup> Refer to e-Tax Guide "[GST: Reverse charge](#)" for more details.

(i)	The GST amount relative to the unpaid consideration to the supplier under section 19(12) of the GST Act
<b>Note the following:</b>	
(j)	Track the value of items for Box 7 separately from the value of taxable purchases as indicated in Box 5 (excluding GST). Box 7 value should not be computed using the value in Bo
(k)	If you choose not to claim small GST amounts because it is time-consuming to track them, you do not have to include the related taxable purchases value in Box 5.
<b>Exclude the following:</b>	
(l)	GST on goods and services which are not used in the furtherance of business
(m)	Items purchased under the gross margin scheme where the GST payable is unknown
(n)	<p>Expenses where input tax is specifically disallowed under Regulations 26 and 27 of the GST (General) Regulations, such as:</p> <ul style="list-style-type: none"> <li>• Benefits provided to the family members or relatives of your staff;</li> <li>• Costs and running expenses (including cost incurred for the purchase and running expenses like petrol, maintenance, parking fees) incurred on motor cars unless the car is excluded from the definition of a 'motor car' in Regulation 25(1) of the GST (General) Regulations;</li> <li>• Club subscription fees (including transfer fees) charged by sports and recreation clubs;</li> <li>• Expenses incurred on company cars of which the COE has been renewed or extended on or after 1 Apr 1998;</li> <li>• Expenses incurred on rental cars hired for use on or after 1 Jul 1999;</li> <li>• Medical expenses incurred for your staff unless – <ul style="list-style-type: none"> <li>a) the expenses are obligatory under the Work Injury Compensation Act or under any collective agreement within the meaning of the Industrial Relations Act; or</li> <li>b) 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 <ul style="list-style-type: none"> <li>i. 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</li> </ul> </li> </ul> </li> </ul>

	<p>II. 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.</p> <ul style="list-style-type: none"> <li>• Medical and accident insurance premiums incurred for your staff unless the insurance or payment of compensation is obligatory under the Work Injury Compensation Act or under any collective agreement within the meaning of the Industrial Relations Act; and</li> <li>• Any transaction involving betting, sweepstakes, lotteries, fruit machines or games of chance.</li> </ul>
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6.8 **Box 8: Net GST to be paid to IRAS = (6) – (7)**

6.8.1 Deduct the value in Box 7 from Box 6 to arrive at the amount of GST that will be payable to the Comptroller or the amount refundable to you for the specific accounting period that you are filing for.

6.8.2 When you e-File the GST return via [myTax.iras.gov.sg](https://mytax.iras.gov.sg), Box 8 will be computed automatically.

6.8.3 If the amount is under \$5, you need not make any payment, nor will any refund be made to you. The amount will not be carried forward to the next accounting period<sup>11</sup>.

6.8.4 To ascertain the amount of taxes due to the Comptroller or refundable to you (e.g. you had filed GST F7 for an accounting period), please check the GST row after selecting “View Account Summary” in [myTax.iras.gov.sg](https://mytax.iras.gov.sg) after you have submitted this return.

6.9 **Box 9: Total value of goods imported under MES/ Approved 3PL/ Other Approved Schemes**

6.9.1 This box is applicable only if you are approved under the Major Exporter Scheme (MES), the Third Party Logistics Company Scheme (3PL) or other approved schemes. You are required to fill in the total value of goods imported under this scheme. The value of goods is the amount as declared by you on the import permit.

6.9.2 If you are not under any of the approved schemes, the box will be greyed out and you will be unable to key in any figures.

6.10 **Box 10: Did you claim for GST you had refunded to tourists?**

6.10.1 This is only applicable to IR and CRA who operates eTRS. If you are affiliated with the CRAs for eTRS, you should not make any declaration in this box.

<sup>11</sup> Section 41 of the GST Act

6.10.2 For IR and CRA who have claimed GST refunds made to tourists under the Tourist Refund Scheme in Box 7, indicate 'Yes' for this box and indicate the amount claimed.

6.11 **Box 11: Did you make any bad debt claims and/or refund claims for reverse charge transactions?**

6.11.1 From 1 Jan 2020, there are changes to this box to include refund claims made for adjustments to reverse-charged GST previously accounted by reverse charge businesses.

6.11.2 If you have made any bad debt relief claims or refund claims for reverse charge transactions, indicate "Yes" for this box and state the amount that you have claimed.

- For bad debt relief claims, ensure that you satisfy all the conditions in the "Self-review of Eligibility to Claim Bad Debt Relief"<sup>12</sup> form before you make the claim. You are required to keep the self-review form as part of your accounting records.
- For reverse charge transactions, you can make a GST adjustment if you had previously accounted GST on your imported services and/or low-value goods (w.e.f. 1 Jan 2023) but payment is not made to your overseas supplier within 12 months from payment due date<sup>13</sup>. Ensure that you satisfy all the conditions in the e-Tax Guide "GST: Reverse charge (PDF, 947KB)".

6.12 **Box 12: Did you make any pre-registration claims?**

6.12.1 If you are filing your first GST return and have made any pre-registration input tax claims, please indicate "Yes" for this box and indicate the amount that you have claimed.

6.12.2 Ensure that you satisfy all the conditions in the self-review form "Pre-Registration GST: Checklist for Self-Review of Eligibility of Claim"<sup>14</sup> before you make the claim. You are required to keep this self-review form as part of your accounting records. The checklist includes a calculator feature to help you compute the amount of Pre-registration GST claimable. If you are unfamiliar with the pre-registration GST rules, we strongly encourage you to use the calculator feature.

6.12.3 If you are not filing your first return, this box will be disabled (i.e. you will not be able to choose the options) as pre-registration claims can only be made in your first return.

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<sup>12</sup> Downloadable from [www.iras.gov.sg](http://www.iras.gov.sg) > Quick links > Forms > GST > Self-review

<sup>13</sup> Refer to e-Tax Guide "[GST: Reverse charge](#)" for more details.

<sup>14</sup> You can retrieve the "Pre-Registration GST: Checklist for Self-Review of Eligibility of Claim" via the IRAS website. ([www.iras.gov.sg](http://www.iras.gov.sg) > Taxes > Goods & Services Tax (GST) > Claiming GST (Input Tax) > Claiming GST incurred before GST Registration/Incorporation)

6.13 **Box 13: Revenue**

6.13.1 Revenue (i.e. Gross Sales/Gross Income/Turnover) refers to the main income sources of your company/business as reflected in your profit and loss account. This generally refers to income received from the provision of services, sale of goods and any other operating income. However, it should exclude non-operating income, such as sale/disposal of fixed assets, grants and gross receipts collected on behalf of others.

6.13.2 You should extract the value of your revenue from the profit and loss accounts, regardless of whether they have been audited.

6.14 **Box 14: Did you import services subject to GST under Reverse Charge<sup>15</sup>?**

6.14.1 This box is only applicable to businesses that are not entitled to full input tax claims (e.g. businesses making exempt supplies, charities, voluntary welfare organisations, investment holding companies deriving only dividend income) and have procured services from overseas suppliers. If you are required to account for GST on imported services and/or low-value goods (w.e.f. 1 Jan 2023) under the reverse charge regime, indicate 'Yes' for this box and state the value of imported services and/or low-value goods (w.e.f. 1 Jan 2023) subject to GST. The same amount should also be included in the total value of standard-rated supplies reported in Box 1.

6.15 **Box 15: Did you operate an electronic marketplace<sup>16</sup> to supply remote services subject to GST on behalf of third-party suppliers?**

6.15.1 This box is only applicable to an overseas/local electronic marketplace operator that is required to charge and account GST under the overseas vendor registration regime. If you are an [overseas/local electronic marketplace operator supplying digital services](#) and/or non-digital service<sup>17</sup> (w.e.f 1 Jan 2023) on behalf of suppliers listed on your platform, indicate 'Yes' and include the value of such services that are subject to GST in Box 15. The same amount should also be included in the value of standard-rated supplies reported in Box 1.

6.16 **Box 16: Are you a redeliverer or electronic marketplace operator supplying imported low-value goods that is subject to GST?**

6.16.1 This is a new box that will be included in the GST return from 1 Jan 2023. This box is only applicable to redeliverers or electronic marketplace operators supplying low-value goods. Redeliverers or electronic marketplace operators who are regarded as the suppliers of low-value goods should indicate 'Yes' and include the value of the low-value goods subject to GST in Box 16. The

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<sup>15</sup> For more information on reverse charge, please refer to e-Tax Guide "[GST: Reverse charge](#)".

<sup>16</sup> For more information on overseas vendor registration regime, please refer to e-Tax Guide "[GST: Taxing imported services by way of an overseas vendor registration regime](#)".

<sup>17</sup> Collectively referred to as "remote services"



same amount should also be included in the value of standard-rated supplies reported in Box 1.

6.17 **Box 17: Did you supply imported low-value goods that is subject to GST?**

6.17.1 This is a new box that will be included in the GST return from 1 Jan 2023. If you are a supplier of low-value goods, indicate 'Yes' and include the value of the low-value goods subject to GST in Box 17. The same amount should also be included in the value of standard-rated supplies reported in Box 1.

6.18 **Boxes 18 to 21: Import GST Deferment Scheme (IGDS) section**

6.18.1 These boxes are not available in the GST return for most businesses as only businesses approved under IGDS are required to complete them. For more information on completing these boxes, please refer to e-Tax Guide "[GST: Import GST Deferment Scheme](#)".

## 7 Payment

### 7.1 **Payment due date**

7.1.1 You are required to pay the GST due by the filing due date of your GST F5/F8 return, which is generally within one month from the end of the accounting period. This is unless you have requested for an extension of filing due date and this has been approved by IRAS.

7.1.2 If you have an existing GIRO arrangement for the payment of GST, the payment will be deducted on the 15<sup>th</sup> of the following month after you have filed your GST F5/F8 return. GIRO deduction will take place on the following working day (i.e. Mondays to Fridays, excluding Public Holidays) if the 15<sup>th</sup> of the month is not a working day.

7.1.3 The GIRO deduction date will be shown on the acknowledgement page after e-Filing your return. You can also view the deduction date and amount via [mytax.iras.gov.sg](http://mytax.iras.gov.sg) (Select Account > View Payment Plan > View plan). No notice will be sent to you prior to the deduction.

7.1.4 Example:

Filing Frequency	Accounting Period	Payment modes	
		Other modes (besides GIRO)	GIRO
Monthly	1 Jul 2019 – 31 Jul 2019	31 Aug 2019	15 Sep 2019
Quarterly	1 Jul 2019 – 30 Sep 2019	31 Oct 2019	15 Nov 2019

7.1.5 If you have submitted GST F7 and GST is payable to the Comptroller, the payment due date is on the same date as the filing due date of the GST F5/F8 for the same accounting period. Hence, you have to pay the GST immediately since this additional amount should have been paid to the Comptroller earlier, had the return been filed correctly.

### 7.2 **Modes of payment**

7.2.1 We strongly encourage you to opt for payment and refund of GST via GIRO.

7.2.2 You can download a copy of the GIRO application form from the [IRAS website](http://www.iras.gov.sg)<sup>18</sup>. Applications using GIRO forms may take more than 3 weeks to process, including the bank's processing time.

7.2.3 You can also pay through other electronic payment modes:

- PayNow QR
- Internet banking bill payment

<sup>18</sup> [www.iras.gov.sg](http://www.iras.gov.sg) > Quick Links > Forms > Other Taxes & Services > GIRO Application Forms

- Internet banking fund transfer
- DBS PayLah! mobile app
- Phone banking
- ATM
- AXS
- SAM
- NETS over the counter at the post office

7.2.4 Overseas companies with no local bank account may pay via telegraphic transfer.

7.2.5 Refer to our webpage on [Tax Payment](#) for more information on the different modes of payment.

### 7.3 **Other payment matters**

7.3.1 If your net amount payable for the accounting period is less than \$5, no payment is required and it will not be carried to the next return.

## 8 **Refund**

8.1 If the net amount refundable is less than \$5 for the accounting period that you have filed, no refund will be made to you and it will not be carried to the next return.

8.2 Refund will be made within one month and three months from the receipt date of the monthly and quarterly GST return, respectively.

8.3 Example:

<b>Filing Frequency</b>	<b>Accounting Period</b>	<b>Date return is received</b>	<b>Refund Due Date</b>
Monthly	1 Jul 2019 – 31 Jul 2019	29 Aug 2019	29 Sep 2019
Quarterly	1 Jul 2019 – 30 Sep 2019	29 Oct 2019	29 Jan 2020

8.4 Your refund can be withheld for the following reasons:

- Outstanding GST return(s)
- Other outstanding taxes or penalties
- Under audit by the Comptroller and have not furnished information as requested by the Comptroller

- 8.5 In the above circumstances, you will be paid interest if the refund is not made within three months after filing of the outstanding return(s), compliance with the request for information, or deduction of the outstanding taxes and penalties from the refund. For other circumstances where credit will not be refunded automatically, no interest will be payable. Please refer to the IRAS website<sup>19</sup> for more information.
- 8.6 The interest rate for late refunds is subject to review and is determined by the Ministry of Finance annually. Please visit the IRAS website for the current interest rate<sup>19</sup>.

## 9 Penalty

### 9.1 **Late filing**

- 9.1.1 If you do not file the GST F5/F8 by the due date, the Comptroller can issue an estimated assessment and impose 5% late payment penalty on the estimated tax. Once you have filed the GST return, your estimated assessment may be revised to the actual assessment and the 5% penalty will be revised to 5% of the actual assessment.
- 9.1.2 In addition, there is a late submission penalty of \$200 per month. The late submission penalty is imposed immediately if the GST return is not filed by the due date. The penalty will continue to be imposed for every completed month that the GST F5/F8 return is outstanding, till the maximum of \$10,000 for each outstanding F5/F8 return.

#### Example:

Company A submitted the GST F5 for the accounting period ending 31 Mar 2019 (which is due on 30 Apr 2019) on 5 Jun 2019.

A penalty of \$200 is imposed immediately after the due date and an additional \$200 penalty is imposed for each completed month the return is outstanding for. Hence, the late submission penalty payable by Company A will be \$400 (\$200 x 2 months).

- 9.1.3 For non-filing of GST returns, you can also be summoned to Court and/or issued a Warrant of Arrest.
- ### 9.2 **Late payment**
- 9.2.1 A 5% penalty will be imposed on the GST return that you have filed or on the estimated tax as per the estimated assessment if you have not filed. You will receive a letter (Demand Note) via post notifying you of the 5% penalty imposed.
- 9.2.2 If GST payment is still outstanding 60 days after the 5% penalty is imposed, a 2% additional penalty will be imposed for each month the tax remains unpaid. The total additional penalty will not exceed 50% of the outstanding

<sup>19</sup> [www.iras.gov.sg](http://www.iras.gov.sg) > Taxes > Goods & Services Tax (GST) > GST Payments/Refunds > Refunds

tax.

Example:

Company B submitted the GST F5 for the accounting period ending 31 December 2019 on 30 January 2020 but did not make payment for the net GST payable of \$10,000. It receives a Demand Note. Payment is only received on 15 June 2020.

Amount of 5% late payment penalty =  $5\% \times \$10,000 = \$500$

Amount of 2% additional penalty =  $2\% \times 4 \text{ months} \times \$10,000 = \$800$

Total amount of penalty =  $\$500 + \$800 = \$1,300$

## **10 Contact Information**

- 10.1 For enquiries on this e-Tax Guide, please contact the Goods and Services Tax Division at [www.iras.gov.sg](http://www.iras.gov.sg) (select "Contact Us").

	<b>Date of amendment</b>	<b>Amendments made</b>
1	25 Mar 2015	(i) Amended paragraphs 6.6(c), 6.7(c) and 6.10.1 on the claiming of eTRS refund by IR and CRA
2	01 Apr 2016	(i) Amended paragraphs 3.2, 4.2.1, 8.1.3, 9.2, 9.3 and deleted paragraph 3.5 on filing frequency (ii) Editorial changes for the website links
3	14 Dec 2018	(i) Amended paragraph 10.1.2 to reflect the change in late submission penalties from 1 Apr 2018 (ii) Removed Annexes A and B showing previous formats of the GST F5 and F7 (refer to ' <a href="#">Filing of GST Return Video Guide</a> ' for updated screens) (iii) Updated paragraph 6 to include the GST reporting requirements for customer accounting (iv) Various editorial changes
4	26 Jul 2019	(i) Added paragraphs 6.1.2(b) and (j), 6.5.1(f), 6.7(f) and (g), 6.14 and 6.15 on reverse charge regime and overseas vendor registration regime (ii) Amended paragraph 6.11 to include refund claims for reverse charge transactions (iii) Various editorial changes
5	29 Oct 2021	(i) Amended Para 3.4 on change of accounting period (ii) Amended Para 6.5.1 and 6.7 on medical expenses incurred for employees. (iii) Removed Para 7 on paper filing (iv) Amended Para 7.2.3 on payment modes (v) Various editorial changes
6	21 Sep 2022	(vi) Amended paragraphs 6.5.1(l) and 6.7(n) on allowable input tax on motor car expenses

7	30 Sep 2022	<ul style="list-style-type: none"> <li>(i) Amended Paragraph 4.1.1 on regulation 53 of the GST (General) Regulations</li> <li>(ii) Added footnote 1 on regulation 53 of the GST (General) Regulations</li> <li>(iii) Added Paragraph 6.1.2 (b) on non-digital services</li> <li>(iv) Amended footnote 10, 13, 15 on e-tax guide name</li> <li>(v) Added Paragraph 6.1.2 (k) on sale of low-value goods</li> <li>(vi) Added Paragraph 6.5.1 (f) on low-value goods under reverse charge regime</li> <li>(vii) Amended Paragraph 6.5.1 (l) and 6.7 (n) on definition of motor car</li> <li>(viii) Added Paragraph 6.6 (d) on imported services and low-value goods under reverse charge regime</li> <li>(ix) Added Paragraph 6.6 (e) and (f) on GST charged on remote services and low-value of goods</li> <li>(x) Added Paragraph 6.7 (f) on low-value goods under reverse charge regime</li> <li>(xi) Amended Paragraph 6.11.2 on low-value goods under reverse charge regime and e-tax guide name</li> <li>(xii) Amended Paragraph 6.14.1 on low-value goods under reverse charge regime</li> <li>(xiii) Amended Paragraph 6.15 and 6.15.1 on remote services</li> <li>(xiv) Added Footnote 17 on remote services</li> <li>(xv) Added Paragraph 6.16 and 6.16.1 on supply of imported low-value goods by a redeliverer or electronic marketplace operator</li> <li>(xvi) Added Paragraph 6.17 and 6.17.1 on supply of low-value goods</li> <li>(xvii) Amended Paragraph 6.18 on renumbering of boxes</li> <li>(xviii) Removed duplicate footnote 20 and referenced paragraph 8.6 to footnote 19</li> </ul>
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