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# IRAS e-Tax Guide

## GST: Taxing imported remote services by way of the overseas vendor registration regime (Third Edition)

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## **1 Aim**

- 1.1 The Minister for Finance announced in Budget 2021 that imported non-digital services supplied in the context of business-to-customer (“B2C”) transactions will be subject to GST by way of extending the overseas vendor registration regime, with effect from 1 Jan 2023<sup>1</sup>. With this extension of the regime, all B2C supplies of imported services, whether digital or non-digital, will be brought to tax, if the services can be supplied and received remotely. Such services will be known as ‘remote services’.
- 1.2 This guide explains the features of the extended overseas vendor registration regime for imported remote services, and the related GST registration and reporting rules. It also covers the compliance guidelines, as well as the transitional rules applicable to supplies of remote services spanning the implementation of the registration regime on 1 Jan 2023.
- 1.3 You should read this guide if you are:
- (i) An overseas supplier making sales of remote services to customers in Singapore;
  - (ii) An operator of a local or overseas electronic marketplace supplying remote services to customers in Singapore, on behalf of suppliers and merchants, through your marketplace; or
  - (iii) A customer in Singapore making purchases of remote services from overseas suppliers and electronic marketplaces.

## **2 At a Glance**

- 2.1 Under the extended overseas vendor registration regime, any supplier belonging outside Singapore that has a global turnover exceeding S\$1 million and makes B2C supplies of remote services (i.e., both digital and non-digital services) to customers in Singapore exceeding S\$100,000 is required to register, charge and account for GST<sup>2</sup>.
- 2.2 Under certain conditions, a local or overseas operator of electronic marketplaces, may also be regarded as the supplier of the remote services made by the suppliers through these marketplaces. In such cases, the operators are required to register, charge and account for GST on these supplies, instead of the suppliers.
- 2.3 To determine if their customers belong in Singapore, the overseas suppliers and local or overseas electronic marketplace operators (collectively referred

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<sup>1</sup> The overseas vendor registration regime will also be extended to B2C supplies of imported low-value goods from 1 Jan 2023. Please refer to the e-Tax Guide “GST: Taxing imported low-value goods by way of the overseas vendor registration regime” for information on the measure.

<sup>2</sup> The GST rate has been increased from 7% to 8% on 1 Jan 2023 and from 8% to 9% on 1 Jan 2024.

to as “Overseas Vendors”) may use certain proxies, such as the customer’s IP address and credit card information.

- 2.4 Unless otherwise approved by the Comptroller<sup>3</sup>, registered Overseas Vendors must duly apply GST to their supplies of remote services, only if their customer is not GST-registered. As such, unless the customer provides his GST registration number, the Overseas Vendor must charge and account for GST on the supplies made.
- 2.5 Overseas Vendors should not charge GST on supplies of remote services made to GST-registered customers that have provided their GST registration numbers. Instead, where applicable<sup>4</sup>, the GST-registered customers will perform reverse charge on these overseas purchases if they fall within the scope of reverse charge.
- 2.6 In the event where GST is wrongly charged by the Overseas Vendors to GST-registered customers, the customers should contact the vendors to obtain a refund instead of making an input tax claim on the purchase.
- 2.7 To minimise extraterritorial compliance burden, the overseas suppliers and overseas electronic marketplace operators will be registered under a pay-only regime, with simplified registration and reporting requirements. Under this regime, our local rules relating to tax-invoicing and GST-inclusive price display requirements will also not apply. The current penalty regime that applies to local taxable persons will similarly apply to the overseas suppliers and electronic marketplace operators.
- 2.8 For supplies of non-digital services that span 1 Jan 2023, there are transitional rules that ascertain whether and to what extent the non-digital services are subject to tax, and when the tax has to be accounted.

### **3 Glossary**

#### **3.1 B2B**

B2B stands for business-to-business and refers to transactions made by a GST-registered person, including sole-proprietors, partnerships and corporate bodies, to a GST-registered customer.

#### **3.2 B2C**

B2C stands for business-to-consumer and refers to transactions made by a GST-registered person, to a non-GST registered customer, which includes non-GST registered individuals and businesses.

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<sup>3</sup> Please refer to Paragraph 6.6 for details.

<sup>4</sup> GST-registered persons, who are either not entitled to full input tax credit or belong to a GST group that is not entitled to full input tax credit, are generally required to perform reverse charge if they procure services from overseas suppliers.

### 3.3 Remote services

For the purposes of the extended overseas vendor registration regime, remote services are defined as any services where, at the time of the performance of the service, there is no necessary connection between the physical location of the recipient and the place of physical performance.

### 3.4 Digital services

Digital services are defined as any services supplied over the Internet or other electronic network and the nature of which renders its supply essentially automated with minimal or no human intervention, and impossible without the use of information technology. Digital services fall within the definition of 'remote services'.

### 3.5 Non-digital services

Non-digital services refer to services that do not fall within the definition of 'digital services', and that can be supplied and received remotely. Non-digital services fall within the definition of 'remote services'.

### 3.6 On-the-spot services

On-the-spot services refer to services whose consumption require the service recipient to be physically present at the same location and at the same time as the service provider when the service is physically performed.

### 3.7 Electronic Marketplaces

Under the overseas vendor registration regime, an electronic marketplace is defined as a medium that:

- (i) allows the suppliers to make supplies available to customers; and
- (ii) is operated by electronic means.

This includes marketplaces operated via a website, internet portal, gateway, distribution platform or any other types of electronic interface, but excludes payment processors or internet service providers.

### 3.8 Overseas Vendors

An Overseas Vendor refers to an overseas supplier (i.e., a person that has neither a business establishment, fixed establishment nor usual place of residence in Singapore, or has establishments both in and outside Singapore but the establishment most directly concerned with the supply is outside Singapore). Under certain conditions, this will also include overseas and local electronic marketplace operators.

## 4 Background

- 4.1 The advent of technology has fuelled the growth of e-commerce by increasing the capability of businesses to sell to consumers across the globe without the need for a shop-front in the respective countries. Consumers may now purchase goods and services from overseas suppliers directly or through intermediaries such as an electronic marketplace.
- 4.2 To ensure that our tax system remains fair and resilient in the growing digital economy, from 1 Jan 2020, GST on the imports of digital services by non-GST registered persons (i.e., individuals and businesses) in Singapore was introduced by way of the overseas vendor registration regime<sup>5</sup>.
- 4.3 With effect from 1 Jan 2023, the overseas vendor registration regime will be extended to tax B2C supplies of non-digital services, as well as imported low-value goods<sup>6</sup>.
- 4.4 Following this broad-based extension of the regime, all B2C imported services, whether digital or non-digital, if supplied and received remotely, will be brought to tax under the overseas vendor registration regime. Such services are known as 'remote services' under the extended regime.

## 5 Scope of remote services

- 5.1 Remote services are defined as *any services where, at the time of the performance of the service, there is no necessary connection between the physical location of the recipient and the place of physical performance*.
- 5.2 Digital services which are currently subject to GST under the existing overseas vendor registration regime will remain taxable as such services are consumed by the recipient without regard to where the services are physically performed. Non-digital services which do not fall within the definition of digital services but are consumed or capable of being consumed regardless of where the physical performance of the services is carried out, will likewise fall within the scope of tax.
- 5.3 Consequently, under the extended overseas vendor registration regime, Overseas Vendors would not be required to distinguish between digital services and non-digital services. All services that are supplied remotely, or capable of being supplied remotely, will be regarded as remote services.
- 5.4 Conversely, on-the-spot services whose consumption require the service recipient to be physically present at the location where the service is physically performed, will be excluded from the scope of the extended OVR.

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<sup>5</sup> Please refer to e-Tax Guide "GST: Taxing imported services by way of an overseas vendor registration regime" for details.

<sup>6</sup> Please refer to the e-Tax Guide "GST: Taxing imported low-value goods by way of the overseas vendor registration regime" for information on the measure.

5.5 All remote services which fall within the definition at paragraph 5.1 above and which are supplied by a GST-registered Overseas Vendor to a non-GST registered customer in Singapore would be subject to GST under the extended overseas vendor registration regime other than:

- (i) Services that fall within the description of exempt supplies under the Fourth Schedule to the GST Act;
- (ii) Services that qualify for zero-rating under section 21(3) of the GST Act had the services been supplied by a taxable person belonging in Singapore; and
- (iii) Services provided by the government of a jurisdiction outside Singapore, if the services are of a nature that fall within the description of non-taxable government supplies under the Schedule to the GST (Non-Taxable Government Supplies) Order of the GST Act.

5.6 Examples of remote services include the following:

- Downloadable digital content (e.g., downloading of mobile applications, e-books and movies);
- Subscription-based media (e.g., news, magazines, streaming of TV shows and music, and online gaming);
- Software programs (e.g., downloading of software, drivers, website filters and firewalls);
- Electronic data management (e.g., website hosting, online data warehousing, file-sharing and cloud storage services);
- Support services, performed remotely, to arrange or facilitate a transaction, which may not be digital in nature (e.g., commission, listing fees and service charges);
- Professional services (e.g., investment advisory, brokerage services, legal, tax and accounting services);
- Educational, professional membership and examination services (e.g., distance learning classes, online examinations to obtain professional certification, membership subscription to professional associations); and
- Personal services (e.g., online counselling, matchmaking and telemedicine services); and



- Supply of consultancy and advisory services (e.g., advertising and digital marketing consultancy services, data analysis and research services).

5.7 With the extension of the overseas vendor registration regime, GST will apply to all supplies of remote services by GST-registered Overseas Vendors (i.e., overseas suppliers and local and overseas electronic marketplace operators) to non-GST registered customers in Singapore.

5.8 On-the-spot services supplied by an overseas supplier or an overseas electronic marketplace to a non-GST registered customer belonging in Singapore would not fall within the scope of tax of the extended overseas vendor registration regime. This is so only if it is necessary for the customer to be physically present at the same location when the services are physically performed. Examples of on-the-spot services include the following:

- Hairdressing services;
- Physiotherapy services;
- Physical entry to entertainment or sporting events;
- Restaurant and catering services;
- Land tours; and
- Passenger transportation services.

#### Example 1

Company A, established in the United Kingdom, supplies e-books and magazines, which can be purchased and downloaded from its website to customers worldwide. As these supplies fall within the definition of remote services, Company A is required to charge and account for GST on supplies made to non-GST registered customers in Singapore, if it is registered under the overseas vendor registration regime.

### Example 2

Company B, a consultancy firm established in the United States (“US”), provides tax advisory and compliance services relating to its private clients’ US tax matters. For relationship building with a client who is an individual residing in Singapore, Company B conducted an in-person meeting with the client, in Singapore, to discuss the client’s requirements.

Notwithstanding that a physical meeting was conducted in the course of providing the consultancy services, the client is not required to be physically located where the consultancy services are being physically performed in order to receive the services. As the consultancy services fall within the definition of remote services, Company B is required to charge and account for GST on supplies made to non-GST registered customers in Singapore, if it is registered under the overseas vendor registration regime.

### Example 3

Company C, established in Australia, provides property valuation services in respect of properties situated in Australia to non-registered customers in Singapore. The customers are not required to be physically present in Australia to receive Company C’s valuation services.

However, as the valuation services are supplied directly in connection with land situated outside Singapore, the services could qualify for zero-rating under section 21(3)(e) of the GST Act had the services been supplied by a taxable person belonging in Singapore. Accordingly, the valuation services would not fall within the scope of remote services (as explained at Paragraph 5.5).

- 5.9 For greater clarity, more examples of remote services under the extended overseas vendor registration regime can be found in **Annex A**. Please note that this list is not exhaustive.

## **6 Intermediaries regarded as the supplier**

- 6.1 To reach a wider network of customers, suppliers may choose to market and sell their products through intermediaries such as electronic marketplaces<sup>7</sup>.
- 6.2 Given the electronic marketplace’s involvement in the digital supply chain and its interaction with both the suppliers and consumers, these

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<sup>7</sup> The definition of an electronic marketplace can be found in the Glossary, in Paragraph 3.7. It includes marketplaces operated via a website, internet portal, gateway, distribution platform or any other types of electronic interface, but excludes payment processors or internet service providers.

intermediaries are well-positioned to collect and account for GST, on behalf of these suppliers. Consequently, **local and overseas operators of electronic marketplaces may be regarded as the suppliers for remote services made through the marketplace, on behalf of overseas suppliers**, when certain conditions are met. The rules set out in the following paragraphs apply to both local and overseas operators of electronic marketplaces.

### 6.3 **When is an Electronic Marketplace regarded as the supplier?**

6.3.1 The operator of the electronic marketplace will be regarded as the supplier, if **any** of the following conditions are met:

(i) The electronic marketplace authorises the charge to the customer;

(The electronic marketplace authorises the charge to the customer if it communicates the liability to pay to the customer or influences whether or at what time the customer pays for the supply. This is typically done by initiating the process through which the customer is charged and includes situations where the electronic marketplace's website connects the customer to a third party who receives the payment instruction and processes the payment. Hence, to authorise the charge, it is not necessary for the electronic marketplace itself to collect or receive the payment or be involved in the entire payment process.)

(ii) The electronic marketplace authorises the delivery of supply to the customer;

(An electronic marketplace authorises delivery of a supply if it sends approval to commence delivery, delivers the item itself, or instructs the merchant or a third party to make delivery.)

(iii) The electronic marketplace sets the terms and conditions under which the supply is made;

(Examples of setting terms and conditions include having control or influence over the pricing of the supply, requiring the merchant to accept one or more specific payment methods or shipping or delivery methods, providing customer care or support, or owning customer data in relation to the supply.)

(iv) The documentation provided to the customer identifies the supply as made by the marketplace, and not the merchant; or

(Examples of such documentation include hardcopy or electronic receipts or invoices, or information displayed on the electronic marketplace's website.)

- (v) The electronic marketplace and the merchant contractually agree that the marketplace is liable for GST.
- 6.3.2 An electronic marketplace may not be regarded as the supplier only if **none** of the abovementioned conditions is satisfied.
- 6.4 **GST treatment for supplies made on behalf of suppliers through electronic marketplaces**
- 6.4.1 Once an electronic marketplace operator is regarded as the supplier under the overseas vendor registration regime, the operator is required to charge and account for GST on supplies of remote services made on behalf of the **overseas suppliers** listed on its platform to non-GST registered customers in Singapore, in addition to current taxable supplies made by the operator. This includes all supplies of remote services made through the platform by the overseas suppliers regardless of whether they are GST-registered or liable to register for GST.
- 6.4.2 Local GST-registered suppliers that make supplies of remote services through the electronic marketplace will continue to account for GST in their own GST returns.
- 6.5 **Accounting for GST on supplies made by local suppliers through electronic marketplaces**
- 6.5.1 To facilitate compliance, electronic marketplace operators may charge and account for GST on all B2C remote services made by both local and overseas suppliers through the marketplace.
- 6.5.2 In this regard, the supply of remote services will be deemed as two consecutive supplies – the first being a supply of services from the supplier to the marketplace operator at the selling price to the consumer, and the second a supply of those services from the marketplace operator to the consumer. This way, the local GST-registered suppliers selling through such GST-registered marketplaces can claim input tax incurred in making these supplies.
- 6.5.3 The deemed supply of services from the local supplier to the marketplace operator will be standard-rated if it is supplied to a local marketplace operator, and zero-rated if supplied to an overseas marketplace operator.
- 6.5.4 Local GST-registered suppliers are required to report the deemed supply of services made to the marketplace operators in their GST returns. Likewise, local GST-registered marketplace operators are required to report the deemed supply of services from the local suppliers as their purchases. For administrative ease, the local supplier and marketplace operator may report its sales and purchases, respectively, on this deemed supply based on the

sales listings of the remote services supplied through the marketplace by the local supplier<sup>8</sup>.

- 6.5.5 As for local non-GST registered suppliers, they are required to include the value of deemed supply of services made to marketplace operators when determining their GST registration liability.
- 6.5.6 In order for electronic marketplace operators to account for GST on all remote services made by both local and overseas suppliers through their respective marketplaces, **the operator must first seek approval from the Comptroller in writing.**
- 6.5.7 To prevent the incidence of double taxation, where both the supplier and electronic marketplace operator charge and account for GST on the same supply of remote services to the same end-customer, the marketplace operators must either:
- (i) agree with the suppliers and inform them that the marketplace operators would be accounting for GST on the remote services made through the marketplace; or
  - (ii) maintain contractual agreements with the suppliers to reflect the updated GST obligations.

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<sup>8</sup> Such sales listings are typically shared by the marketplace operator with their suppliers and must be in the format stated in IRAS' record keeping guidelines: Accessible at [www.iras.gov.sg](http://www.iras.gov.sg) > GST > GST-registered businesses > Learning the basics > How to implement GST > Invoicing, Price Display and Record Keeping > Keeping Records

6.5.8 The following table summarises the GST treatment of the B2C supplies of remote services under various scenarios:

Type of B2C supply made to customer in Singapore	GST Treatment	
	Scenario 1: Marketplace operator charge and account for GST only for <i>overseas suppliers</i>	Scenario 2: Marketplace operator has obtained approval to charge and account for GST for <i>both local and overseas suppliers</i>
Remote services supplied by electronic marketplace operator (e.g., commission, service fees)	Subject to GST and accounted for by electronic marketplace operator	
Remote services supplied by overseas supplier through electronic marketplace		
Remote services supplied by GST-registered local supplier through electronic marketplace	Subject to GST and accounted for by the <u>local supplier</u>	Subject to GST and accounted for by <u>electronic marketplace operator</u>  Supply deemed as two consecutive supplies – the first being a supply of services from the supplier to the marketplace operator at the selling price to the consumer, and the second a supply of services from the marketplace operator to the consumer.
Remote services supplied by non-GST registered local supplier through electronic marketplace	Not subject to GST as supplier is not GST registered  Nevertheless, value of supplies is to be included in supplier's taxable turnover for GST registration liability determination	Supply made to the marketplace operator to be reported in the supplier's GST returns if registered, and to be included in taxable turnover for registration liability determination if supplier is not yet registered.

6.6 **Accounting for GST on B2B supplies made by suppliers through a local electronic marketplace**

- 6.6.1 To facilitate compliance, a **local** electronic marketplace operator may **seek approval from the Comptroller in writing** to charge and account for GST on both B2C and **B2B supplies** of remote services made by suppliers through the marketplace. This option is not available to overseas electronic marketplace operators for protection of revenue.
- 6.6.2 Where the Comptroller has given approval for this to apply, the remote services will be deemed as two consecutive supplies – the first being a supply of services from the supplier to the marketplace operator at the selling price to its customer, and the second a supply of those services from the marketplace operator to the customer.
- 6.6.3 If the local electronic marketplace has also obtained approval from the Comptroller to account for GST on supplies made by local suppliers through its marketplace (as mentioned in paragraph 6.5.6), the deemed supply of services from the local supplier to the marketplace operator will be a standard-rated supply.
- 6.6.4 Local GST-registered suppliers are required to report the deemed supply of services made to the local marketplace operators in their GST returns. Likewise, local GST-registered marketplace operators are required to report the deemed supply of services from the local suppliers as their purchases. For administrative ease, the local supplier and marketplace operator may report its sales and purchases, respectively, on this deemed supply based on the sales listings of the B2C and B2B remote services supplied through the marketplace by the local supplier.
- 6.6.5 As for local non-GST registered suppliers, they are required to include the value of deemed supply of services made to marketplace operators when determining their own GST registration liability.
- 6.6.6 Besides having good compliance records, local electronic marketplace operators that would like to adopt this treatment must fulfil the following conditions:
- (i) Either:
    - a. Agree with their underlying suppliers and inform them that the marketplace will be accounting for GST on B2C and B2B supplies of remote services made through the marketplace; or
    - b. Maintain contractual agreements with the suppliers to reflect the updated GST obligations; and
  - (ii) Issue tax invoices to its customers to allow GST-registered customers to claim the input tax incurred; and
  - (iii) Satisfy the Comptroller that there is genuine difficulty for the local marketplace operator to differentiate between B2C and B2B

supplies, or for the GST-registered customer to determine if the remote service is procured from an overseas supplier.

## **7 GST Registration**

### **7.1 Compulsory Registration**

#### **Overseas suppliers and overseas electronic marketplaces**

- 7.1.1 Under the overseas vendor registration regime, a two-tier registration threshold applies for overseas suppliers and overseas electronic marketplace operators. The two tiers comprise (i) the value of annual global turnover<sup>9</sup> and (ii) the value of B2C supplies of remote services and imported low-value goods<sup>10</sup> (“LVG”) supplied to Singapore.
- 7.1.2 Currently, local suppliers determine their GST registration liability based on the value of taxable turnover, which comprises both supplies made domestically and internationally. Hence, using a global turnover, which includes all supplies that would be taxable supplies if made otherwise in Singapore, ensures consistency and neutrality with the current registration threshold.
- 7.1.3 In addition to the global turnover, a registration threshold based on the value of B2C supplies of remote services and LVG is put in place to avoid imposing unnecessary compliance burden on overseas suppliers. Consequently, suppliers with sizeable global turnover but which may not make significant sales to Singapore will not come within scope of the tax.
- 7.1.4 If you are an Overseas Vendor belonging outside Singapore (i.e., overseas supplier or overseas electronic marketplace operator), you would be liable for GST registration under either the retrospective or prospective basis, if you satisfy the following conditions:

Retrospective basis:

- (i) Your global turnover and value of B2C supplies of remote services and LVG to Singapore<sup>11</sup> for the calendar year (i.e., 1 Jan to 31 Dec) exceed S\$1 million and S\$100,000 respectively.

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<sup>9</sup> Global turnover refers to all supplies made by you that would be taxable supplies if made in Singapore. For overseas operators of electronic marketplaces, you are also required to include the value of remote services and LVG supplied to Singapore, on behalf of the suppliers, through your marketplace when computing your global turnover (please refer to Paragraph 7.1.6 for more information).

<sup>10</sup> The overseas vendor registration regime will also be extended to B2C supplies of imported low-value goods from 1 Jan 2023. Please refer to the e-Tax Guide “GST: Taxing imported low-value goods by way of the overseas vendor registration regime” for information on the measure.

<sup>11</sup> B2C supplies of remote services and LVG to Singapore refer to supplies of remote services to non-GST registered customers belonging in Singapore and supplies of LVG to customers who are not GST-registered in Singapore.



However, if you are certain that, because of specific circumstances, your global turnover or value of B2C supplies of remote services and LVG to Singapore will not exceed S\$1 million and S\$100,000 respectively in the next calendar year, and you can substantiate this with documentation, you will not be liable for GST registration.

Prospective basis:

- (ii) You reasonably expect the value of your global turnover and B2C supplies of remote services and LVG to Singapore to exceed S\$1 million and S\$100,000 respectively for the next 12 months.

### **Overseas electronic marketplaces**

- 7.1.5 If you fulfil the conditions set out in Paragraph 6.3.1, you are regarded as the supplier of the remote services supplied by overseas suppliers and the LVG supplied by overseas and local suppliers (if any) through your marketplace.
- 7.1.6 To compute your global turnover and determine your GST registration, you are required to sum up the value of remote services and LVG (if any) supplied by you directly to Singapore, as well as the value of remote services and LVG (if any) supplied to Singapore, on behalf of the suppliers, through your marketplace.

#### Example 4

Overseas electronic marketplace C is a platform that allows psychotherapists and counsellors to list their services. In 2020, Marketplace C derived commission of S\$20,000 from providing support services to non-GST registered psychotherapists and counsellors belonging in Singapore, by facilitating the provision of counselling services. As the value of its digital services fell below the registration threshold of S\$100,000, marketplace C was not liable for GST registration in 2020.

In 2023, marketplace C's annual global turnover is S\$5 million. In the period covering 1 Jan 2023 and 31 Dec 2023, counselling services provided by overseas psychotherapists and counsellors through marketplace C to non-GST registered customers in Singapore amounted to S\$80,000. In the same period, marketplace C makes supplies of support services and commission of \$30,000 to non-GST registered psychotherapists and counsellors in Singapore.

In order to determine its GST registration liability, marketplace C is required to sum up the value of remote services it supplies directly to customers in Singapore (S\$30,000) and the remote services supplied by its overseas suppliers through its platform (S\$80,000). As marketplace C's global turnover and supplies to customers in Singapore exceed S\$1 million and S\$100,000 respectively, it is liable for GST registration under the overseas vendor registration regime.

### **Local Electronic Marketplaces**

- 7.1.7 If you are a local non-GST registered electronic marketplace operator, the value of your taxable turnover will include the value of LVG (if any) supplied by you directly to Singapore, as well as value of remote services supplied on behalf of overseas suppliers and the LVG supplied by overseas and local suppliers (if any) through your marketplace, in addition to any other taxable supplies made by you (collectively referred as "combined turnover").
- 7.1.8 Similar to local suppliers, you are liable for GST registration under the retrospective basis if the combined turnover for the calendar year is more than S\$1 million, or under the prospective basis if you can reasonably expect your combined turnover in the next 12 months to be more than S\$1 million.

### Example 5

Electronic marketplace D, established in Singapore, is a platform that allows local and overseas healthcare professionals to list their services.

Marketplace D's taxable turnover in 2023 is S\$950,000. In addition, provision of telemedicine in 2023 by overseas healthcare professionals through marketplace D to non-GST registered customers in Singapore amounted to S\$80,000.

As marketplace D belongs in Singapore, it is subject to domestic GST registration rules. In order to determine its GST registration liability, it is required to sum up its taxable turnover (S\$950,000) and the value of remote services made by overseas suppliers through its platform (S\$80,000).

As such, it is liable for GST registration, as its combined turnover for the calendar year 2023 exceeds S\$1 million (S\$1.03 million).

Note: The S\$100,000 registration threshold based on the value of B2C supplies of remote services and LVG to Singapore does not apply to local electronic marketplaces.

7.1.9 You may refer to **Annex B** to determine if the overseas vendor registration regime applies to you, and whether you need to register for GST under the new rules.

7.1.10 If you are liable for GST registration, you are required to apply for GST registration within 30 days of:

- (i) the end of the relevant calendar year under the retrospective basis; or
- (ii) the day you are liable for GST registration under the prospective basis.

7.1.11 The following table summarises the registration rules and specifies the notification of liability and the effective date of registration for overseas suppliers and overseas electronic marketplace operators:

	<b>Retrospective basis</b>	<b>Prospective basis</b>
You are liable for GST registration when	Your global turnover and supplies made to Singapore <sup>12</sup> for the calendar year (i.e., 1 Jan to 31 Dec) are more than S\$1 million	At any time, if there are reasonable grounds to believe that your global turnover and supplies made to Singapore will be more than S\$1 million and S\$100,000 respectively.

<sup>12</sup> Supplies made to Singapore include supplies of remote services to non-GST registered customers belonging in Singapore, supplies of LVG to non-GST registered customers, and any other taxable supplies made in Singapore.

	<b>Retrospective basis</b>	<b>Prospective basis</b>
	and S\$100,000 respectively.	(Note: If the date of forecast is before 1 Jan 2023, the 12-month period for determining prospective registration liability is 1 Jan 2023 to 31 Dec 2023.)
You are required to notify IRAS of your GST registration liability by	<p>If your GST registration liability is triggered on/after 31 Dec 2022:</p> <p>Within 30 days of the end of that relevant calendar year.</p> <p>For example, if your liability arises on 31 Dec 2022, you are required to inform the Comptroller by 30 Jan 2023.</p>	<p>If your GST registration liability is triggered <b>on or before 23 Sep 2022</b>:</p> <ul style="list-style-type: none"> <li>• <b>1 Oct 2022</b></li> </ul> <p>If your GST registration liability is triggered during the period from <b>24 Sep to 31 Dec 2022</b>:</p> <ul style="list-style-type: none"> <li>• <b>By 31 Jan 2023</b></li> </ul> <p>If your GST registration liability is triggered <b>on or after 1 Jan 2023</b>:</p> <ul style="list-style-type: none"> <li>• Within 30 days from the date of the forecast.</li> </ul> <p>For example, if your date of forecast is 15 Jan 2023, you are required to inform the Comptroller by 14 Feb 2023.</p>
Your effective date of GST registration will be on	<p>If your GST registration liability is triggered on/after 31 Dec 2022:</p> <p>End of the month following the month in which the 30th day falls.</p> <p>For example, if your liability arises on 31 Dec 2022, you will be registered on 1 Mar 2023.</p>	<p>If your GST registration liability is triggered <b>on or before 23 Sep 2022</b>:</p> <ul style="list-style-type: none"> <li>• <b>1 Jan 2023</b></li> </ul> <p>If your GST registration liability is triggered during the <b>period from 24 Sep to 31 Dec 2022</b>:</p> <ul style="list-style-type: none"> <li>• <b>1 Feb 2023 or earlier</b></li> </ul> <p>If your GST registration liability is triggered <b>on or after 1 Jan 2023</b>:</p> <ul style="list-style-type: none"> <li>• 31<sup>st</sup> day from the date of your forecast.</li> </ul> <p>For example, if your date of forecast is 15 Jan 2023, you will be registered on 14 Feb 2023.</p>

**Example 6 – Retrospective basis**

<b>Value of remote services supplied to Singapore customers</b>	<b>Business A (S\$)</b>	<b>Business B (S\$)</b>
<i>Determination date</i>	<i>31 Dec 2022</i>	<i>31 Dec 2022</i>
<b>Calendar year ending on the Determination date (Actual)</b>	<b>200,000</b>	<b>200,000</b>
<b>12 months from Determination date (Expected)</b>	<b>300,000</b>	<b>50,000</b>
<i>Registration required</i>	<i>Yes</i>	<i>No</i>
<i>GST registration application Due date</i>	<i>30 Jan 2023</i>	<i>-</i>

*Assuming actual and expected global turnover exceed S\$1 million*

**Example 7 – Prospective basis**

<b>Value of remote services supplied to Singapore customers</b>	<b>Business C (S\$)</b>	<b>Business D (S\$)</b>	<b>Business E (S\$)</b>
<i>Determination date</i>	<i>23 Sep 2022</i>	<i>24 Sep 2022</i>	<i>24 Sep 2022</i>
<b>12 months from Determination date (Expected)</b>	<b>300,000</b>	<b>300,000</b>	<b>50,000</b>
<i>Registration required</i>	<i>Yes</i>	<i>Yes</i>	<i>No</i>
<i>GST registration application Due date</i>	<i>1 Oct 2022</i>	<i>31 Jan 2023</i>	<i>-</i>

*Assuming expected global turnover exceeds S\$1 million*

7.1.12 After your application for GST registration is approved, you will receive a Notification of GST Registration. The notification will state your GST registration number and effective date of GST registration.

**7.2 Voluntary GST Registration**

7.2.1 If you are an overseas supplier or an electronic marketplace operator but do not cross the registration threshold to be liable for GST registration, you may apply for voluntary GST registration. You will have to satisfy the Comptroller in writing that:

- (i) You are operating or carrying on a business; and
- (ii) You make or have firm intention to make:
  - a. supplies that would be taxable if made in Singapore; and
  - b. supplies of remote services either directly or on behalf of overseas suppliers through your marketplace to non-GST registered customers in Singapore.

7.2.2 After your application is approved, you must remain registered for at least two years. The Comptroller may impose other conditions for your GST registration as he thinks fit such as requiring you to take up a banker's guarantee.

### 7.3 **Simplified Pay-only Registration Regime**

7.3.1 For ease of compliance, overseas suppliers and overseas electronic marketplace operators will be registered under a simplified pay-only regime. While input tax claims incurred on taxable purchases made in Singapore are not allowed, the regime features simplified GST reporting and documentation requirements.

7.3.2 The features of the regime may be found below:

Feature	Details of feature
GST Registration	<p>You can register for GST by completing <a href="#">an online GST registration application form</a><sup>13</sup> for Overseas Vendors.</p> <p>Documents required:</p> <ul style="list-style-type: none"> <li>(i) Declaration Form signed by director/partner/sole-proprietor; and</li> <li>(ii) Certificate of Incorporation, officially translated into English and notarised (it should contain your entity name, date of incorporation, and country of incorporation).</li> </ul> <p>You are not required to appoint a local agent to handle your tax matters in Singapore, nor are you required to provide a guarantee during the course of registration unless you are applying for voluntary GST registration. However, if you wish to appoint a local agent to handle your GST matters, you may also do so.</p>
Group Registration	<p>For ease of compliance, Overseas Vendors registered under the simplified pay-only regime may apply for group registration.</p> <p>If you would like to register as a GST group, you must fulfil all the following conditions:</p> <ul style="list-style-type: none"> <li>(i) All members in the proposed group must be registered under the simplified pay-only regime.</li> <li>(ii) Each member in the proposed group must already be registered for GST individually.</li> <li>(iii) Each member in the proposed group must have at least one of the following attributes: <ul style="list-style-type: none"> <li>(a) Annual turnover of at least \$1 million;</li> <li>(b) Listed on a securities exchange established in or outside Singapore;</li> <li>(c) A subsidiary of a body corporate that fulfils (a) or (b); or</li> </ul> </li> </ul>

<sup>13</sup> Accessible at [www.iras.gov.sg](http://www.iras.gov.sg) > Forms > GST > GST registration/deregistration

Feature	Details of feature
	<p>(d) Financed by an entity (as part of its venture capital investment business) who fulfils (a) or (b).</p> <p>(iv) The nominated representative member must appoint a local agent under section 33(1) to act on behalf of the group<sup>14</sup>.</p> <p>(v) Each member in the proposed group must satisfy one of the following control<sup>15</sup> requirements:</p> <ul style="list-style-type: none"> <li>(a) One of the members controls each of the others;</li> <li>(b) One non-member (whether a body corporate or an individual) controls all the members; or</li> <li>(c) Two or more individuals (non-member) carrying on a business in partnership control all of the members.</li> </ul> <p>You can apply for group registration by writing in to request for the OVR group registration application form. Please note that Group registration is subject to the approval of the Comptroller and the Comptroller can refuse an application for the protection of revenue.</p>
GST Filing and Payment	<p>Once GST registered, you are to charge GST on all taxable supplies<sup>16</sup>, including B2C supplies of LVG and remote services to Singapore. You are required to report only the value of supplies made and the GST collected in the relevant accounting period on a quarterly basis.</p> <p>Overseas Vendors registered under the simplified pay-only regime will file simplified GST returns with only the relevant fields. You must submit accurate GST returns via e-Filing and make payment electronically for the tax due in a timely manner. The due date for GST return filing and payment is within one month from the end of each accounting period. For payments via telegraphic transfer, you should make the remittance at least one week before the due date to ensure on time payment.</p>
Correction of Errors	<p>If you have made errors in your GST returns, you should correct them in your next GST return. However, where significant errors are made (e.g., incorrectly overstating the value of output tax due in Box 6), you may instead choose to write in to request for an adjustment of your current GST returns, providing reasons for the adjustment.</p> <p>You are also required to inform the Comptroller in writing of any upward adjustments in respect of sales made more than one year</p>

<sup>14</sup> The GST Group must also appoint a SingPass holder as a GST CorpPass administrator for filing of GST.

<sup>15</sup> For control to exist, there must be a holding company-subsidary company relationship. In general, control exists if the holding company controls the composition of the board of directors or more than half of the voting power of the other corporate body, or holds more than half of the issued share capital (excluding preference shares) of the other corporate body.

<sup>16</sup> Overseas Vendors that are registered under the simplified pay-only regime are required to charge and account for GST on all taxable supplies (e.g., local sale of goods or supplies of services by a business or fixed establishment in Singapore).

Feature	Details of feature
	from the statutory filing deadline, as late payment penalties will apply.
Refunds	<p>While input tax claims are not a feature of the simplified regime, there may be situations where an Overseas Vendor may be in a net GST refundable position.</p> <p>For instance, you may report negative output tax when your downward GST adjustments arising from credit notes relating to past sales<sup>17</sup> issued exceed the supplies made in the relevant accounting period.</p> <p>In such cases, the net GST refundable will be retained as credit for offset against GST payable by you in future periods. Alternatively, you may, subject to the Comptroller's approval, request for the net GST to be refunded if you are willing to bear the associated remittance charges.</p>
Bad Debt Relief	<p>When debts cannot be recovered, you may apply for bad debt relief to recover the associated GST charged but unpaid by your customers.</p> <p>You are required to complete the Checklist for Self-Review of Eligibility of Claim<sup>18</sup> and keep it as part of your records. You may then proceed to make a claim in Box 11<sup>19</sup> of your GST returns if you satisfy all the conditions. For more information on bad debt relief, you may refer to our webpage relating to <a href="#">bad debt relief</a>.</p>
Invoicing, Price Display and Record Keeping	<p>There will not be additional invoicing and price display requirements required of you under the simplified regime<sup>20</sup>, beyond your usual business practices<sup>21</sup>. However, similar to local GST-registered businesses, you are expected to maintain proper business and accounting records for at least 5 years, in order to support GST declarations.</p> <p>For example, under the simplified regime, while you are not required to display or print your customer's GST registration</p>

<sup>17</sup> For clarity, downward adjustments arising from credit notes relating to past sales would include credit notes issued for past sales regarded as being supplied by an electronic marketplace operator on behalf of the underlying suppliers through its electronic marketplace (as elaborated in Paragraph 6.4).

<sup>18</sup> Accessible at [www.iras.gov.sg](http://www.iras.gov.sg) > GST > GST registered businesses > Working out your taxes > Common scenarios – Do I charge/ deem/ claim GST > Customer > Bad Debt Relief

<sup>19</sup> Box 7 will be automatically populated with the amount entered into Box 11.

<sup>20</sup> The simplified invoicing and price display features apply to supplies of remote services and LVG made by an Overseas Vendor registered under the simplified pay-only registration regime. If such Overseas Vendors make taxable supplies in Singapore (e.g., a local supply of goods), the normal invoicing and price display requirements will apply in respect of the taxable supplies made in Singapore.

<sup>21</sup> For example, if as part of your usual business practice, you do not issue invoices to your customers, you will not be required to do so under the simplified pay-only registration regime. You are however required to maintain proper business and accounting records for at least 5 years, in order to support your GST declarations.



Feature	Details of feature
	<p>number on invoices issued, such customer information should be maintained as part of your records.</p> <p>You are expected to retain and make available upon request supporting documents, including sales listings, invoices issued, payment evidence and customer information to substantiate GST collected from all supplies made to customers in Singapore. You may refer to the e-Tax Guide “Record Keeping Guide for GST-registered Businesses” for more information on the records that need to be kept.</p>

## 7.4 **GST De-registration**

7.4.1 Overseas suppliers and overseas electronic marketplace operators may apply for cancellation of GST registration if the following conditions are satisfied:

- (i) You are certain that your global turnover for the next 12 months will be S\$1 million or less; or
- (ii) You are certain that the value of B2C supplies of remote services and LVG to Singapore for the next 12 months will be S\$100,000 or less; and
- (iii) You are not under voluntary registration for less than two years.

7.4.2 You will have to substantiate your projection of the global turnover or value of B2C supplies of remote services and LVG for the next 12 months with supporting documentation.

## 8 **Determining where the customer belongs**

8.1 Under the overseas vendor registration regime, Overseas Vendors are required to determine whether the remote services are supplied to customers belonging in Singapore.

8.2 For consistency with current GST rules, the existing belonging status guidelines, as follows, will continue to apply for Overseas Vendors to determine if the customer belongs in Singapore.

8.3 For a corporate entity, the customer is treated as belonging in Singapore if:

- (i) he has a business establishment (“BE”) (i.e., an agency or a branch in Singapore) or fixed establishment (“FE”) only in Singapore; or

- (ii) he has a BE or FE both in Singapore and outside Singapore and the services are most directly used or to be used by his establishment in Singapore; or
- (iii) he does not have a BE or FE in any country but his usual place of residence (i.e., place of incorporation or place of legal constitution) is in Singapore.

8.4 For an individual, the customer is treated as belonging in Singapore if his usual place of residence is in Singapore. The customer's "usual place of residence" is in Singapore if:

- (i) he resides in Singapore for a settled purpose, such as to pursue a course or study or due to employment; and
- (ii) his stay in Singapore has some degree of continuity, apart from temporary or occasional absence, such that it forms part of the regular and habitual pattern of his life.

Generally, the residential address of an individual may be regarded as his usual place of residence.

8.5 Given that remote services are transacted over the internet with limited information available in some instances, Overseas Vendors may not be able to properly verify the belonging status of the customers. Therefore, as an administrative concession, you can use the following proxy indicators to determine the belonging status of your customers.

8.6 Overseas Vendors are required to obtain and maintain at least two pieces of non-conflicting evidence of your customers' belonging status, based on the following three proxy categories:

- (i) Payment Proxy (e.g., credit card information based on BIN number<sup>22</sup>, bank account details)
- (ii) Residence Proxy (e.g., billing address, home address)
- (iii) Access Proxy (e.g., mobile country code of SIM card, IP address, location of fixed land line through which the service is supplied)

8.7 The two pieces of non-conflicting evidence should comprise **one payment proxy, and either a residence or access proxy**. In the event that the payment proxy is not available or is contradictory, you are then required to obtain two pieces of non-conflicting evidence consisting of a residence and access proxy each.

8.8 The proxy indicators listed are non-exhaustive, and you may use other commercially available information which fit into any of the three proxy categories for the determination of where the customer belongs.

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<sup>22</sup> Bank identification number (BIN), also known as the Issuer Identification Number, is the first 6 digits of a credit card number. It identifies the institution that issued the card to the card holder.

### Example 8

An Australian resident visiting Singapore pays for a live fitness training session that is delivered virtually by overseas Company E. Company E is registered under the overseas vendor registration regime, and its IT system determines where its customer belongs by matching the customer's belonging status based on the credit card information provided, with either the customer's billing address or IP address.

Although the customer's IP address indicates that he belongs in Singapore, the customer's billing address indicates that he belongs in Australia which matches with the credit card information provided. Company E concludes that the customer belongs in Australia and does not charge GST on the live fitness training provided.

- 8.9 If you are unable to adopt the abovementioned guidelines due to exceptional business circumstances, please seek approval from the Comptroller in writing for alternative methods of determining where the customer belongs.
- 8.10 For instance, if an Overseas Vendor imposes geographical restrictions on customer accounts based on location proxies and is able to identify the customer's belonging status solely from the customer account, the vendor may write in to seek the Comptroller's approval to use the location information associated with the customer accounts in determining where the customer belongs.

## **9 Determining whether a supply is a B2C supply**

- 9.1 As GST is generally applied only on B2C supplies of remote services under the overseas vendor registration regime, Overseas Vendors are required to determine if a customer is GST-registered and should charge and account for GST on supplies made only to non-GST registered customers.
- 9.2 By default, you will treat the services as being supplied to a non-GST registered customer, and should charge and account for GST, unless the customer provides his GST registration number. The responsibility lies with the GST-registered customer to provide his GST registration number as evidence that he is indeed GST-registered.
- 9.3 You may rely on the GST registration number provided by your customers as proof of their GST registration. Accordingly, you are not required to charge and account for GST on these supplies. However, **you must maintain this customer information in your sales documentation for audit purposes.**

- 9.4 If you are unable to determine the GST registration status of your customers based on the abovementioned guidelines due to exceptional business circumstances, please seek approval from the Comptroller in writing for alternative methods of determination.
- 9.5 For example, if an Overseas Vendor is able to determine the GST registration status of its customers based on the nature and value of the supplies made (e.g., provision of a specialised high-value software package associated with commercial use and related remote training), or the terms and conditions of the provision of the remote services (e.g., virtual wellness services only for employees of the corporate clients or cloud services licensed for enterprise use across a large number of networked computers), he may write in and seek the Comptroller's approval to use an alternative method for identifying whether his customers are GST-registered persons.

### **Incorrect representation by customers**

- 9.6 Where GST-registered customers fail to provide their GST registration numbers and are incorrectly charged with GST, they should contact the overseas vendor to obtain a refund, instead of claiming input tax on the purchases.
- 9.7 Correspondingly, the Overseas Vendors will adjust and reduce the output tax to be accounted for in their GST returns, to take into account the GST that was collected and subsequently refunded. The Overseas Vendors should also issue a credit note (or an equivalent document) to the customers for the refund and maintain proper record keeping on such transactions.
- 9.8 Non-GST registered customers **must not** provide incorrect or false information to the Overseas Vendors on the supplies of remote services. It is a **serious offence** for a non-GST registered customer to misrepresent himself as a GST-registered person or as a customer belonging outside Singapore for the purpose of avoiding GST. Upon conviction, offenders may face heavy penalties (as elaborated in Paragraph 13.4).

#### Example 9

Company A's employee makes a purchase of imported remote services, on behalf of Company A, from GST-registered electronic marketplace operator E. As the employee did not provide Company A's GST registration number, marketplace operator E charged GST on the supply of remote services and issued an invoice for the supply.

As GST has been incorrectly charged on this B2B supply of imported remote services, Company A is not allowed to claim input tax on the purchase, even if a valid tax invoice was issued by the marketplace operator. Instead, Company A should contact the marketplace operator E to obtain a refund.

## 10 Reverse charge on imported remote services

- 10.1 If applicable, a GST-registered customer who is subject to the reverse charge (“RC business”) should perform reverse charge on the purchase of imported remote services. For more information on the application of reverse charge on imported remote services, you may refer to the IRAS e-Tax Guide [“GST: Reverse Charge”](#).

## 11 GST Administration

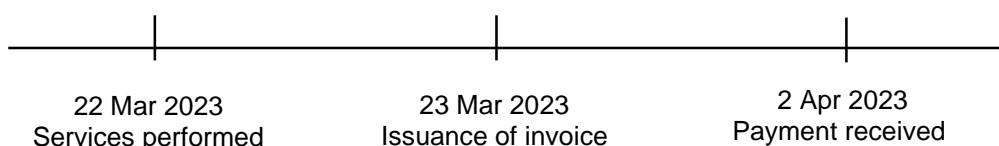
### 11.1 Time of Supply

- 11.1.1 Once you are GST-registered under the overseas vendor registration regime, you are required to charge and collect GST on all supplies of remote services made to non-GST registered customers in Singapore. For each transaction, you need to determine when the supply has been made by applying the time of supply rules. You are required to report the supply and account for GST (i.e., output tax) in your GST returns based on the time of supply.

- 11.1.2 The time of supply is triggered by the earlier of the following two events:

- (i) When payment is received; or
- (ii) When an invoice (or any equivalent document that serves as a bill for payment) is issued.

#### Example 10



Based on the time of supply rules, the time of supply is triggered at the invoice issuance date on 23 Mar 2023, i.e., the earlier of the issuance of the supplier’s invoice and the date of payment. If your prescribed accounting periods are Jan-Mar, Apr-Jun, Jul-Sep and Oct-Dec, you shall account for GST on the remote services supplied in the prescribed accounting period ended 31 Mar 2023.

### 11.2 Supplies Straddling GST Registration Date

- 11.2.1 Supplies of remote services made by an Overseas Vendor may straddle its GST registration date. In such circumstances, if the invoice is issued and payment is received after the supplier’s GST registration date, the supply of services shall be treated as taking place after the date of registration, and hence GST is charged and accounted for on the supply of remote services.

- 11.2.2 However, if the service is performed before the Overseas Vendor becomes GST-registered, the supplier may instead rely on the date when the service is performed and hence, not charge and account for GST on these supplies, if the customer so requests. The supplier however must maintain supporting documents (e.g., contract agreements) to substantiate that the service was performed before its GST registration.

#### Example 11

Company A is an overseas company that allows individuals from around the world to receive coaching services, via live chat or video meetings, from its certified coaches.

Company A earns a fee from the clients for the online coaching services provided. Company A is registered under the overseas vendor registration regime with effect from 1 Mar 2023.

An individual resident in Singapore signed up for Company A's services and received a coaching session on 20 Feb 2023. On 1 Mar 2023, Company A invoices the client for the services rendered on 20 Feb 2023 and receives payment for its services on 5 Mar 2023.

Although the invoice is issued and payment is received by Company A on or after its GST registration date, Company A's services to the Singapore customer are performed before it became GST-registered. Hence, Company A does not need to charge and account for GST on this supply if the customer requests to treat the supply as taking place when the services are performed, and maintains relevant supporting documents and the invoice details to substantiate that the service was performed before its GST registration.

### 11.3 **Supplies Straddling GST De-Registration Date**

- 11.3.1 Likewise, supplies of remote services may straddle an Overseas Vendor's GST de-registration date. In such circumstances, if the service is performed before the vendor becomes de-registered and GST has not been accounted for as at the date of de-registration, the supply of remote services shall (to the extent that it is not covered by any invoice issued or payment made) be treated as taking place on the day immediately before it ceases to be registered for GST.
- 11.3.2 In other words, Overseas Vendors are required to charge GST on remote services which are performed prior to GST de-registration.

#### 11.4 **Value of Supply**

- 11.4.1 GST is charged based on the value of the supply at the time of supply. The value of the supply may be for a consideration in money or the open market value of the supply.
- 11.4.2 If the supply is for a consideration wholly in money, the equation of the value of supply is as follows:

$$\text{Value of Supply} + \text{GST} = \text{Monetary Consideration}$$

##### Example 12

An overseas music streaming service provider, Company A, registered under the overseas vendor registration regime, charges S\$40 for monthly subscription fees, before the addition of GST. The value of supply is S\$40. The GST will be 9% of the value of supply, which is S\$3.60. The consideration in money will be the summation of the value of supply and the GST which amounts to S\$43.60.

- 11.4.3 If the supply is not for a consideration or is for a consideration not wholly consisting of money, then the value of supply is the Open Market Value (OMV) of the supply i.e., Value of Supply = OMV.

##### Example 13

Company B, an overseas music streaming service provider registered under the overseas vendor registration regime, provides music streaming services to customers in Singapore at S\$40 a month. Company B engages a non-GST registered influencer in Singapore to promote its services on social media on an on-going basis. Company B and the influencer agrees that instead of the influencer charging a promotion fee of S\$20 a month to Company B, Company B will charge the influencer a lower monthly subscription fee of S\$20 a month for the music streaming service.

Notwithstanding the transaction price of S\$20, as the OMV of the monthly streaming service is S\$40, Company B is required to account for GST based on the OMV of S\$40. This amounts to GST of S\$3.60 (9% x S\$40), payable to the Comptroller.

- 11.4.4 If prices charged are inclusive of GST, you will report and account for GST by applying the tax fraction, 9/109, on the total consideration received from your customer.

#### Example 14

Due to a change in pricing policy, the overseas music streaming service provider now charges S\$40 for monthly subscription fees, and has indicated in its terms and conditions that these fees are inclusive of GST. In this case, the service provider has to account for GST of S\$3.30 (i.e., S\$40 x 9/109), and the value of supply will be S\$36.70 (S\$40 x 100/109).

### 11.5 **Sales made in Foreign Currency**

11.5.1 Where the supplies of remote services are made in foreign currencies, Overseas Vendors are required to convert the foreign currency-denominated supplies using an acceptable exchange rate and account for GST on the Singapore dollar equivalent. You are allowed to adopt the prevailing exchange rate, which is reflective of the Singapore money market, at the following time periods:

- The time of supply;
- The end of taxable period; or
- The time of filling the GST return

11.5.2 The adopted time period for foreign currency conversion must be consistently applied on all supplies of remote services under the overseas vendor registration regime for at least one year from the end of the filing period in which the time period was first chosen.

11.5.3 You may refer to Appendix A of the e-Tax Guide [‘GST: Exchange Rates for GST Purpose’](#) for a list of acceptable exchanges rate to be adopted. Alternatively, Overseas Vendors that would like to adopt an in-house exchange rate that is based on sources other than those listed in Appendix A may write to the Comptroller for approval with the necessary information. You may refer to Paragraph 5 of the e-Tax Guide “GST: Exchange Rates for GST Purpose” for instructions on how to do so.

## 12 **Transitional Rules**

12.1 Special transitional rules apply to supplies of digital services made by Overseas Vendors that straddle implementation date of the overseas vendor registration regime for digital services (i.e., 1 Jan 2020). Please refer to the e-Tax Guide “GST: Taxing imported services by way of an overseas vendor registration regime” for the transitional rules for digital services straddling the implementation date of 1 Jan 2020.

12.2 With the extension of the overseas vendor registration regime on 1 Jan 2023, special transitional rules for supplies of **non-digital services** made by Overseas Vendors that straddle 1 Jan 2023 will also apply.



## **Discrete supply of non-digital services**

### **Where invoice is issued before 1 Jan 2023**

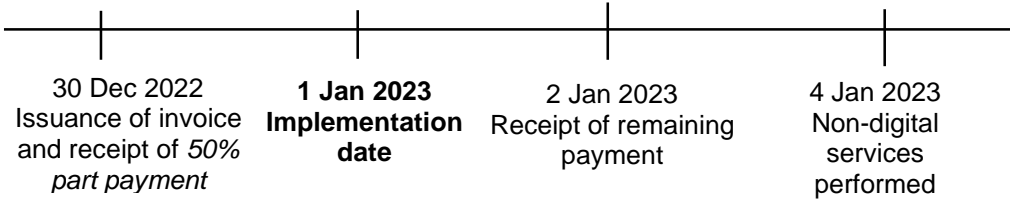
- 12.3 Transactions whereby a discrete supply<sup>23</sup> of non-digital services will be treated as straddling the implementation date of 1 Jan 2023 and subject to the transitional rules include supplies where:
- (i) the supplier's invoice is issued before 1 Jan 2023<sup>24</sup>; and
  - (ii) performance of services occurs and payment is received on/after 1 Jan 2023.
- 12.4 A discrete supply straddling 1 Jan 2023 is subject to GST, to the extent the services are performed or the payment is made on or after 1 Jan 2023, whichever value is lower.
- 12.5 If full payment is received or the services are fully performed before 1 Jan 2023, the transaction would be outside the scope of GST.
- 12.6 Whereas if part of the payment is received or part of the services is performed before 1 Jan 2023, the remaining part of the payment or part of the services performed on or after 1 Jan 2023 would be subject to GST. GST should be accounted for on the lower of the value of the remaining payment or services performed on or after 1 Jan 2023.
- 12.7 You may apportion the value of services performed on or after 1 Jan 2023 based on appropriate methods such as valuation of measurable work or your normal costing or pricing system.
- 12.8 A discrete supply straddling 1 Jan 2023 should be reported in the GST return for the accounting period in which the later of the following falls:
- (i) 1 Jan 2023; and
  - (ii) the effective date of your GST registration.

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<sup>23</sup> Discrete supplies refer to individually separate and distinct supplies, such as online examination services, legal advisory services.

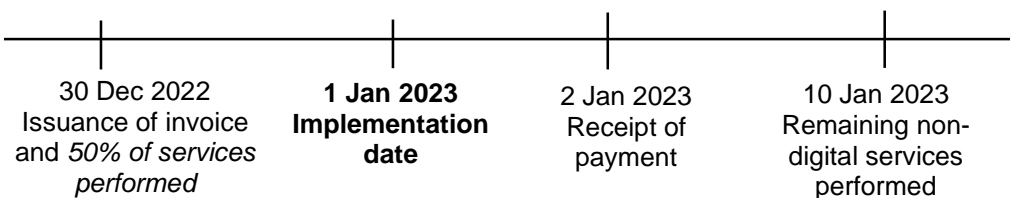
<sup>24</sup> However, if the supplier's invoice is issued before 16 Feb 2021, the services will not be subject to the transitional rules and no GST needs to be accounted.

### Example 15



Notwithstanding that the invoice is issued and part payment is received before 1 Jan 2023, as remaining payment is received and the services are performed after 1 Jan 2023, GST will be applicable on the remaining payment received after 1 Jan 2023, as the value of the remaining payment is lower than that of the value of the services performed on or after 1 Jan 2023. The GST applicable on the supply should be accounted for and reported in the Overseas Vendor's first GST return.

### Example 16



Notwithstanding that the invoice is issued and half of the services is performed before 1 Jan 2023, as the remaining services are performed on or after 1 Jan 2023, GST will be applicable on the remaining portion of the services performed on or after 1 Jan 2023, as the value of the remaining services performed is lower than that of the value of payment received on or after 1 Jan 2023. The GST applicable on the supply should be accounted for and reported in the Overseas Vendor's first GST return.

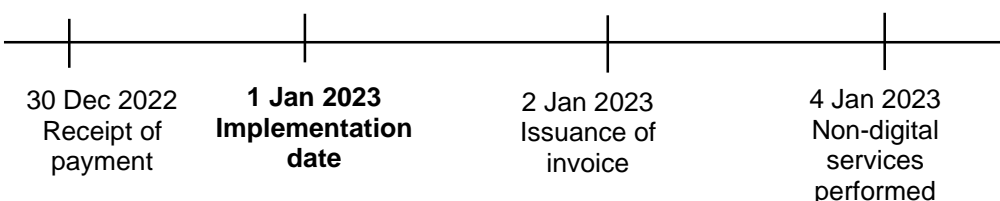
### **Where invoice is issued on or after 1 Jan 2023**

- 12.9 The general time of supply rules will apply, unless you elect otherwise (as elaborated in Paragraph 12.10). The issue of invoice after 1 Jan 2023 will trigger the time of supply for supplies of non-digital services straddling 1 Jan 2023 such that the entire value will be subject to tax. However, if part of the payment is received before 1 Jan 2023, only the corresponding part of the payment received on/ after 1 Jan 2023 will be subject to tax. If full payment is made before 1 Jan 2023, the supply of non-digital services will not be subject to tax.
- 12.10 Alternatively, you may elect<sup>25</sup> to subject the supply of non-digital services to tax to the extent the services are performed or payment is received on/ after

<sup>25</sup> There is no need for you to complete any form or to seek prior approval from the Comptroller for this election. You are only required to maintain documentary evidence of when invoice is issued, payment is received, and services are performed.

1 Jan 2023, similar to the treatment for a supply of non-digital services where invoice is issued before 1 Jan 2023. In other words, if the services are performed before 1 Jan 2023, notwithstanding that the invoice is issued and payment is received on/ after 1 Jan 2023, the supply of non-digital services need not be subject to tax.

**Example 17**



Notwithstanding that the invoice is issued and the service is performed after 1 Jan 2023, the time of supply is triggered when full payment is received on 30 Dec 2022. As a result, the supply of services is not within the scope of GST under the extended overseas vendor registration regime.

**Continuous supply of non-digital services**

12.11 Transactions whereby a continuous supply<sup>26</sup> of non-digital services is treated as straddling the 1 Jan 2023 and subject to the transitional rules includes supplies where:

- (i) the supplier's invoice is issued or payment is received before 1 Jan 2023;
- (ii) the services (or part of the services) are performed on/after 1 Jan 2023; and
- (iii) the services are performed pursuant to an agreement made before 1 Jan 2023<sup>27</sup>.

12.12 The portion of the service performed from 1 Jan 2023 will be subject to GST.

<sup>26</sup> Continuous supplies refer to supplies that are progressively and continuously performed over a period of time, such as wealth management services, subscription to memberships in professional associations.

<sup>27</sup> However, if the continuous supply of services is performed pursuant to an agreement made before 16 Feb 2021, the services will not be subject to the transitional rules and no GST needs to be accounted.

### Example 18

Company A, established in Switzerland, provides wealth management services to clients worldwide. It contracts with a non-GST registered customer in Singapore on 1 Nov 2022 to provide wealth management services for the period covering 1 Nov 2022 to 31 Oct 2023.

Company A invoices its customer on a quarterly basis and issued an invoice on 1 Nov 2022 for its services for the period of 1 Nov 2022 to 31 Jan 2023 (3 months). However, Company A subsequently received consideration from its customer on 1 Dec 2022 for a period of 6 months and treated the additional 3 months of consideration as pre-payment for its services for the period of 1 Feb 2023 to 30 Apr 2023.

As the supply is a continuous supply of non-digital services which straddles the implementation date of 1 Jan 2023, Company A, if GST-registered, is required to account for GST on the portion of the services performed on or after 1 Jan 2023, to the extent that the services are covered by any invoice issued or payment received before 1 Jan 2023. In this case, GST would have to be accounted for by Company A, in its first GST return, on the payment received before 1 Jan 2023 that is attributable to the portion of services performed from 1 Jan 2023 to 30 Apr 2023 (i.e., 4 months).

- 12.13 A continuous supply straddling 1 Jan 2023 should be reported in the GST return<sup>28</sup> for the accounting period in which the later of the following falls:
- (i) 1 Jan 2023; and
  - (ii) the effective date of your GST registration.
- 12.14 **Annexes C and D** sets out the application of GST on transactions of non-digital services straddling 1 Jan 2023 under various scenarios.

## **13 What does this mean for customers?**

- 13.1 With effect from 1 Jan 2023, all remote services supplied by GST-registered Overseas Vendors will be subject to GST. This means that digital services which are currently subject to GST will remain taxable, while non-digital services will now also be subject to GST under the extended overseas vendor registration regime.
- 13.2 If you are a GST-registered customer and are making the purchase of remote services for the purposes of your business, you are required to provide your GST registration number to the Overseas Vendor so that GST

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<sup>28</sup> To the extent the services are covered by any invoice issued or payment received before 1 Jan 2023.

will not be charged. Thereafter, if applicable, you are required to perform reverse charge on the imported remote services.

- 13.3 If you are a GST-registered customer and have been wrongly charged GST on the purchase of imported remote services by an Overseas Vendor, you should not claim the GST as your input tax. Instead, you should contact the Overseas Vendor to seek a refund.
- 13.4 Non-GST registered customers and GST-registered customers purchasing these imported remote services for non-business purposes should not provide incorrect or false information to the Overseas Vendor. Customer misrepresentation is a serious offence. Upon conviction, offenders may face a fine of up to \$10,000, or in a case where there is evidence of wilful intent to evade tax:
- (i) a fine of up to 3 times of the amount of tax chargeable on the supply in addition to an amount not exceeding \$10,000; and/or
  - (ii) an imprisonment term of up to 7 years.

## 14 Compliance and Enforcement

- 14.1 Overseas Vendors registered under the overseas vendor registration regime are subject to the same penalty and compliance regime as domestic GST-registered persons.
- 14.2 Penalties may apply in the following scenarios:
- (i) Failure or late notification for GST registration;
  - (ii) Late or non-filing of GST returns;
  - (iii) Submission of incorrect GST returns;
  - (iv) Late or non-payment of GST due;
  - (v) Failure to maintain proper record keeping; and
  - (vi) Failure to comply with the responsibilities of a GST-registered person in Singapore.

For more information about penalties, you may refer to our webpages relating to late notification of GST registration<sup>29</sup>, late filing and payment of GST returns<sup>30</sup>, submission of incorrect GST returns<sup>31</sup>, and non-compliance with GST obligations<sup>32</sup>.

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<sup>29</sup> Accessible at [www.iras.gov.sg](http://www.iras.gov.sg) > GST > Non-GST registered businesses > Registering for GST > Do I Need to Register for GST

<sup>30</sup> Accessible at [www.iras.gov.sg](http://www.iras.gov.sg) > GST > GST-registered businesses > Filing your taxes > Late Filing or Non-Filing of Tax Returns

<sup>31</sup> Accessible at [www.iras.gov.sg](http://www.iras.gov.sg) > GST > GST-registered businesses > Filing your taxes > Correcting Errors Made in GST Return (Filing GST F7)

<sup>32</sup> Accessible at [www.iras.gov.sg](http://www.iras.gov.sg) > GST > GST-registered businesses > Learning the basics > How to implement GST > Responsibilities of GST-Registered Businesses

## 15 Frequently asked Questions

- 15.1 *Does the GST registration of Overseas Vendors under the overseas vendor registration regime constitute a permanent establishment (“PE”) for income tax purposes?*

The registration of an Overseas Vendor for GST purposes in Singapore would not on its own be a determining factor for whether it has PE in Singapore. Singapore will continue to rely on its domestic income tax law and the provisions of its Avoidance of Double Taxation Agreements to determine whether the Overseas Vendor has a PE in Singapore for income tax purposes.

- 15.2 *What is the GST treatment for supplies of remote services made through multiple electronic marketplaces?*

In the event where the supplies of remote services are made through multiple electronic marketplaces, the first marketplace operator that authorises a charge or receives a payment from the customer in Singapore for the supply will be regarded as the supplier of the remote services, and is required to charge and account for GST on the supplies.

- 15.3 *Can Overseas Vendors register under the full regime (i.e., normal regime) instead of the simplified pay-only regime to claim input tax incurred on purchases?*

Overseas Vendors may choose to register under the full regime to claim input tax, if their operations are such that they incur input tax from GST-registered suppliers in Singapore. Such entities should carefully consider the benefits of administrative cost savings from simplified compliance under the pay-only regime versus the occasions for claiming of input tax under the full regime when choosing which regime to register under.

- 15.4 *Do Overseas Vendors need to charge and account for GST on other taxable supplies made in Singapore (apart from supplies of remote services)?*

Once registered for GST, Overseas Vendors must charge and account for GST on all taxable supplies. For example, besides accounting for GST on supplies of remote services to non-GST registered customers belonging in Singapore, Overseas Vendors must also account for GST on any local sale of goods in Singapore as well as any supply of services made by their business or fixed establishment in Singapore. They would also need to account for GST on supplies of LVG to customers who are not GST-registered in Singapore.

- 15.5 *A local GST-registered entity may have both local and overseas business/ fixed establishments (i.e., head office in Singapore with branches overseas). Does GST need to be accounted on supplies of remote services*

*made by the overseas establishment to non-GST registered customers belonging in Singapore?*

If the local and overseas establishments are part of the same GST-registered legal entity, the GST-registered entity must account for GST on all supplies of remote services made by its overseas establishments to non-GST registered customers belonging in Singapore.

**15.6** *For B2B supplies, are Overseas Vendors required to verify whether the GST registration number provided by the customer is valid?*

Overseas Vendors are not required to verify the validity of the GST registration number provided by the customer. Overseas Vendors may rely on the GST registration number provided by the customer as proof of the customer's GST registration. If the customer misrepresents his GST registration status (or belonging status), the customer may be subject to heavy penalties upon conviction of the offence.

**15.7** *Do advertising services fall within the scope of remote services under the OVR regime?*

Prior to 1 Jan 2022, advertising services on intangible media platform circulated wholly in Singapore would fall within the scope of digital services under the OVR regime for digital services.

With the change in the basis for determining whether zero-rating applies to a supply of media sales from 1 Jan 2022<sup>33</sup>, all advertising services (whether digital or non-digital) would fall within the scope of remote services under the OVR regime if supplied by an overseas supplier to non-registered customers in Singapore, regardless of the place of circulation of the advertisement.

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<sup>33</sup> In Budget 2021, the Minister for Finance announced that the basis for determining whether zero-rating applies to a supply of media sales, will be changed from the place of circulation of the advertisement to the place where the customer and direct beneficiary of the service belong. Accessible at [www.iras.gov.sg](http://www.iras.gov.sg) > GST > GST-registered businesses > Specific business sectors > Advertising

15.8 *Do travel arranging services fall within the scope of remote services under the OVR regime?*

Prior to 1 Jan 2023, services comprising the arranging of accommodation or international transport of passengers (i.e., travel arranging services) supplied electronically to consumers in Singapore would fall within the scope of digital services under the OVR regime for digital services.

With the change in the basis for determining whether zero-rating applies to a supply of travel arranging services from 1 Jan 2023<sup>34</sup>, all travel arranging services (whether digital or non-digital) would fall within the scope of remote services under the OVR regime if supplied by an Overseas Vendor to non-registered customers in Singapore.

## 16 Contact Information

16.1 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”).

## 17 Updates

	<b>Date of amendment</b>	<b>Amendments made</b>
1	1 Jan 2023	<ul style="list-style-type: none"><li>• Amended examples 12 to 14 to reflect the rate change from 7% to 8% with effect from 1 Jan 2023.</li><li>• Updated paragraph 7.3.2 and footnote 15 to provide the weblink to the registration application form.</li><li>• Updated paragraph 5.5(ii) and Annex A, and inserted paragraph 15.8 to reflect the updated GST treatment for travel arranging services with effective from 1 Jan 2023.</li><li>• Other editorial changes.</li></ul>
2	1 Jan 2024	<ul style="list-style-type: none"><li>• Inserted footnote 2 to state that the GST rate has been increased from 7% to 8% on 1 Jan 2023 and from 8% to 9% on 1 Jan 2024.</li><li>• Amended examples 12 to 14 to reflect the rate change from 8% to 9% with effect from 1 Jan 2024.</li></ul>

<sup>34</sup> Prior to the change in GST treatment for travel arranging services effective 1 Jan 2023, the supply of certain travel arranging services to facilitate the booking of travel products to a Singapore customer may qualify for zero-rating under section 21(3) of the GST Act and hence, may not fall within scope of the extended overseas vendor registration regime. From 1 Jan 2023, all travel arranging services supplied to a Singapore customer would be subject to GST. For more information on the change in GST treatment, please refer to the e-Tax Guide “GST: Guide for the Travel Industry (First Edition)”. Accordingly, such travel arranging services, if supplied remotely to a non-GST registered customer belonging in Singapore, will fall within scope of the extended overseas vendor registration regime from 1 Jan 2023.



## Annex A – Definition and scope of remote services

### Remote services

Remote services are defined as *any services where, at the time of the performance of the service, there is no necessary connection between the physical location of the recipient and the place of physical performance.*

However, remote services of the following nature are excluded from the scope of tax under overseas vendor registration regime:

- (i) Services that fall within the description of exempt supplies under the Fourth Schedule to the GST Act;
- (ii) Services that qualify for zero-rating under section 21(3) of the GST Act had the services been supplied by a taxable person belonging in Singapore; and
- (iii) Services provided by the government of a jurisdiction outside Singapore, if the services are of a nature that fall within the description of non-taxable government supplies under the Schedule to the GST (Non-Taxable Government Supplies) Order of the GST Act.

### Examples of included and excluded remote services

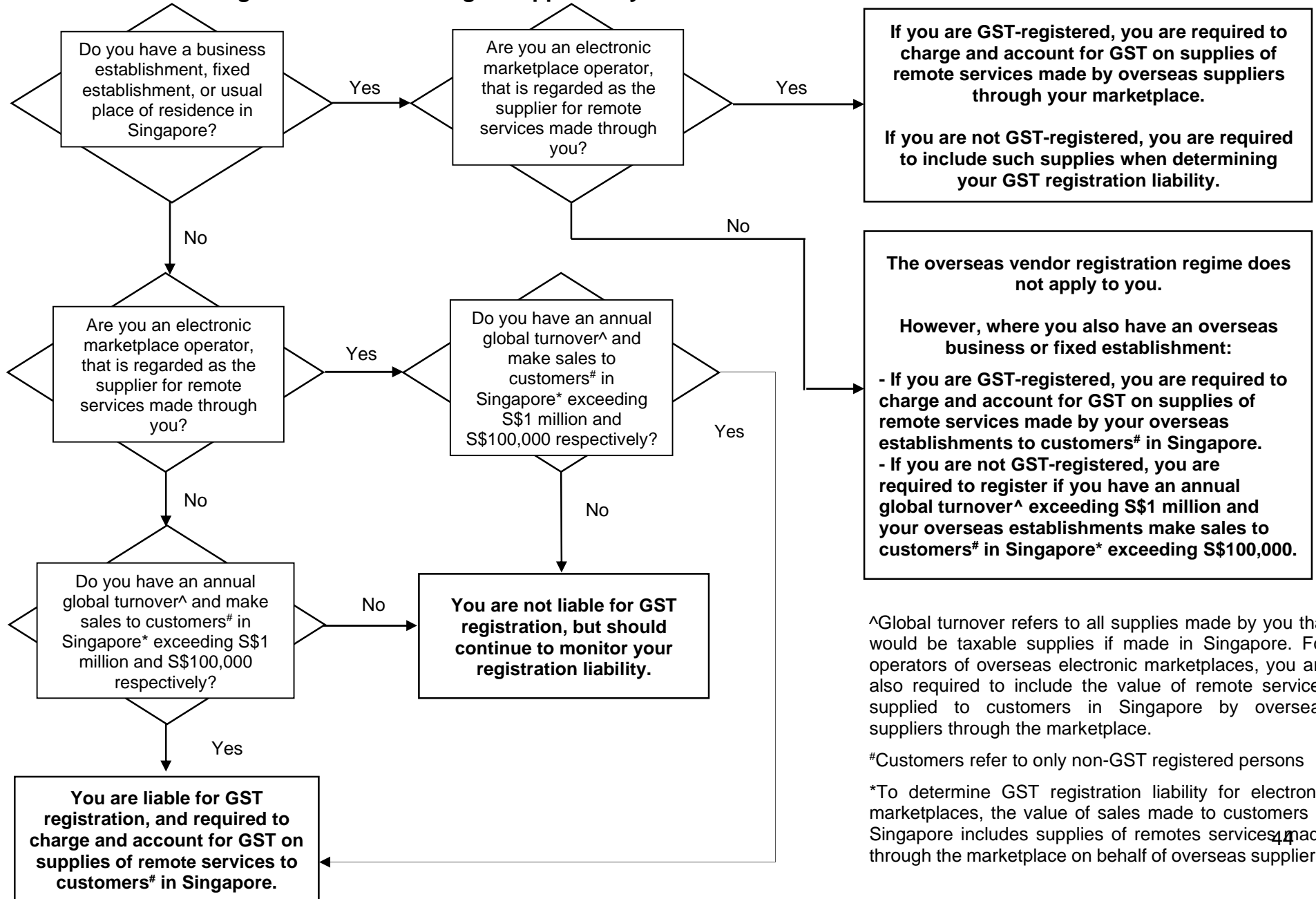
Service	Remarks/ Examples
<b><u>Included</u> remote services</b>	
Supply of digital products	E.g. supply of mobile applications and e-books
Supply of software programs	E.g. downloading of software, drivers, website filters and firewalls
Supply of images, text and information and making available of databases	E.g. subscription to online newspapers and journals, downloading of licensed images
Supply of music, films and games	
Supply of distance teaching via pre-recorded medium or e-learning	E.g. supply of online courses
Supply of electronic data management services	E.g. website supply, web-hosting, automated and digital maintenance of programmes
Services providing or supporting a business or personal presence on an electronic network	E.g. subscription services for the maintenance of an online professional profile page
Supply of search-engine and automated helpdesk services	E.g. supply of customised search-engine services
Listing services for the right to put goods or services for sale on an online market or auction house	E.g. listing fees for merchants to list their items for sale

<b>Service</b>	<b>Remarks/ Examples</b>
Supply of live streaming services, regardless of whether there is interaction with the content provider	
Support services performed remotely for arranging and facilitating the completion of transactions, which may not be digital in nature	E.g. commission fees to intermediaries, service fees to consumers and merchants for sale of products through the electronic marketplace, such as fees charged by an electronic marketplace operator to consumers for facilitating the booking of international flight, tours or overseas accommodation via an electronic marketplace, e-mail or phone.
Supply of membership by professional, academic or recreational bodies	E.g. membership fees for professional accounting or financial analyst organisations, academic institutions or sports clubs
Supply of professional services	E.g. investment advisory, arranging, broking or underwriting of insurance or financial products, legal, tax and accounting services
Supply of educational and examination services	E.g. distance learning classes, online examination to obtain professional certification
Supply of personal services	E.g. online counselling, coaching, matchmaking/ dating and telemedicine services
Remote supplies of cultural, artistic, sporting, educational or entertainment, exhibition or convention services performed outside Singapore <sup>35</sup>	E.g. livestreaming of virtual concerts performed outside Singapore, virtual tours of museums located outside Singapore
Supply of consultancy and advisory services	E.g. advertising and digital marketing consultancy services, data analysis and research services
Advertising services (including the supply of web advertising space), regardless of the place of circulation	
<b><u>Excluded remote services</u></b>	
Services that fall within the description of exempt supplies under the Fourth Schedule to the GST Act	E.g. provision of loans, issue/sale of shares or bonds, operation of any current,

<sup>35</sup> Section 21(3)(i) shall be amended to exclude remote services supplied to a customer who belongs in Singapore.

<b>Service</b>	<b>Remarks/ Examples</b>
	deposit or savings account, exchange of currency
Services that qualify for zero-rating under section 21(3) of the GST Act had the services been supplied by a taxable person belonging in Singapore	E.g. prescribed financial services supplied in connection with goods exported or supplied outside Singapore, such as export credit insurance, services supplied directly in connection with goods or land situated outside Singapore
Services provided by the government of a jurisdiction outside Singapore, if the services are of a nature that fall within the description of non-taxable government supplies under the Schedule to the GST (Non-Taxable Government Supplies) Order of the GST Act.	E.g. court fees paid to the court of an overseas jurisdiction

## Annex B – Determining whether the OVR regime applies to you



<sup>^</sup>Global turnover refers to all supplies made by you that would be taxable supplies if made in Singapore. For operators of overseas electronic marketplaces, you are also required to include the value of remote services supplied to customers in Singapore by overseas suppliers through the marketplace.

<sup>#</sup>Customers refer to only non-GST registered persons

<sup>\*</sup>To determine GST registration liability for electronic marketplaces, the value of sales made to customers in Singapore includes supplies of remote services made through the marketplace on behalf of overseas suppliers.

**Annex C – Checklist for the taxability of transactions straddling 1 Jan 2023 for a discrete supply of non-digital services**

**(1) Supplier’s invoice issued *before* 1 Jan 2023**

<b>Date of payment receipt</b>	<b>Date of service performance</b>	<b>Subject to GST?</b>	<b>Remarks</b>
<i>Before 1 Jan 2023</i>	<i>Before 1 Jan 2023</i>	No	When full payment is received and/ or full services are performed before 1 Jan 2023, the transaction is not subject to GST.
	Part before and part on/ after 1 Jan 2023		
	On or after 1 Jan 2023		
Part before and part on/ after 1 Jan 2023	<i>Before 1 Jan 2023</i>	No	
On or after 1 Jan 2023			
On or after 1 Jan 2023	Part before and part on/ after 1 Jan 2023	Partial	The part of the services performed on/ after 1 Jan 2023 is subject to GST.
Part before and part on/ after 1 Jan 2023	On or after 1 Jan 2023	Partial	The part payment received on/ after 1 Jan 2023 is subject to GST.
Part before and part on/ after 1 Jan 2023	Part before and part on/ after 1 Jan 2023	Partial	The <u>lower</u> of the payment received or value of services performed on/ after 1 Jan 2023 is subject to GST.
On or after 1 Jan 2023	On or after 1 Jan 2023	Yes	When no payment is received and no service is performed before 1 Jan 2023, the entire supply is subject to GST.

**(2) Supplier's invoice issued *on/ after* 1 Jan 2023**

<b>Date of payment receipt</b>	<b>Date of service performance</b>	<b>Subject to GST?</b>	<b>Remarks</b>
<i>Before 1 Jan 2023</i>	Before 1 Jan 2023	No	When full payment is received before 1 Jan 2023, the transaction is not subject to GST.
	Part before and part on/ after 1 Jan 2023		
	On or after 1 Jan 2023		
Part before and part on/ after 1 Jan 2023	Before 1 Jan 2023	Partial / No	The part payment received on/ after 1 Jan 2023 is subject to GST.
	Part before and part on/ after 1 Jan 2023	Partial	Alternatively, the Overseas Vendor may elect for the <u>lower</u> of (i) the payment received on/ after 1 Jan 2023 and (ii) the services performed on/ after 1 Jan 2023 to be subject to GST, if applicable.
	On or after 1 Jan 2023	Partial	
On or after 1 Jan 2023	Before 1 Jan 2023	Yes / No	When full payment is received on/ after 1 Jan 2023, the entire transaction is subject to GST.
	Part before and part on/ after 1 Jan 2023	Yes / Partial	Alternatively, the Overseas Vendor may elect for the <u>lower</u> of (i) the payment received on/ after 1 Jan 2023 and (ii) the services performed on/ after 1 Jan 2023 to be subject to GST, if applicable.
	On or after 1 Jan 2023	Yes	

**Annex D – Checklist for the taxability of transactions straddling 1 Jan 2023 for a continuous supply of non-digital services**

<b>Date of payment receipt</b>	<b>Date of service performance</b>	<b>Subject to GST?</b>	<b>Remarks</b>
Before 1 Jan 2023	<i>Before 1 Jan 2023</i>	No	When full services are performed before 1 Jan 2023, the transaction is not subject to GST.
Part before and part on/ after 1 Jan 2023			
On or after 1 Jan 2023			
Before 1 Jan 2023	Part before and part on/ after 1 Jan 2023	Partial	The part of the services performed on/ after 1 Jan 2023 is subject to GST.
Part before and part on/ after 1 Jan 2023			
On or after 1 Jan 2023			
Before 1 Jan 2023	On or after 1 Jan 2023	Yes	When full services are performed on/ after 1 Jan 2023, the entire transaction is subject to GST.
Part before and part on/ after 1 Jan 2023			
On or after 1 Jan 2023			