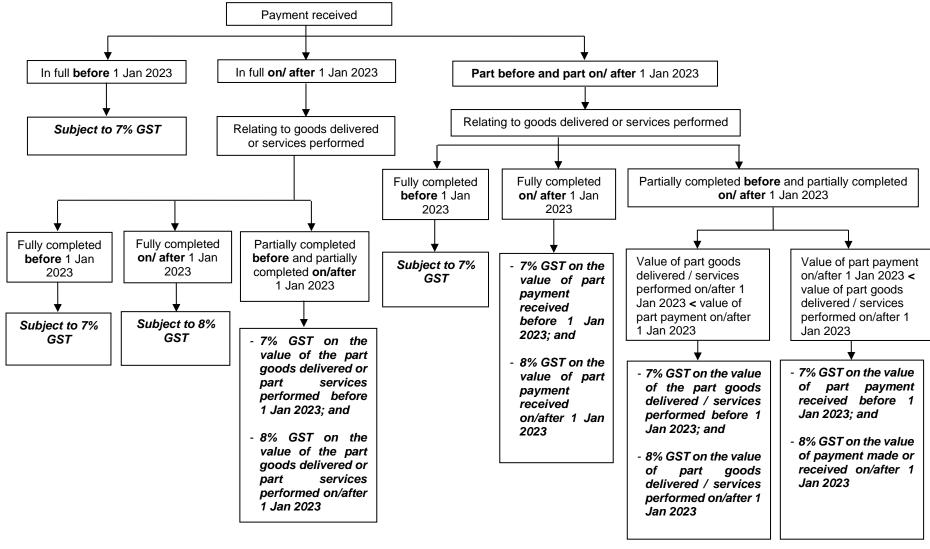
## Rate of GST chargeable on transactions straddling 1 Jan 2023

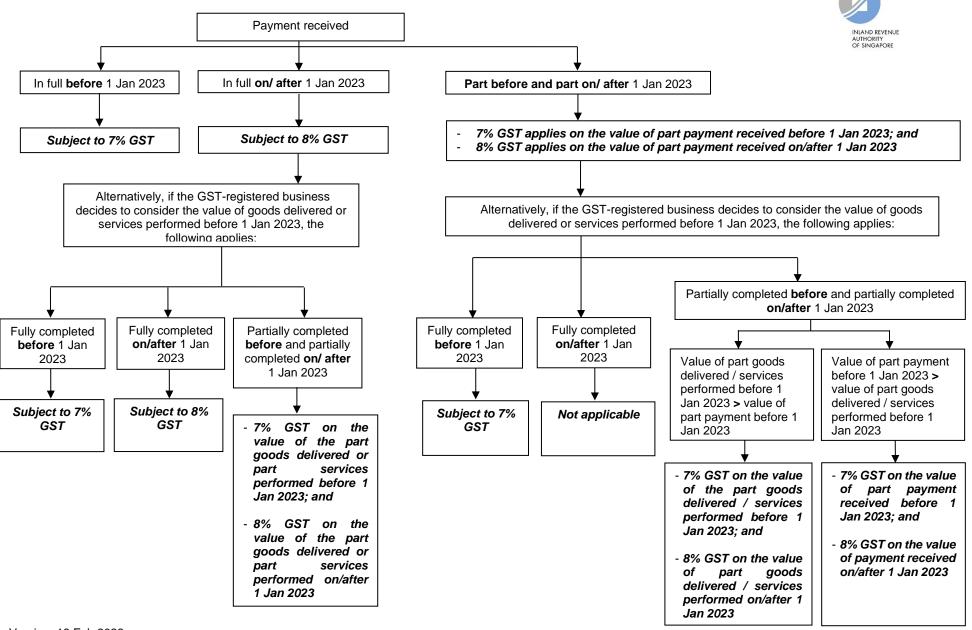
## INLAND REVENU AUTHORITY OF SINGAPORE

## (1) Invoice issued before 1 Jan 2023



Version: 18 Feb 2022

## (2) Invoice issued on/after 1 Jan 2023



Version: 18 Feb 2022