INLAND REVENUE AUTHORITY OF SINGAPORE

IRAS e-Tax Guide

Adopting GST InvoiceNow Requirement for GST-Registered Businesses (Second Edition)

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1 Aim

1.1 This e-Tax Guide explains the requirement for GST-registered businesses to transmit invoice data to IRAS using InvoiceNow-Ready Solutions by leveraging the InvoiceNow network ("GST InvoiceNow Requirement"). The Guide also provides details to support GST-registered businesses to adopt the requirement.

1.2 You should read this guide if you are an existing GST-registered business or are intending to apply for GST registration.

1.3 This Guide is not intended to provide technical system specifications or instructions on technical system implementation for the GST InvoiceNow Requirement or for InvoiceNow. For system architects, software developers and IT support personnel of Access Points Providers, Solution Providers and businesses using their own in-house enterprise solutions, the relevant technical system documents are available at APEX portal and IMDA's InvoiceNow Technical Playbook. These documents provide details on the solutioning and cover the system implementation know-how.

2 At a Glance

2.1 With the announcement of the GST InvoiceNow Requirement, GST-registered businesses will be required to submit invoice data to IRAS via the InvoiceNow network. The transmission of invoice data to IRAS will be done seamlessly through IMDA-accredited Access Point Providers via Application Programming Interface ("API") technology.

2.2 This move is in line with international trends, with governments worldwide actively promoting the adoption of e-invoicing for tax administration. The phased adoption of the GST InvoiceNow Requirement follows a pilot by IRAS, IMDA, businesses and service providers between Sep 2020 and Jun 2023.

2.3 To allow businesses sufficient lead time to prepare, the GST InvoiceNow Requirement is implemented in a calibrated and progressive manner.

(a) From 1 Nov 2025, newly incorporated companies that voluntarily register for GST are required to submit invoice data to IRAS via the InvoiceNow network. From 1 Apr 2026, this applies to all new voluntary GST registrants, regardless of their incorporation date or business structure. The GST InvoiceNow Requirement is an additional condition for voluntary GST registration. Voluntary GST registrants which are subject to the GST InvoiceNow Requirement and are non-compliant may have their registration status revoked.

(b) By 1 Apr 2031 (in phases starting from 1 Apr 2028), all remaining GST-registered businesses are required to submit invoice data to IRAS via the InvoiceNow network. The legislative amendments to implement the GST InvoiceNow Requirement for all remaining GST-registered businesses will be enacted at a later date.

2.4 More details on the phases for mandatory participation can be found in the "Phased Adoption of GST InvoiceNow Requirement" section below.

2.5 All GST-registered businesses are highly encouraged to participate as early adopters to ensure that they are able to submit invoice data to IRAS successfully using InvoiceNow-Ready Solutions via the InvoiceNow network.

2.6 Adopting InvoiceNow will help businesses better fulfil their responsibilities as GST-registered businesses, by facilitating record-keeping, billing, and payment processes. In particular, it supports new GST-registered businesses to get their compliance right from the start.

3 Key Terms

For the avoidance of doubt, the conditions and/or requirements in paragraphs 3.2, 3.3 and 3.5 have the force of law.

InvoiceNow

3.1 InvoiceNow refers to Singapore's nationwide e-invoicing network that is based on the international standard called "Peppol". It connects all businesses and facilitates the transmission of invoices within the InvoiceNow network in a standardised manner.

GST InvoiceNow Requirement

3.2 The GST InvoiceNow Requirement is a joint initiative between IRAS and IMDA to digitalise invoicing and facilitate the submission of invoice data by GST-registered businesses to IRAS by leveraging the InvoiceNow network. Under the GST InvoiceNow Requirement, GST-registered businesses are required to use InvoiceNow-Ready Solutions to submit invoice data to IRAS for tax administration.

Invoice Data

3.3 The data required to be submitted covers all data on invoices or equivalent documents that serve as bills for payment (or adjustments of bill for payment) for supplies and purchases made. This also includes invoice data relating to credit notes.

3.4 Below are some examples of such documents:

Documents that serve as bill for payment (considered as invoice data)	**Documents that do not serve as bill for payment (not considered as invoice data)**
• Sales invoice • Tax invoice • Simplified tax invoice • Serially numbered receipts • Debit notes • Credit notes The above documents are collectively referred to as "invoice", and their data are referred to as "invoice data" in this e-Tax Guide.	• Sales order • Pro-forma invoice • Statement of accounts • Letter or statement of claims

3.5 In situations where businesses would typically issue invoices but choose not to do so, businesses must still submit the data that they record into their accounting system to IRAS. This could happen, for example, when related entities make supplies to each other but opt to settle by offsetting their accounts receivable/ payable in lieu of issuing invoices and making payment.

InvoiceNow-Ready Solutions

3.6 InvoiceNow-Ready Solutions are accounting and finance software that facilitate the transmission of invoices between businesses via the InvoiceNow network. They can be purchased off-the-shelf or be customised specifically for businesses in the form of proprietary enterprise resource planning systems.

3.7 InvoiceNow-Ready Solutions connected to IRAS through IMDA-accredited Access Points will enable the transmission of invoice data to IRAS via API technology.

InvoiceNow-Ready Solution Provider ("IRSP") and IMDA-accredited Access Point Provider ("AP")

3.8 IRSPs are providers offering accounting or finance solutions which are connected to the InvoiceNow network via IMDA-accredited Access Points.

3.9 APs create and maintain the connectivity gateways i.e. Access Points that function as access nodes on the InvoiceNow network; they also ensure compliance to the Peppol standards and routing of invoices to the correct destination Access Points.

3.10 The differences between an IRSP and an AP are summarised below:

Role	IRSP	AP
What services do they provide?	• Build the software features to support the GST InvoiceNow Requirement and connectivity to the Access Points • IRSPs provide solutions with different capabilities, ranging from simple and free-of-charge invoicing functions to a full suite of accounting and finance functions	• Connect IRSPs and businesses with in-house enterprise solutions to the InvoiceNow network • Businesses will have to rely on separate accounting or finance solutions to perform accounting and finance functions
What types of businesses should approach which provider?	• Small businesses without any existing solutions • Businesses with existing solutions that fall within the list of IMDA's accredited IRSP	• Large businesses using in-house enterprise solutions that do not fall within the list of IMDA's accredited IRSP

Peppol Invoice and Peppol Submission Method

3.11 A Peppol invoice refers to an invoice created and transmitted from the supplier to the customer through the InvoiceNow network. Both the supplier and the customer must be on the InvoiceNow network before the supplier can issue a Peppol invoice to the customer.

3.12 In the Peppol submission method, a copy of the Peppol invoice data is automatically transmitted to IRAS when the Peppol invoice is routed from the supplier to the customer through the InvoiceNow network.

Solution-extracted Invoice and Solution-extracted Submission Method

3.13 A solution-extracted invoice refers to:

(a) A non-Peppol invoice issued outside the InvoiceNow network for supplies and recorded into the InvoiceNow-Ready Solution. Non-Peppol invoices include paper/ PDF invoices issued to individuals or customers who are not on the InvoiceNow network.

(b) A purchase invoice that is recorded into the InvoiceNow-Ready Solution.

3.14 In the solution-extracted submission method, a copy of the solution-extracted invoice data is automatically extracted from the InvoiceNow-Ready Solution and transmitted to IRAS regularly (e.g. daily or weekly).

Peppol ID

3.15 The Peppol ID is the unique address that enables companies, organisations, and authorities to receive business messages, such as e-invoices and e-orders, via the InvoiceNow network.

SG Peppol Directory

3.16 The SG Peppol Directory is a facility for searching Singapore businesses that are registered on the InvoiceNow network. The SG Peppol Directory allows businesses to search for other companies registered on the InvoiceNow network to send and receive e-invoices electronically through the nationwide e-invoicing network.

3.17 IRSPs and APs will need to assist businesses to register for Peppol ID and update the businesses' details in the Service Metadata Publisher ("SMP"), so that businesses can be listed on the SG Peppol Directory.

4 Overview of InvoiceNow

4.1 Launched in 2019, InvoiceNow is a nationwide e-invoicing network that is based on the Peppol standard. Managed by Infocomm Media Development Authority ("IMDA"), which is appointed as Singapore's Peppol Authority, InvoiceNow aims to connect all active businesses and encourage digitalisation through the direct transmission of invoices in standard digital format between suppliers and customers, from one finance system to another.

4.2 Within the InvoiceNow network, invoices are exchanged using a common Extensible Markup Language (or "XML") format known as the Business

Interoperability Specification Billing 3.0 Universal Business Language (or "BIS Billing 3.0 UBL"). This common standard allows users to adopt their preferred solutions, while being able to exchange invoices with their partners who may not be using the same solution but are on InvoiceNow. An upgrade to the Singapore BIS Bill 3.0 UBL Specification ("SG Peppol BIS 3.0") called the Singapore Peppol International ("PINT-SG") Specification was launched in Feb 2024. This upgraded specification enables users to experience seamless cross-border transactions. PINT-SG is also the base data format used to support the GST InvoiceNow Requirement.

4.3 The process of sending and receiving invoices in PDF format via email is not considered e-invoicing. Even though both supplier and customer issue and receive the invoice digitally in both scenarios, the customer who receives an invoice in PDF format would still need to record the details of the invoice into its own accounting system. On the other hand, the details of the invoice issued via InvoiceNow will be transmitted directly into the customer's accounting system without human intervention. This speeds up invoice processing, which results in faster digital payment, and greatly reduces the time spent verifying invoices and receiving payment.

4.4 The illustration below gives an overview of the 4-corner model under InvoiceNow. In any given business transaction, the supplier can send its invoice directly to the InvoiceNow-Ready accounting or finance solution of the customer, using the InvoiceNow-Ready Solution of the supplier's choice. The supplier will utilise the necessary information in the SG Peppol Directory to identify the customer and create the invoice. The created invoice will be sent by the supplier ("Corner 1") to the supplier's Access Point ("Corner 2") to facilitate the transmission of the invoice to the customer's Access Point ("Corner 3"), before it is transmitted to the customer ("Corner 4"). Businesses on the network can use an InvoiceNow-Ready accounting or finance solution of their choice. Once connected to InvoiceNow, the business will effectively be connected to all other businesses that are on the InvoiceNow network.

Benefits of using InvoiceNow-Ready Solutions

4.5 The adoption of InvoiceNow-Ready Solutions offers the following advantages as compared to the traditional paper or PDF-based invoicing:

(a) **Streamlined processes:** InvoiceNow-Ready Solutions enable direct transmission of e-invoices in a structured data format across different finance systems, thereby eliminating manual work involved in sending, receipting and recording of invoices into systems.

(b) **Reduced errors and costs:** InvoiceNow-Ready Solutions reduce manual processes, along with errors and rectification costs. With invoice records maintained electronically, such solutions also reduce invoice storage and retrieval costs.

(c) **Improved cashflow management:** InvoiceNow-Ready Solutions facilitate quicker invoice processing and payment, helping businesses to more effectively manage their cashflow.

4.6 For more information about InvoiceNow, please refer to the InvoiceNow FAQs or visit IMDA's website www.imda.gov.sg/invoicenow.

5 GST InvoiceNow Requirement

For the avoidance of doubt, the conditions and/or requirements in paragraphs 5.1, 5.2, 5.5(a), 5.5(b), 5.8, 5.10 and 5.25 have the force of law.

5.1 To support the nationwide InvoiceNow initiative, and as part of our ongoing transformation efforts to digitalise with the wider ecosystem and integrate tax into taxpayers' accounting and payroll systems, GST-registered businesses are required to use InvoiceNow-Ready Solutions to submit invoice data to IRAS for tax administration.

5.2 Under the GST InvoiceNow Requirement, GST-registered businesses must submit invoice data pertaining to their GST supplies and purchases to IRAS using InvoiceNow-Ready Solutions and via the InvoiceNow network. Invoices that are not issued using InvoiceNow (e.g. for supplies made to businesses not on the InvoiceNow network or supplies made via point-of-sale systems) should also be submitted to IRAS when they are recorded in the accounting system. More details on the scope of transactions can be found in the "Scope of Invoice Data to Transmit" section below.

5.3 IRAS is connected to the InvoiceNow network, via the Access Point, to receive copies of the invoice data transmitted through the InvoiceNow network, whenever businesses transact. This is achieved through the introduction of a 5th corner to the 4-corner model under InvoiceNow.

5.4 The transmission of invoice data to IRAS will be performed via API technology. When businesses activate the GST InvoiceNow Submission feature in their InvoiceNow-Ready Solutions to transmit invoice data to IRAS, IRAS will receive a copy of the invoice data whenever businesses issue or receive invoices via the InvoiceNow network, or record invoices into their InvoiceNow-Ready Solutions.

Phased Adoption of GST InvoiceNow Requirement

5.5 GST-registered businesses are required to adopt the GST InvoiceNow Requirement progressively, with mandatory participation by the following groups of businesses in the following phases:

(a) From 1 Nov 2025, for newly incorporated companies that register for GST voluntarily. The newly incorporated companies refer to companies that are incorporated within 6 months from the time they submit their application for GST registration to IRAS.

(b) From 1 Apr 2026, for all new voluntary GST registrants, regardless of incorporation date or business structure.

(c) From 1 Apr 2028,

(i) All new compulsory GST registrants; and

(ii) For existing GST-registered businesses with total annual supplies ≤ $200,000.

(d) From 1 Apr 2029, for existing GST-registered businesses with total annual supplies ≤ $1,000,000.

(e) From 1 Apr 2030, for existing GST-registered businesses with total annual supplies ≤ $4,000,000.

(f) From 1 Apr 2031, for existing GST-registered businesses with total annual supplies > $4,000,000.

5.6 For existing GST-registered businesses, the applicable phase for mandatory participation will be determined according to the total annual supplies made in all prescribed accounting periods ending in calendar year 2025. Total annual supplies refer to the total value of supplies, i.e. Box 4, which is the total value of standard-rated (Box 1), zero-rated (Box 2) and exempt supplies (Box 3).

5.7 If the total value of your supplies made in all prescribed accounting periods ending in calendar year 2025 does not cover a full year (i.e. 365 days), you may extrapolate your total supplies filed in that period by the number of days to determine a 365-day equivalent.

Newly Incorporated Companies that Register for GST Voluntarily from 1 Nov 2025

5.8 You must comply with the GST InvoiceNow Requirement if:

(a) Your business is a company;

(b) You are applying for voluntary GST registration on or after 1 Nov 2025; and

(c) The date of incorporation of your business is within 6 months from the application date of voluntary GST registration.

5.9 Please see the example below that illustrate the above conditions.

Example 1

Company A was newly incorporated on 2 May 2025. It will apply for voluntary GST registration on 2 Nov 2025.

As Company A's incorporation date (2 May 2025) is within 6 months from the date of application of its voluntary GST registration (2 Nov 2025), it is required to comply with the GST InvoiceNow Requirement and begin submitting invoice data to IRAS from its effective GST registration date.

Businesses that Register for GST Voluntarily from 1 Apr 2026

5.10 You must comply with the GST InvoiceNow Requirement if you are applying for voluntary GST registration on or after 1 Apr 2026.

5.11 Please see the example below that illustrates the above condition.

Example 2

Company B was incorporated on 1 Jan 2024. It is applying for voluntary GST registration on 15 Apr 2026.

As Company B's application date for voluntary GST registration is after 1 Apr 2026, Company B is required to comply with the GST InvoiceNow Requirement and begin submitting invoice data to IRAS from its effective GST registration date.

Businesses that Register for GST on a Compulsory Basis from 1 Apr 2028

5.12 You must comply with the GST InvoiceNow Requirement if you are applying for compulsory GST registration on or after 1 Apr 2028.

5.13 Please see the example below that illustrates the above condition.

Example 3

Company C is applying for compulsory GST registration on 24 Apr 2028.

As Company C's application date for compulsory GST registration is after 1 Apr 2028, Company C is required to adopt the GST InvoiceNow Requirement and begin submitting invoice data to IRAS from its effective GST registration date.

Existing GST-Registered Businesses that Make Total Annual Supplies of ≤ $200,000

5.14 You must comply with the GST InvoiceNow Requirement and submit invoice data from 1 Apr 2028 if your total annual supplies made in all the prescribed accounting periods ending in calendar year 2025 is ≤ $200,000.

5.15 Please see the example below that illustrates the above condition.

Example 4

Company D is an existing GST-registered business that made the following supplies in 2025:

Prescribed Accounting Periods	Total Supplies Made
Jan to Mar 2025	$25,000
Apr to Jun 2025	$25,000
Jul to Sep 2025	$25,000
Oct to Dec 2025	$25,000

With total annual supplies of $100,000 made in calendar year 2025, Company D is required to begin submitting invoice data to IRAS from 1 Apr 2028.

Existing GST-Registered Businesses that Make Total Annual Supplies of ≤ $1,000,000

5.16 You must comply with the GST InvoiceNow Requirement and submit invoice data from 1 Apr 2029 if your total annual supplies made in all the prescribed accounting periods ending in calendar year 2025 is ≤ $1,000,000.

5.17 Please see the example below that illustrates the above condition.

Example 5

Company E is an existing GST-registered business that filed GST returns for the following prescribed accounting periods:

Prescribed Accounting Periods	Total Supplies Made
Nov 2024 to Jan 2025	$200,000
Feb to Apr 2025	$200,000
May to Jul 2025	$200,000
Aug to Oct 2025	$200,000

With total annual supplies of $800,000 made in all prescribed accounting periods ending in calendar year 2025, Company E is required to comply with the GST InvoiceNow Requirement and begin submitting invoice data to IRAS from 1 Apr 2029.

Existing GST-Registered Businesses that Make Total Annual Supplies of ≤ $4,000,000

5.18 You must comply with the GST InvoiceNow Requirement and submit invoice data from 1 Apr 2030 if your total annual supplies made in all the prescribed accounting periods ending in calendar year 2025 is ≤ $4,000,000.

5.19 Please see the example below that illustrates the above condition.

Example 6

Company F is an existing GST-registered business that filed GST returns for the following prescribed accounting periods:

Prescribed Accounting Periods	Total Supplies Made
Dec 2024 to Feb 2025	$500,000
Mar to May 2025	$500,000
Jun to Aug 2025	$500,000
Sep to Nov 2025	$500,000

With total annual supplies of $2,000,000 made in all prescribed accounting periods ending in CY2025, Company F is required to comply with the GST InvoiceNow Requirement and begin submitting invoice data to IRAS from 1 Apr 2030.

Existing GST-Registered Businesses that Make Total Annual Supplies of > $4,000,000

5.20 You must comply with the GST InvoiceNow Requirement and submit invoice data from 1 Apr 2031 if your total annual supplies made in all the prescribed accounting periods ending in calendar year 2025 is > $4,000,000.

GST-Registered Businesses Without a Full 365-day GST Returns in All Prescribed Accounting Periods Ending in Calendar Year 2025

5.21 Businesses without a full 365-day GST returns in all prescribed accounting periods ending in calendar year 2025 may extrapolate their total supplies filed in that period by the number of days to determine a 365-day equivalent, i.e. to cover 365 days.

5.22 Such businesses are to use the 365-day equivalent to determine their applicable phase under the GST InvoiceNow Requirement.

5.23 Please see the example below that illustrates the above condition.

Example 7

Company G's GST returns ending in calendar year 2025 do not cover a full 365-day period. Company G may extrapolate their total supplies filed in that period by the number of days to determine a 365-day equivalent.

Company G has 4 GST returns filed in calendar year 2025 with total supplies of $1.5 million in the periods, covering 328 days:

Accounting Period Covered by GST Returns	Total Supplies Made
7 Feb to 31 Mar 2025	$250,000
1 Apr to 30 Jun 2025	$250,000
1 Jul to 30 Sep 2025	$500,000
1 Oct to 31 Dec 2025	$500,000

Company G may derive that their total annual supplies made in the prescribed accounting periods ending in CY2025 to be $1.5 million x 365 days / 328 days = $1,669,207.

Company G will be required to comply with the GST InvoiceNow Requirement and begin submitting invoice data to IRAS from 1 Apr 2030 as their total annual supplies (extrapolated) made is ≤ $4,000,000.

5.24 We strongly recommend all businesses to come onboard early ahead of their applicable phase, and plan ahead for the adoption of InvoiceNow-Ready Solutions to be compatible with the GST InvoiceNow Requirement.

Businesses Excluded from the GST InvoiceNow Requirement

5.25 We recognise that there are practical difficulties for certain groups of businesses to comply with the GST InvoiceNow Requirement. Hence, we have excluded the following businesses from the GST InvoiceNow Requirement:

Excluded Businesses	
Overseas entities	This refers to the following groups of GST-registered businesses: • Overseas businesses that are required to appoint local agents (i.e. section 33(1) agents) to handle their GST matters; and • Overseas Vendors that are registered for GST under the Overseas Vendor Registration ("OVR") Pay-only regime and OVR full regime. For the avoidance of doubt, the following GST-registered businesses are not regarded as an overseas entity and are required to comply with the GST InvoiceNow Requirement: • Overseas businesses (e.g. foreign-incorporated company) with a local branch or establishment in Singapore; and • Local businesses in Singapore with an overseas branch or establishment.
Businesses that are liable to register for GST wholly due to the Reverse Charge regime	Refers to businesses that are liable to register for GST solely by virtue of the imported services that they are making, and/ or importation of Low-Value Goods ("LVG") due to reverse charge ("RC") rules[1]. For the avoidance of doubt, businesses that make some RC transactions but did not register for GST solely by virtue of the RC rules will not be classified as "Excluded Businesses". Such businesses must comply with the GST InvoiceNow Requirement. Please refer to Annex D for more details on determining whether your business qualifies as an Excluded Business.

[1] Refer to the e-Tax Guide "GST: Reverse Charge" for information on registration rules under the reverse charge regime.

6 How Invoice Data is Transmitted to IRAS

6.1 Broadly, there are four types of submissions for transmitting invoice data to IRAS:

Type of submission	Description	Peppol/ Solution-extracted invoice	Submission method
Type 1A Submission	Supply transaction made by the supplier within the InvoiceNow network	Peppol invoice	Peppol submission method
Type 1B Submission	Corresponding purchase transaction received by the customer within the InvoiceNow network from the supply transaction under Type 1A Submission above	Solution-extracted invoice	Solution-extracted submission method
Type 2 Submission	Supply transaction made outside the InvoiceNow network	Solution-extracted invoice	Solution-extracted submission method
Type 3 Submission	Purchase transaction made outside the InvoiceNow network	Solution-extracted invoice	Solution-extracted submission method

<u>Type 1A and 1B Submissions: Supply Transaction and Corresponding Purchase Transaction made within InvoiceNow Network</u>

6.2 For a supply transaction made within the InvoiceNow network (e.g., where both the GST-registered supplier and the customer are connected to IRAS via the InvoiceNow network), the transmission of the invoice data to IRAS occurs in the following manner:

Type 1A Submission: Supply Transaction made within InvoiceNow Network (i.e., Peppol Invoice)

(a) GST-registered supplier issues a Peppol invoice for a supply transaction using its InvoiceNow-Ready Solution via the InvoiceNow network and sends the invoice to its Access Point.

IRSPs that have built in validation checks on wrongful GST charges would detect invoices from suppliers that wrongly charge GST and trigger an alert to the sender (i.e. the supplier) for his attention. For more information on this, please refer to the "Validation Checks" section.

(b) Supplier's AP forwards the invoice to the customer's Access Point.

(c) Once the invoice data is successfully sent to the customer's Access Point, a copy of the Peppol invoice will be transmitted to IRAS automatically.

(d) Customer's Access Point forwards the invoice to the customer.

Type 1B Submission: Corresponding Purchase Transaction received by the Customer within InvoiceNow Network from the Supply Transaction under Type 1A Submission (i.e., Solution-extracted Invoice)

(e) GST-registered customer receives, validates and accepts the invoice in its InvoiceNow-Ready Solution.

This would include indicating the appropriate GST Category Code(s) for purchases, the taxable purchase amount and input tax amount that the customer wishes to claim. The practice is in line with the typical process today when businesses record their purchases in their accounting systems.

(f) A copy of the recorded purchase invoice is transmitted to IRAS by way of a Solution-extracted invoice through the customer's Access Point.

Type 2 Submission: Supply Transaction made outside InvoiceNow Network (i.e., Solution-extracted invoice)

6.3 For a supply transaction made outside the InvoiceNow network (e.g., the customer is not on the InvoiceNow network, or the supply transactions are allowed to be aggregated for submission, i.e. where point-of-sale ("POS") systems are used, or where simplified tax invoices are issued), the transmission of the invoice data to IRAS occurs in the following manner:

(a) GST-registered supplier issues a paper / PDF invoice for the supply transaction to the customer and records the transaction in its InvoiceNow-Ready Solution.

IRSPs that have built in the validation check on wrongful GST charges, which would help detect invoices from suppliers that wrongly charge GST and trigger an alert to the sender (which in this case is the supplier) for his attention.

(b) A Solution-extracted invoice for the supply transaction is submitted to the supplier's Access Point.

(c) Supplier's Access Point transmits the Solution-extracted invoice to IRAS.

Type 3 Submission: Purchase Transaction made outside InvoiceNow Network (i.e., Solution-extracted invoice)

6.4 For a purchase transaction made outside the InvoiceNow network (e.g., where the GST-registered supplier is not on the InvoiceNow network, or where the purchase transaction(s) are allowed to be aggregated for submission, i.e. petty cash purchases (or PCPs)), the transmission of the invoice data to IRAS occurs in the following manner:

(a) The GST-registered customer receives a paper/ PDF invoice for the purchase transaction and records the transaction in its InvoiceNow-Ready Solution.

IRSPs that have built in the validation check on wrongful GST charges, which would help detect invoices from suppliers that wrongly charge GST and trigger an alert to the sender (which in this case is the customer) for his attention.

(b) The customer sends a Solution-extracted invoice for the purchase transaction to its Access Point.

(c) Customer's Access Point transmits the Solution-extracted invoice to IRAS.

Transmitting Credit Notes

6.5. From time to time, suppliers may issue credit notes to their customers to adjust the taxable value and GST amount in the original invoices, for example, to correct mistakes in the original invoices or to adjust for sales discounts/ rebates.

6.6. The approach for transmitting credit notes would be the same as the approach for transmitting invoice data stated in paragraphs 6.2 to 6.4 above. More details on how to perform the submission of credit notes can be found in the "Invoicing Guidance for Common GST Scenarios" section.

7 Scope of Invoice Data to Submit

For the avoidance of doubt, the conditions and/or requirements in paragraphs 7.1, 7.4 and 7.5 have the force of law.

7.1 To simplify the data collection rules under the GST InvoiceNow Requirement, GST-registered businesses are required to submit to IRAS all invoice data that is **reported in the GST return**[2], other than the excluded transactions[3] specified in the table "Excluded Transactions – Excluded from Scope" at paragraph 7.3 below ("Excluded Transactions").

7.2 In general, such Excluded Transactions have no underlying supplies or purchases but are reported solely for GST purposes (e.g. deemed supplies), or the value and timing of invoice data to be submitted to IRAS are difficult to determine (in the case of supplies of financial services).

What Businesses must submit under the GST InvoiceNow Requirement:

+ All standard-rated supplies
+ All zero-rated supplies
+ All exempt supplies
+ All standard-rated purchases
+ All zero-rated purchases
− Excluded Transactions

7.3 Please refer to the tables below for more details.

Invoice Data Reported in the GST Return – Mandatory to Submit to IRAS

Type of Supplies/ Purchases	Examples of Data to Submit	Examples of GST Category Codes[4]
Standard-rated supplies	Local sales of goods and services, including: • Supplies where GST is disregarded or suspended under certain GST schemes e.g., Approved Contract Manufacturer and Trader	• SR • NA • SRCA-S • SROVR-RS • SROVR-LVG

[2] This replaces the draft scope of transactions in the draft e-tax guide published during the Public Consultation.
[3] Excluded Transactions for the purposes of GST InvoiceNow Requirement does not have the same meaning as that in section 2 of the Goods and Services Tax (Excluded Transactions) Order.
[4] A comprehensive list of GST category codes accepted by IRAS can be found in Annex E.

Type of Supplies/ Purchases	Examples of Data to Submit	Examples of GST Category Codes[4]
	("ACMT")[5] or Approved Marine Fuel Trader Scheme ("AMFT") • Supplies where GST is accounted on a different basis other than at prevailing GST rate on gross sales value, e.g., Gross Margin Scheme ("GMS"), Discounted sales price scheme • Supplies where Customer Accounting is required to be applied • Supplies of remote services and LVG accountable by the electronic marketplace on behalf of third-party suppliers • Own supplies of remote services and LVG	• SRLVG
Zero-rated supplies	• Export sales of goods • Provision of international services	• ZR
Exempt supplies	• Sale or lease of residential properties • Local sale of investment precious metals	• ES33 • ESN33
Standard-rated purchases	• Purchases with input tax claims, e.g. purchase of business inventories from GST-registered suppliers • Purchases under certain GST schemes e.g. GMS, AMFT and Approved 3rd Party Logistics Company ("A3PL") scheme • Purchases where Customer Accounting is applied	• TX • TXNA • TXCA
Standard-rated purchases (for input tax attribution and apportionment)	These GST category codes are to be used by partially exempt traders that are required to perform input tax attribution and apportionment, for the purposes of the GST InvoiceNow Requirement[6]:	• TX-ESS • TX-N33 • TX-RE

[5] Specifically, this refers to recipient accounting when the ACMT person receives processed goods from another ACMT person and does not include the supply of value-added activities to the overseas client that is disregarded under the ACMT scheme.
[6] Please refer to section 8 of the IRAS e-Tax Guide "Guide on Recommended Digital Products/Features for ASR+" for more details.

Type of Supplies/ Purchases	Examples of Data to Submit	Examples of GST Category Codes[4]
	• Purchases where input tax is directly attributable to Regulation 33 exempt supplies and non-Regulation 33 exempt supplies • Purchases where input tax claims are residual in nature	
Zero-rated purchases	• Purchase of goods that are exported • Purchase of international services e.g. international freight charges, IDD calls	• ZP

Excluded Transactions – Excluded from Scope

Type of Supplies/ Purchases	Transactions to Exclude
Standard-rated supplies	• Deemed supplies (e.g. free goods) • Reverse charge supplies on which businesses are required to account GST
Zero-rated supplies	• Goods exported without actual sales • All exempt financial services that qualify for zero-rating • All exempt digital payment tokens ("DPT") that qualify for zero-rating
Exempt supplies	• All exempt financial services • All exempt DPTs, such as: - Exchange of DPTs for fiat currency or other DPTs - Loan of DPTs
Standard-rated purchases Zero-rated purchases	• Import permits for importation of goods • Reverse charge purchases on which businesses are entitled to input tax claims • Goods and services purchased by overseas headquarters (or overseas branches) of a Singapore branch

Invoice Data Not Reported in the GST Return – Excluded from Scope

Type of Supplies/ Purchases	Transactions to Exclude
Out-of-scope supplies	All out-of-scope supplies, such as: • Third country sales of goods • Services supplied by overseas headquarters or branches • Excluded transactions for GST purposes, such as carbon credits, regulatory fees, transfer of business as a going concern
Non-reportable purchases	All non-reportable purchases, such as: • Purchases from non-GST registered suppliers • Purchases where input tax is blocked e.g. motor car expenses • Purchases that are exempted from GST • Out-of-scope purchases from GST-registered suppliers

Submission of Invoice Data with Supplies that Fall Within and Outside the Scope

7.4 As long as the invoice or credit note has one or more line items that fall within the GST InvoiceNow Requirement, the entire invoice or credit note data must be transmitted to IRAS.

Example 8

Company H issues a tax invoice to its tenant for the following:
- A one-month refundable security deposit
- Lease rental for Apr to Jun 2026

It charges and accounts GST solely on the lease rental. The refundable security deposit is outside the scope of GST.

As the invoice contains a standard-rated supply, which is within the scope, Company H is required to transmit the entire invoice data to IRAS.

Submission of Purchase Invoice Data where Input Tax is not Claimed in Full

7.5 If the businesses incur any purchases with input tax for both business and non-business purposes, they must submit the purchase invoice data for the claimable portion. Businesses must do this by applying the relevant GST category code for the claimable portion for submission to IRAS.

7.6 Alternatively, businesses may choose to submit the entire invoice for ease of compliance. Businesses should adopt its chosen approach for its invoice data submissions consistently.

Example 9

Company I incurs mobile phone expenses amounting to $7,000 (before GST), and GST of $630. As the mobile phone expenses are incurred for both business and personal calls, Company I wishes to apply a proxy of 4/7 to apportion the portion of the expense as incurred for business purpose.

Assuming the general input tax claiming conditions are met, Company I must apply the GST category code TX and submit $4,000 as the value of standard-rated purchases and $360 as the amount of input tax to IRAS as its purchase invoice data under the GST InvoiceNow Requirement.

Alternatively, Company I may choose to submit $7,000 as the value of standard-rated purchases and $630 as the amount of input tax even if Company I only claims 4/7 of the mobile phone expenses, if doing so eases compliance. However, Company I should apply the same approach consistently for all its input tax that is not claimed in full.

Option to Transmit All Supplies and Purchases Invoice Data

7.7 Businesses may opt to transmit invoice data on transactions that fall outside the scope of the requirement if doing so eases their compliance burden. For instance, businesses may opt to transmit to IRAS invoice data relating to all transactions, including out-of-scope supply transactions, rather than to exclude the latter. Businesses will have to work with IRSPs (if applicable) and APs to enable this.

Option to Submit Invoice Data on an Aggregated Basis

7.8 Businesses may not be able to submit certain invoice data at a transactional level. Hence, they are allowed to aggregate their transactions before transmitting to IRAS for the following scenarios:

(a) Supplies made via point-of-sale ("POS") systems e.g. cash registers;

(b) Supplies where simplified tax invoices ("STI") are issued. Serially numbered receipts are considered as STI transactions; or

(c) Petty cash purchases ("PCP") e.g. staff claims and purchases using corporate cards.

7.9 Only POS, STI and PCP transactions are allowed to be submitted to IRAS on an aggregated basis. Businesses are not allowed to aggregate any other transactions for submissions to IRAS.

7.10 Aggregated invoice data are sent to IRAS in the form of solution-extracted invoices. If the submissions are made on an aggregated basis, the following MDEs should be defaulted to POS, STI or PCP accordingly:

For POS and STI transactions, the following MDEs should be defaulted to "POS" or "STI", as the case may be[7]:

(a) IBT-044 Customer Name

(b) IBT-047 Customer UEN

(c) IBT-049 Customer Endpoint ID

(d) IBT-050 and IBT-053 Customer Address

For PCP transactions, the following MDEs should be defaulted to "PCP":

(a) IBT-031 Supplier GSTN

(b) IBT-027 Supplier Name

(c) IBT-030 Supplier UEN

(d) IBT-034 Supplier Endpoint ID

(e) IBT-035 and IBT-038 Supplier Address

Example 10

Company J is a retail store which issues serially printed receipts via its POS system to its customers. As the customers are not on InvoiceNow network, the receipts are not issued via the InvoiceNow network. Company J currently processes their sales made via its POS system into its accounting system on a daily basis.

To submit the invoice data on the supplies made to IRAS, Company J may aggregate their daily sales made via POS and record the information into their InvoiceNow-Ready Solution as one single solution-extracted invoice for transmission to IRAS at a regular interval before the submission due date.

As the invoice is submitted on an aggregated basis, certain mandatory data elements ("MDEs") should be defaulted to "POS" (as seen below):

Business Term ID[8]	**Name of MDE**	**Solution-extracted invoice (Type 2 submission)**
IBT-030	Supplier ID/ Supplier UEN	Company J's UEN
IBT-031	Supplier GSTN	Company J's GSTN
IBT-049	Customer Endpoint ID	POS
IBT-050	Customer Address – Line 1	POS
IBT-053	Customer Address – Postal Code	POS
IBT-044	Customer Name	POS
IBT-047	Customer ID/ Customer UEN	POS
IBT-118	Subtotal GST Category Code	SR
IBT-151	Item GST Category Code	SR

[7] If the transaction is both POS and STI, the supplier should indicate "POS".

Example 11

Company K adopts an employee expense system where staff claims are processed into its accounting system on a weekly basis.

To transmit the invoice data on the purchases to IRAS, Company K may aggregate the employee expenses and record the information into the InvoiceNow-Ready Solution as a single solution-extracted invoice for transmission to IRAS at a regular interval (weekly in Company K's case) before the submission due date.

As the invoice is submitted on an aggregated basis, certain MDEs should be defaulted to "PCP" (as below):

Business Term ID	Name of MDE	Solution-extracted invoice (Type 3 submission)
IBT-047	Customer ID/ Customer UEN	Company K's UEN
IBT-034	Supplier Endpoint ID	PCP
IBT-035	Supplier Address – Line 1	PCP
IBT-038	Supplier Address – Postal Code	PCP
IBT-031	Supplier GSTN	PCP
IBT-027	Supplier Name	PCP
IBT-030	Supplier ID/ Supplier UEN	PCP
IBT-118	Subtotal GST Category Code	TX
IBT-151	Item GST Category Code	TX

7.11 For more details on how to complete the Mandatory Data Elements ("MDEs") for the submission of aggregated invoice data, refer to the relevant examples at Annex A (for supplies invoice data submissions) and Annex B (for purchases invoice data submissions) respectively.

Bulk Submission of Invoice Data

7.12 Businesses can perform bulk submissions of invoice data to IRAS via API. Each bulk submission data package can contain a maximum of 10 documents of the same invoice type (e.g. up to 10 invoices or 10 credit notes) and each data package should not be more than 10 MB in total data size.

7.13 Businesses may speak to their AP and/ or IRSP to find out more on how they can perform bulk submissions.

8 Due Date for Submitting Invoice Data

For the avoidance of doubt, the conditions and/or requirements in paragraphs 8.3, 8.4, 8.6 and 8.9 have the force of law.

8.1 For Peppol invoices issued and to be submitted to IRAS under Type 1A, the invoice data will generally be transmitted to IRAS on a real-time / near real-time basis as and when the invoice data is successfully transmitted to the customer via the InvoiceNow network.

8.2 For Solution-extracted invoice data (whether they are aggregated or at the transaction level) which are to be submitted to IRAS under Types 1B, 2 and 3 submissions, businesses are to make submissions on a regular basis, e.g.

weekly, monthly etc. depending on the configuration in the solutions, and within the prescribed timeline.

8.3 Businesses should work with their IRSPs or APs to perform the necessary submission as above, so as to avoid late submission of invoice data. For all submission types, the supplies or purchase invoice data must be submitted to IRAS by the earlier of:

(a) The date on which the relevant GST return is filed; and

(b) The filing due date of the relevant GST return.

The "relevant GST return" refers to the GST return covering the prescribed accounting period when the date of the transaction occurs.

8.4 The date of the transaction is determined as follows:

Types of Transaction	Date of Transaction
Supplies data	For a supply where an invoice is or is required to be issued, the date of transaction would be the issuance date of the document; and For all other supplies[8], the date of transaction would be the date the transaction is posted into the InvoiceNow-Ready Solution.
Purchases data	For a purchase where the supplier's invoice is received, the date of transaction would be the: (a) Issuance date of the document; or (b) Date the transaction is posted into the InvoiceNow-Ready Solution)[9]. For all other purchases, the date of transaction would be the date the transaction is posted into the InvoiceNow-Ready Solution.

8.5 Data extraction should be carried out regularly (e.g. daily or weekly) to avoid any delays.

[8] This generally covers situations where related parties choose to offset their accounts receivable/ payable in lieu of issuing invoices.

[9] This is only for businesses that choose to claim input tax according to the date of posting/ processing of the suppliers' invoices into the accounting system.

Example 12

Company L issues a tax invoice to its customer on 20 Mar 2026 and files the GST return for prescribed accounting period 1 Jan to 31 Mar 2026 on 20 Apr 2026.

As the date of transaction is based on invoice date, the transaction falls within the prescribed accounting period 1 Jan to 31 Mar 2026. Company L must submit the invoice data relating to the supply of goods to the customer by 20 Apr 2026, which is the earlier of the filing date (20 Apr 2026) and filing due date (30 Apr 2026).

Example 13

Company M receives a tax invoice dated 20 Mar 2026 and files GST return for the prescribed accounting period 1 Jan to 31 Mar 2026 on 15 May 2026. Company M is late in filing as the filing due date is 30 Apr 2026.

As the date of transaction is based on invoice date, the transaction falls within the prescribed accounting period 1 Jan to 31 Mar 2026. Company M must submit the invoice data relating to this purchase by 30 Apr 2026, which is the earlier of the filing date (15 May 2026) and filing due date (30 Apr 2026).

Submission of Invoice Data before the Business is GST-registered, e.g. Pre-registration GST claims

8.6 Businesses are required to submit invoice data for transactions that fall on and after the date the business become GST-registered.

8.7 Businesses are not required to submit invoice data for pre-registration GST claims on purchases. Nonetheless, they must maintain proper records and documentary evidence to support their pre-registration claims.

Example 14

Company N applied for voluntary GST registration and is GST-registered with effect from 1 Jun 2026. It has received tax invoices with GST charged and has made payment for them prior to its GST registration. It will claim these pre-registration GST claims in its first GST return for the prescribed accounting period 1 Apr to 30 Jun 2026.

Notwithstanding that Company N will be making the pre-registration GST claims in its GST return, Company N is not required to submit the invoice data relating to pre-registration GST claims under the GST InvoiceNow Requirement.

Submission of Invoice Data after the Business Ceased to be GST-registered

8.8 Businesses must submit invoice data for transactions up to the last day of their GST-registration. Supplies made by a business that has cancelled its GST registration may straddle its GST de-registration date.

8.9 For example, a business may supply a service or deliver goods before its de-registration date but issues an invoice and receives payment for that service only after it has de-registered from GST. While the business must account for the output tax on the supply in its final GST F8 return[10], the business is not required to submit the invoice data relating to this supply to IRAS, if the invoice is issued after the business has ceased to be GST-registered.

8.10 Businesses are nevertheless required to maintain proper records and documentary evidence to support their supplies and purchases straddling their GST de-registration date.

Example 15

Company O sells and delivers goods worth $10,000 on 20 Jun 2027 before it was de-registered from GST on 1 Jul 2027. The final GST F8 return covers the prescribed accounting period 1 Apr to 30 Jun 2027.

As the invoice was issued after Company O ceased to be GST-registered, Company O is not required to submit the invoice data to IRAS.

[10] Section 11B(6) of the GSTA provides that the supply is treated as taking place on the day immediately before the day ceases to be registered for GST.

8.11 Businesses may also receive invoices that are dated after their GST de-registration date, for supplies of services performed or goods delivered/made available before their GST de-registration date.

8.12 The business is not required to submit the invoice data relating to this purchase, if the invoice date falls outside the business's GST registration period.

Example 16

Company P receives a supplier's tax invoice dated 5 Jul 2027 for services rendered on 20 Jun 2027. Company P was de-registered from GST with effect from 1 Jul 2027 and the final GST F8 return covers the prescribed accounting period 1 Apr to 30 Jun 2027.

As the invoice is dated after Company P has ceased to be GST-registered, Company P is not required to submit the invoice data to IRAS.

Advance Payments

8.13 Businesses may receive advance payments from their customers, before tax invoices are issued.

8.14 The business does not need to create a separate invoice to submit the invoice data at the time the advance payment is received. The business is required to submit the invoice data to IRAS subsequently when the invoice is issued to the customer.

Example 17

Company Q issues a pro-forma invoice on to Company R on 12 Jun 2031 for the collection of advance payment. Company Q only issued the tax invoice on 10 Jul 2031 when the goods are ready for delivery to Company R.

As the pro-forma invoice is not considered a bill of payment, Company Q is not required to submit the invoice data when it issues the pro-forma invoice or receives the advance payment from Company R.

Assuming that Company Q files their GST returns for the prescribed accounting period ended 30 Sep 2031, Company Q is required to submit the invoice data based on the issuance of the tax invoice to IRAS by 20 Oct 2031, which is the earlier of the filing date (20 Oct 2031) and filing due date (31 Oct 2031).

9 Mandatory Data Elements

For the avoidance of doubt, the conditions and/or requirements in paragraphs 9.1, 9.2 and 9.7 have the force of law.

9.1 Businesses are required to adhere to a set of essential data elements that must be present and accurate in the invoice data sent to IRAS. This set of data elements is in line with the existing GST content requirements of a tax invoice and other invoices set out by the Comptroller under Regulations 11 and 13 of the GST (General) Regulations and facilitates the use of the invoice data for tax administration purposes.

9.2 When transmitting invoice data to IRAS, the supplies and purchase invoices and credit notes **must contain the following mandatory data elements ("MDEs")**:

MDEs present in both Invoice and Credit Note			
Supplier Details		**Customer Details**	
Supplier Endpoint ID	Supplier Name	Customer Endpoint ID	Customer Address – Address Line 1
Supplier Scheme ID	Supplier Address – Address Line 1	Customer Scheme ID	Customer Address – Postal Code
Supplier ID	Supplier Address – Postal Code	Customer ID	Customer Address – Country Code
Supplier GSTN	Supplier Address – Country Code	Customer Name	
Supplier Tax Scheme ID			

MDEs present in Invoice			
Customization ID	Invoice Line Identifier	Item GST Category Tax Scheme ID	Subtotal GST Category Tax Scheme ID
Profile ID	Item Name	Invoice Line Net Amount	Subtotal GST Category Rate
Doc UUID	Unit	Sum of Invoice Line Net Amount	Total GST Amount
Invoice Number	Quantity	Subtotal GST Category Tax Amount	Total Invoice Amount without GST
Invoice Issue Date	Item Net Price	Subtotal GST Category Taxable Amount	Total Invoice Amount with GST
Invoice Type Code (i.e., invoice or credit note)	Item GST Category Code	Subtotal GST Category Code	Amount due for Payment
Invoice Currency Code	Item GST Category Rate		

MDEs present in Credit Note			
Customization ID	Unit	Item GST Category Tax Scheme ID	Subtotal GST Category Rate
Profile ID	Quantity	Subtotal GST Category Tax Amount	Total GST Amount
Doc UUID	Credit Note Currency Code	Subtotal GST Category Taxable Amount	Total Credit Note Amount without GST
Credit Note Number	Credit Note Line Identifier	Credit Note Line Net Amount	Total Credit Note Amount with GST
Credit Note Date	Item Net Price	Sum of Credit Note Line Net Amount	Amount due for Payment
Invoice Type Code (i.e., invoice or credit note)	Item GST Category Code	Subtotal GST Category Code	Invoice Note
Item Name	Item GST Category Rate	Subtotal GST Category Tax Scheme ID	

9.3 To enable businesses to better understand how the MDEs are to be filled for the different types of invoice data to be transmitted, we have provided examples for common invoicing scenarios in the Annexes for reference:

Supplies Transactions (Refer to Annex A)

(a) Peppol invoices (under Type 1A Submission)

(b) Solution-extracted invoices (under Type 2 Submission)

(c) Aggregated POS or STI transactions (under Type 2 Submission)

Purchase Transactions (Refer to Annex B)

(d) Solution-extracted invoices (under Type 1B or Type 3 Submission)

(e) Aggregated PCP transactions (under Type 3 Submission)

Credit Notes (Refer to Annex C)

(f) Credit notes issued by business (under Type 1A or Type 2 Submission)

(g) Credit notes received by business (under Type 1B or Type 3 Submission)

List of GST Category Codes Accepted by IRAS

9.4 A comprehensive list of GST category codes accepted by IRAS can be found in Annex E.

9.5 This standardised set of GST category codes is provided to enable businesses to classify their supply and purchase transactions. Businesses are encouraged to incorporate the standardised set of GST category codes into their InvoiceNow-Ready Solutions or systems and use it to tag their transactions for submission to IRAS.

9.6 Such businesses may wish to work with their IRSPs or APs to map their internal tax codes as per their current business processes to the list of accepted GST category codes before submitting the invoice data to IRAS.

Customer's Information

9.7 Businesses must collect their customer's information, e.g. Customer UEN (i.e. customer's legal business registration number), Customer Name and Customer Address, which are mandatory data elements for submission to IRAS[11]. The Customer's UEN information to be provided depends on the customer's classification in the table below.

Customer category	**Required Customer's UEN**
Entities with UEN	Provide the UEN

[11] Except for sales made via "Point-of-Sale" Systems ("POS transactions") and/or where simplified tax invoices ("STI transactions") are issued and petty cash purchases ("PCP transactions").

Examples: Private limited companies, limited liability partnerships and sole proprietorships trading under a business name, charities, societies, and government agencies.	
Foreign entities with no UEN	Provide the overseas legal business registration number
Individuals trading under personal name Examples include an individual person not registered for business or an individual carrying on a business under his/ her personal name, a firm of 2 or more individuals carrying on a business under the individual's own names.	Provide "NA" for the Customer UEN, Customer Name and Customer Address fields

9.8 Businesses must maintain supporting documents to substantiate the customer information as part of their recording keeping.

Peppol Invoices Issued Without the Words "Tax Invoice"

9.9 Although Peppol invoices issued by the supplier (under Type 1A Submission) and received by the customer (under Type 1B Submission) under the InvoiceNow-Ready Solution do not contain the words "Tax Invoice", IRAS will accept the invoices as valid tax invoices which businesses may use to support their GST input tax claims. This is on the condition that all the other contents required on a tax invoice, as specified under Regulation 11 of the GST (General) Regulations are present. Any input tax claims by the business will also be subject to the normal input tax claiming conditions for GST.

9.10 On the other hand, for all other invoice data submitted to IRAS (i.e. under Type 2 and 3 Submission), the underlying invoices issued and received remain as the source document. In this regard, the words "Tax Invoice" must be shown on the underlying invoices in order for the supplier to fulfil Regulation 11 of the GST (General) Regulations, and for the customer to fulfil the normal input tax claiming conditions. When transmitting such solution-extracted invoices to IRAS, businesses need not indicate the words "Tax Invoice" on the invoices.

10 Validation Checks

Data Schema Validation Check

10.1 IRSPs and GST-registered businesses submitting invoice data to IRAS should implement a data schema validation check to ensure that the data entered is compliant with the mandatory data elements. Schematron files are available for IRSPs and GST-registered businesses to use to validate their invoice data submissions and ensure they conform with the regular XML structure.

10.2 For the avoidance of doubt, IRAS has not imposed any validation check between the invoice level amounts and the line level amounts on invoices. This is because solutions used by businesses may handle rounding differences on invoices differently. For example, some solutions may round the amounts at the line level, while others may round the amounts at the invoice level.

10.3 Please speak to your IRSPs or APs or your in-house enterprise solution providers to facilitate the development of your solution.

Validation Check on Wrongful GST Charges

10.4 IRSPs and GST-registered businesses are recommended to build the validation check on wrongful GST charges feature in their InvoiceNow-Ready Solution. This check utilises invoice data such as the Supplier GSTN, Invoice Date and GST Amount and data returned from the IRAS' Check GST Register API to detect invoices that wrongly charge GST.

10.5 Implementing this validation check will ease tax compliance and give businesses the assurance that the GST charges are legitimate. For more information, please speak to your AP or IRSP to find out how they can support you in this work. You may also refer to our guide "Recommended Features for the GST InvoiceNow Requirement" for the technical specifications.

11 Common GST Scenarios

For the avoidance of doubt, the conditions and/or requirements in paragraphs 11.2, 11.4, 11.7, 11.10, 11.13 and 11.14 have the force of law.

Issuing Credit Notes

11.1 A GST-registered business may issue a credit note to adjust information in the original invoice previously issued and submitted to IRAS (e.g. over-billings, incorrectly zero-rated a transaction that cannot qualify for zero-rating).

11.2 Invoice data relating to credit notes must be sent to IRAS under the GST InvoiceNow Requirement.

Example 18

Company S makes a local supply of customised tools and heavy machinery to Company T. As Company S is not on the InvoiceNow network, Company S issues a sales invoice in PDF to Company T and submits the supply invoice data to IRAS under Type 2 submission.

Subsequently, Company T returned the customised tools to Company Sdue to poor workmanship, and Company S agreed to provide a full refund.

As the monetary value of the supply has changed, Company S must issue a credit note to Company T, and submit the credit note data to IRAS under Type 2 submission.

11.3 In the case of adjustment to a standard-rated supply, if both the supplier and customer choose not to adjust the GST amount charged on the original invoices

in the credit note and fulfil the conditions for doing so[12], the supplier may issue the credit note without adjusting the GST amount and submit the credit note data to IRAS accordingly. The supplier should continue to apply GST Category Code "SR", even if the GST amounts are not adjusted.

11.4 If the supplier wishes to cancel an invoice, the business must issue a credit note to do so. The amounts and GST category codes on the credit note must tally with the MDEs of the original invoice.

11.5 When issuing or recording the credit note, the business must ensure that all the required MDEs of a credit note are filled.

11.6 The business should indicate the number and date of the original invoice in the following data elements Preceding Invoice Number (IBT-025) and Preceding Invoice Date (IBT-026) when submitting credit note data to IRAS. If the business is unable to identify the original invoice, these fields may be left blank. However, it must maintain documentary evidence that it has accounted for GST on the original supply.

Receiving Credit Notes

11.7 Besides issuing credit notes, a GST-registered business may, in the course of business, receive credit notes from its supplier as well. The business should receive, validate and accept the credit note in its solution, and must then submit this credit note data to IRAS. This includes indicating the appropriate purchase GST category code(s), taxable purchase amount reduced, and input tax amount reduced that the customer ultimately wishes to claim.

11.8 Alternatively, the business may submit the revised purchase invoice data net of any adjustments arising from the credit note to IRAS.

Please refer to Annex C for illustrations on how the data elements are to be populated for credit notes issued or received for submission to IRAS.

[12] Refer to www.iras.gov.sg > GST > Basics of GST > Invoicing, Price Display and Record Keeping > Invoicing Customers

Example 19

Company U receives a sales invoice in PDF for a supply of $9,000 from Company V. Company V is not on the InvoiceNow network.

Subsequently, Company V agreed to provide a volume discount of $1,000.

As the monetary value of the supply has changed, Company U receives a credit note in PDF from Company V amounting to $1,000 for the volume discount.

If Company U has not processed and submitted the original invoice ($9,000) as purchase invoice data to IRAS, Company U must submit the purchase invoice data net of the volume discount (i.e. $8,000) to IRAS under Type 3 submission. Otherwise, Company U must submit both the original invoice ($9,000), and the credit note ($1,000) as separate purchase invoice data to IRAS under Type 3 submission.

Making Resubmissions to IRAS

11.9 After the invoice has been issued and submitted to IRAS, a GST-registered business may at times need to perform adjustments that do not affect the monetary values on the invoice (e.g. updating the Invoice Note, change in GST category code from ZR to ES33 etc.) recorded in its InvoiceNow-Ready Solution.

11.10 For such transactions, if there is a revised invoice, the business must send it to IRAS and should use the same Document UUID contained in the original invoice, which is part of the functionality within InvoiceNow-Ready Solutions. Please speak to your IRSP or AP on how the resubmission process works within your InvoiceNow-Ready Solution.

11.11 IRAS will regard the last invoice or credit note submitted by the business to be the latest submission and use that record for tax administration purposes.

11.12 Where the adjustments are made via the issuance of a credit note, such adjustments would not constitute a resubmission. The issued credit note must be transmitted to IRAS as a separate invoice data (see paragraph 11.7 above).

Example 20

Company W makes a local supply to Company X. As both companies are on the InvoiceNow network, Company W issues an invoice to Company X through the InvoiceNow network and submits the supply invoice data to IRAS under Type 1A submission.

Subsequently, Company X notices that the goods delivery address indicated on the invoice is incorrect, and requests Company W to revise and resend the invoice to Company X.

As there is no change to the monetary value of the supply, if Company W amends and sends the revised invoice (using the Document UUID of the original invoice) to Company X through the InvoiceNow network, Company W must perform a resubmission of the supply invoice data to IRAS. As the revised invoice is sent to Company X via the InvoiceNow network under Type 1A Submission, this resubmission to IRAS is done automatically.

If Company X has not processed and submitted the incorrect invoice as purchase invoice data to IRAS under Type 1B submission, Company X must either submit the revised invoice as purchase invoice data to IRAS under Type 1B submission or submit both the original invoice and the revised invoice as purchase invoice data to IRAS under Type 1B submission.

Errors made in Processing Solution-extracted Invoices

11.13 Where there are errors in the solution-extracted invoices processed after the data has been submitted to IRAS (e.g. typographical errors in the invoice), businesses are required to send the revised invoice to IRAS using the same Document UUID contained in the original invoice.

Example 21

Company Y makes a local supply to Company Z. As Company Y is not on the InvoiceNow network, Company Y issues an invoice to Company Z via email and submits the supply invoice data to IRAS under the Type 2 submission method.

After submitting the sales invoice, Company Y realised that they have incorrectly entered the item name. To rectify this mistake, Company Y amends the item name in the supply invoice that was previously recorded in the InvoiceNow-Ready Solution.

As amendment is made to the invoice data submitted to IRAS previously, Company Y must resubmit the invoice data to IRAS using the same Document UUID of the original invoice.

Example 22

Company AA incorrectly keyed in the GST category code of “TX” instead of “ZP” when processing a zero-rated purchase invoice and submitted the invoice data to IRAS.

To rectify this mistake, Company AA amends the GST category code of the zero-rated purchase invoice recorded in the InvoiceNow-Ready Solution.

As the amendment is made to the invoice data submitted to IRAS previously, Company AA must resubmit the invoice data to IRAS using the same Document UUID of the original invoice.

Issuing Invoices in Foreign Currency

11.14 A GST-registered business may issue invoices denominated in foreign currency. When doing so, certain data elements such as Tax currency code, Invoice total without GST in tax currency (SGD), Invoice total with GST in tax currency (SGD), Total GST amount in tax currency (SGD) must be filled in.

Example 23

Company BB makes a local sale of goods to an overseas company amounting to US$1,000 (or S$1,350), with GST charged.

In the supplies invoice data to be submitted to IRAS, Company BB should indicate the following:

Business Term ID	**Name of MDE**	**Peppol invoice (Type 1A submission) or Solution-extracted invoice (Type 2 submission)**
IBT-005	Invoice Currency Code	USD
IBT-006	Tax Currency Code	SGD
IBT-109	Total Amount without GST (USD)	1,000.00
	Currency ID for Invoice Total Amount without GST	USD
IBT-110	Total GST Amount in invoice currency (USD)	90.00
	Currency ID for Total GST Amount	USD
IBT-112	Total Amount with GST (USD)	1,090.00
	Currency ID for Total Amount with GST	USD
BT-SG-001	Invoice total without GST in tax currency (SGD)	1,350.00
IBT-111	Total GST amount in tax currency (SGD)	121.50
	Currency ID for Total GST Amount	SGD
BT-SG-002	Invoice total with GST in tax currency (SGD)	1,471.50

11.15 The business does not need to provide the exchange rate in the invoice, but it must use the approved exchange rates specified in the e-Tax Guide "Exchange Rates for GST Purpose" to convert the foreign currency to SGD.

Invoice Submissions with Multiple Line Items involving a mix of Taxable and Non-Taxable Transactions

11.16 A GST-registered business may at times issue invoices with multiple line items with different GST treatments and GST category codes. Such invoice data may be submitted to IRAS as a single invoice.

Example 24

Company CC makes the following sales of goods to the customer:

Description	GST category code	Total value of goods (before GST, if applicable)
5 hats, delivered locally	SR	$100
8 shirts, delivered locally	SR	$200
10 pairs of shoes, exported from Singapore to overseas	ZR	$400

Company CC may issue and submit the supply invoice data as a single tax invoice to IRAS.

In the supply invoice data submission, Company CC may indicate the following information accordingly at the line-item, subtotal and total levels:

At the line-item level

Business Term ID	Name of MDE	Peppol invoice (Type 1A submission) or Solution-extracted invoice (Type 2 submission)
For the hats		
IBT-126	Invoice Line Identifier	1
IBT-129	Quantity	5
IBT-130	Unit	PC
IBT-131	Invoice Line Net Amount	100.00
	Currency ID for Invoice Line Net Amount	SGD
IBT-153	Item Name	Hat
IBT-151	Item GST Category Code	SR
IBT-152	Item GST Category Rate	9
IBT-167	Item GST Category Tax Scheme ID	GST
IBT-146	Item Net Price	20.00
For the shirts		
IBT-126	Invoice Line Identifier	2
IBT-129	Quantity	8
IBT-130	Unit	PC
IBT-131	Invoice Line Net Amount	200.00
	Currency ID for Invoice Line Net Amount	SGD
IBT-153	Item Name	Shirt
IBT-151	Item GST Category Code	SR
IBT-152	Item GST Category Rate	9
IBT-167	Item GST Category Tax Scheme ID	GST
IBT-146	Item Net Price	25.00

Example 24 (continued)

At the line-item level (continued)

Relevant Business Terms	Name of MDE	Peppol invoice (Type 1A submission) or Solution-extracted invoice (Type 2 submission)
For the shoes		
IBT-126	Invoice Line Identifier	3
IBT-129	Quantity	10
IBT-130	Unit	PC
IBT-131	Invoice Line Net Amount	400.00
	Currency ID for Invoice Line Net Amount	SGD
IBT-153	Item Name	Shoes
IBT-151	Item GST Category Code	ZR
IBT-152	Item GST Category Rate	0
IBT-167	Item GST Category Tax Scheme ID	GST
IBT-146	Item Net Price	40.00

At the subtotal level

Relevant Business Terms	Name of MDE	Peppol invoice (Type 1A submission) or Solution-extracted invoice (Type 2 submission)
For all standard-rated supplies		
IBT-116	Subtotal GST Category Taxable Amount	300.00
	Currency ID for Subtotal GST Category Taxable Amount	SGD
IBT-117	Subtotal GST Category Tax Amount	27.00
	Currency ID for Subtotal GST Category Tax Amount	SGD
IBT-118	Subtotal GST Category Code	SR
IBT-118-1	Subtotal GST Category Tax Scheme ID	GST
IBT-119	Subtotal GST Category Rate	9
For all zero-rated supplies		
IBT-116	Subtotal GST Category Taxable Amount	400.00
	Currency ID for Subtotal GST Category Taxable Amount	SGD
IBT-117	Subtotal GST Category Tax Amount	0.00
	Currency ID for Subtotal GST Category Tax Amount	SGD
IBT-118	Subtotal GST Category Code	ZR
IBT-118-1	Subtotal GST Category Tax Scheme ID	GST
IBT-119	Subtotal GST Category Rate	0

Example 24 (continued)

At the total level

Business Term ID	Name of MDE	Peppol invoice (Type 1A submission) or Solution-extracted invoice (Type 2 submission)
IBT-109	Total Amount without GST	700.00
	Currency ID for Invoice Total Amount without GST	SGD
IBT-110	Total GST Amount	27.00
	Currency ID for Total GST Amount	SGD
IBT-112	Total Amount with GST	727.00
	Currency ID for Total Amount with GST	SGD
IBT-115	Amount due for payment	727.00
	Currency ID for Amount due for payment	SGD

Completing MDEs for Different Groups of Businesses

11.17 The table below provides guidance on how different groups of GST-registered businesses should complete the Sender ID, Supplier ID and Supplier GSTN fields when issuing invoices.

Scenarios	GST invoicing requirements	How to complete the MDEs in invoice/credit note
Entity is a company	The company should reflect its GSTN on invoices that it issues to charge and account for GST on taxable supplies that it makes	• Sender ID (from SBDH[13] envelope): To use the Peppol ID[14] registered under the UEN of the company. • Supplier ID (IBT-030): To indicate the UEN of the company. This is the case even if the company owns sole-proprietorship businesses and they are issuing the invoice/ credit note. • Supplier GSTN (IBT-031): To indicate the company's GSTN.
Entity is a partnership	The partnership should reflect its GSTN on invoices that it issues to charge and account for GST on taxable supplies that it makes, or those made by partnerships with the same composition of partners.	• Sender ID (from SBDH envelope): To use the Peppol ID registered under the UEN of the partnership. • Supplier ID (IBT-030): To indicate the UEN of the partnership issuing the invoice/ credit note. • Supplier GSTN (IBT-031): To indicate the partnership's GSTN.

[13] The Standard Business Document Header ("SBDH") refers to a standardized digital envelope used to encapsulate business documents when exchanging them on the InvoiceNow network. It provides information about the routing and processing of the digital document, whether the document is in an XML or other format.

[14] GST-registered businesses who are under the Requirement would have to register for a Peppol ID to transact within the InvoiceNow network. Businesses may approach their SP or AP to register themselves in the SG Peppol Directory with their UEN and obtain a Peppol ID.

Scenarios	GST invoicing requirements	How to complete the MDEs in invoice/credit note
Entity is a Sole-proprietor ("SP")	The SP should reflect its GSTN on invoices that it issues to charge and account for GST on taxable supplies made by sole-proprietorships under the SP	• Sender ID (from SBDH envelope): If SP has UEN, to use Peppol ID registered under SP's UEN. Otherwise, if the SP has no UEN (e.g. no active sole-proprietorship business), to use the Peppol ID registered under the SP's GSTN. • Supplier ID (IBT-030): To indicate the UEN of the sole-proprietorship business that is issuing the invoice/ credit note, if it is available. If the SP has no active sole-proprietorship business, to indicate the SP's GSTN. • Supplier GSTN (IBT-031): To indicate the SP's GSTN.
Entity is under GST group registration	The GST group member should reflect the GSTN of the GST group on invoices that it issues to charge and account for GST on taxable supplies made by GST group members within the group registration	• Sender ID (from SBDH envelope): To use the Peppol ID registered under the UEN of the GST group member/ representative member of the GST group. • Supplier ID (IBT-30): To indicate the UEN of the respective GST group member issuing the invoice/ credit note. • Supplier GSTN (IBT-031): To indicate the GSTN of the GST group.
Entity is under GST divisional registration	The respective GST divisional entities should reflect its own GSTN on invoices that it issues to charge and account for GST on taxable supplies that it makes	• Sender ID (from SBDH envelope): To use the Peppol ID registered under the UEN of the parent entity. • Supplier ID (IBT-030): To indicate the UEN of the parent entity. • Supplier GSTN (IBT-031): To indicate the GSTN of the divisional entity issuing the invoice/ credit note.

Scenarios	GST invoicing requirements	How to complete the MDEs in invoice/credit note
Entity is a Section 33(2) agent of an overseas principal	For supplies made by a Section 33(2) agent on behalf of an overseas principal, the agent should use its GSTN to charge and account for GST on taxable supplies made	• Sender ID (from SBDH envelope): To use the Peppol ID registered under the UEN of the local agent. • Supplier ID (IBT-030): To indicate the UEN of the local agent. • Supplier GSTN (IBT-031): To indicate the GSTN of the local agent.

11.18 Businesses must maintain supporting documents to substantiate the customer information as part of their recording keeping.

Issuing Invoices for GST-specific Scenarios

11.19 There are situations where invoices/ credit notes are issued under certain GST-specific scenarios with specific invoicing requirement, e.g. GMS or self-billing. For these scenarios, please refer to the guidance below.

Scenario	GST invoicing requirements	How to complete the MDEs in invoice/credit note
Discounted Sale Price Scheme	Invoices to indicate that GST charged is computed at 50% of the sale price.	Both the supplier and the customer must send to IRAS the tax invoice issued/ received with: • Invoice Note (IBT-022): To indicate a remark stating that the transaction is under "Discounted Sale Price Scheme".
Gross Margin Scheme	(a) Issue a sales invoice with the statement "Goods are sold under Gross Margin Scheme. Both the seller and buyer cannot claim any input tax on the goods." (b) GST chargeable is not to be shown on the tax invoice	The supplier that issues the tax invoice must send to IRAS the tax invoice issued with: • GST Category Code (IBT-118, IBT-151): To indicate as "NA". • GST Category Rate (IBT-119, IBT-152): To indicate as "0". • Invoice Note (IBT-022): To include a remark stating that the transaction is under "Gross Margin Scheme".

Scenario	GST invoicing requirements	How to complete the MDEs in invoice/credit note
		The customer that receives the tax invoice must send to IRAS the purchase tax invoice with: • GST Category Code (IBT-118, IBT-151): To indicate as "TXNA". • GST Category Rate (IBT-119, IBT-152): To indicate as "0". • Invoice Note (IBT-022): To include a remark stating that the transaction is under "Gross Margin Scheme".
Self-billing (Buyer Created Tax Invoice)	(a) To reflect "Buyer Created Tax Invoice – Approved by Comptroller of GST" in lieu of the term "Tax Invoice" (b) A statement to inform your supplier to account for the GST as output tax – "The tax shown is your output tax due to the Comptroller of GST"	Both the customer-cum-issuer and the supplier-cum-recipient should take into account the following: • Invoice Note (IBT-022): To indicate remarks stating that the invoice is a "Buyer Created Tax Invoice" and "The tax shown is your output tax due to the Comptroller of GST". • Supplier ID (IBT-030): To indicate the Supplier's UEN. • Supplier GSTN (IBT-031): To indicate the Supplier's GSTN. • Customer ID (IBT-047): To indicate the Customer's UEN. • Customer GSTN (IBT-048): To indicate the Customer's GSTN. Invoices for self-billing can only be issued outside the InvoiceNow network and are to be transmitted to IRAS by the solution-extracted submission method. If the supplier-recipient records the self-billing invoices and transmits invoice data to IRAS by generating invoices from its own accounts receivable module, some of the invoice data transmitted

Scenario	GST invoicing requirements	How to complete the MDEs in invoice/credit note
		may differ from the self-billing invoices issued by the customer. In such a case, the supplier must be able to trace the invoice data transmitted to the self-billing invoices and provide such records upon request.
Customer Accounting for Prescribed Goods	The tax invoice is to reflect: (a) Customer's GST registration number; and (b) A statement stating "Sale made under customer accounting. Customer to account for GST of $x" or "Customer accounting: Customer to pay GST of $X to IRAS"	<u>The supplier that issues the customer accounting tax invoice must send to IRAS the tax invoice issued with:</u> • Customer GSTN (IBT-048): To indicate the Customer's GSTN. • Invoice Note (IBT-022): To indicate a remark stating either that the transaction is a "Sale made under customer accounting. Customer to account for GST of $x" or "Customer accounting: Customer to pay GST of $X to IRAS". • GST Category Code (IBT-118, IBT-151): To indicate as "SRCA-S". • GST Category Rate (IBT-119, IBT-152): To indicate as "0". <u>The customer who receives the customer accounting tax invoice must send to IRAS the purchase tax invoice with:</u> • GST Category Code (IBT-118, IBT-151) = "TXCA". • GST Category Rate (IBT-119, IBT-152) = prevailing GST rate to IRAS.

Scenario	GST invoicing requirements	How to complete the MDEs in invoice/credit note
Approved Marine Fuel Trader Scheme	The tax invoices should not show any GST amount and should contain the annotation "Payment of GST is not required under AMFT scheme"	<u>The supplier that issues the tax invoice must send to IRAS the tax invoice issued with:</u> • Invoice Note (IBT-022): To indicate a remark stating that the "Payment of GST is not required under AMFT scheme". • GST Category Code (IBT-118, IBT-151): To indicate as "NA". • GST Category Rate (IBT-119, IBT-152): To indicate as "0". <u>The customer that receives the tax invoice must send to IRAS the purchase tax invoice with:</u> • Invoice Note (IBT-022): To indicate a remark stating that the "Payment of GST is not required under AMFT scheme". • GST Category Code (IBT-118, IBT-151): To indicate as "TXNA". • GST Category Rate (IBT-119, IBT-152): To indicate as "0".

Example 25

Company DD, the GST-registered customer, arranges with Company EE, the GST-registered supplier, for Company DD to adopt self-billing.

As the customer-cum-issuer, Company DD is required to submit to IRAS the invoice data based on the MDEs for the solution-extracted invoice (Type 3 submission) and taking into account the following:

Business Term ID	**Name of MDE**	**Solution-extracted invoice (Type 3 submission)**
IBT-022	Invoice Note	Buyer Created Tax Invoice. The tax shown is your output tax due to the Comptroller of GST.
IBT-030	Supplier ID/ Supplier UEN	Company EE's UEN
IBT-031	Supplier GSTN	Company EE's GSTN
IBT-047	Customer ID/ Customer UEN	Company DD's UEN
IBT-048	Customer GSTN	Company DD's GSTN
IBT-118	Subtotal GST Category Code	TX (assuming Company DD meets the general conditions for claiming the input tax)
IBT-151	Item GST Category Code	TX (as above)

As the supplier-cum-recipient, Company EE is required to submit to IRAS the invoice data based on the MDEs for Solution-extracted invoice (Type 2 submission), and taking into account the following:

Business Term ID	**Name of MDE**	**Solution-extracted invoice (Type 2 submission)**
IBT-022	Invoice Note	Buyer Created Tax Invoice. The tax shown is your output tax due to the Comptroller of GST.
IBT-030	Supplier ID/ Supplier UEN	Company EE's UEN
IBT-031	Supplier GSTN	Company EE's GSTN
IBT-047	Customer ID/ Customer UEN	Company DD's UEN
IBT-048	Customer GSTN	Company DD's GSTN
IBT-118	Subtotal GST Category Code	SR
IBT-151	Item GST Category Code	SR

Example 26

Company FF is a GST-registered supplier who sold memory cards valued at $10,500 (excluding GST) to a local GST-registered customer, Company GG. Company FF is required to apply customer accounting on this sale to Company GG.

Company FF is required to submit to IRAS the invoice data of the customer accounting tax invoice issued to Company GG, based on the MDEs in the sample illustration in Annex A, and taking into account the following:

Business Term ID	**Name of MDE**	**Peppol invoice (Type 1A submission) or Solution-extracted invoice (Type 2 submission)**
IBT-022	Invoice Note	Sale made under customer accounting. Customer is to account for GST of $945.
IBT-118	Subtotal GST Category Code	SRCA-S
IBT-119	Subtotal GST Category Rate	0
IBT-151	Item GST Category Code	SRCA-S
IBT-152	Item GST Category Rate	0
IBT-109	Total Amount without GST	10,500.00
IBT-110	Total GST Amount	0.00
IBT-112	Total Amount with GST	10,500.00

Company GG is required to submit to IRAS the invoice data of the customer accounting tax invoice received from Company FF based on the MDEs in the sample illustration in Annex B, and taking into account the following:

Business Term ID	**Name of MDE**	**Solution-extracted invoice (Type 1B or Type 3 submission)**
IBT-022	Invoice Note	Sale made under customer accounting. Customer is to account for GST of $945.
IBT-118	Subtotal GST Category Code	TXCA
IBT-119	Subtotal GST Category Rate	9
IBT-151	Item GST Category Code	TXCA
IBT-152	Item GST Category Rate	9
IBT-109	Total Amount without GST	10,500.00
IBT-110	Total GST Amount	945.00
IBT-112	Total Amount with GST	11,445.00

Company GG must still account for the output tax according to the prevailing customer accounting rules and may claim the input tax in its GST returns according to the general input tax claiming rules.

12 Other Administrative Matters

For the avoidance of doubt, the conditions and/or requirements in paragraphs 12.9 and 12.11 have the force of law.

Data Reconciliation between the Invoice Data Submitted to IRAS and Figures Reported in the GST return

12.1 Businesses should do their due diligence to ensure that the invoice data submitted tally with what they submit in their GST returns. However, IRAS recognises that legitimate differences could arise due to reasons such as:

(a) Timing differences – e.g. where time of supplied is triggered by payment, and invoices are issued after the filing of GST return; supplies straddling GST registration, etc.

(b) Supplies where invoices are not required – e.g. deemed supplies and Reverse Charge

(c) Purchases where input tax are not claimed or not claimed in full, e.g. input tax subject to attribution or apportionment

(d) Correcting errors in F5 instead of filing F7

12.2 Businesses will not be penalised so long as they adhere to the record keeping requirements and are able to produce these records upon request to substantiate their GST reporting and invoice data submissions.

Record keeping requirements

12.3 GST-registered businesses must keep proper business and accounting records (including source documents) for at least 5 years, in such a manner that would enable IRAS to verify the figures stated in their GST returns. For more information, please refer to the e-Tax Guide “Record Keeping Guide for GST-Registered Businesses”.

12.4 This would include the storage of structured invoice data in machine-readable formats, in particular Peppol invoices in the form of XML files with all of the required MDEs.

Implications to GST Group/Divisional Registration

12.5 The implementation date for all members of new and existing GST groups/divisions will be communicated at a later date.

Example 27

On 1 Apr 2026, Company HH applies for voluntary GST registration and will join its parent company under an existing GST group.

In this case, the implementation date for the entire GST group, including Company HH, will be communicated at a later date.

12.6 When sending invoice data to IRAS, the GST group can either transmit invoice data separately (as individual members of the group), or on a consolidated basis (by the representative member of the GST group).

12.7 There could be instances where a GST group consists of an Excluded Business as a group member. In such cases, the invoice data of the Excluded Business need not be transmitted to IRAS under the requirement. The GST group may also choose to submit all invoice data to IRAS, including invoice data belonging to the Excluded Business, if doing so eases their compliance burden.

12.8 There is no change to the GST reporting requirement for entities under the GST group/division, e.g. the GST group will continue to report their GST return on a consolidated basis.

Implications to Partially Exempt Businesses

12.9 Like any other GST-registered businesses, partially exempt businesses are required to submit invoice data on purchases with input tax claims to IRAS.

12.10 However, partially exempt businesses that fail the De Minimis rule are required to perform input tax attribution and apportionment, and they may satisfy the De Minimis Rule in some accounting periods and not in others. Furthermore, partially exempt businesses would only be able to determine the actual input tax that are claimable at the end of each accounting period and tax year for longer period adjustments (where applicable).

12.11 To ease compliance, such partially exempt businesses are required to apply the appropriate GST category codes based on their assessment at the time of processing the purchases, and must submit all their purchase invoice data with GST incurred (except disallowed expenses) as part of the GST InvoiceNow Requirement, whether or not the input tax is claimed (partially or in full) and reported in the GST return. The businesses are not required to make any retrospective adjustments to the purchase invoice data at the end of the accounting period (or for longer period adjustments) based on the actual input tax claims submitted in the GST return.

12.12 Only if a partially exempt business has assessed and is certain that specific purchases with GST incurred are for the making of exempt supplies and are not claimable, then the business may opt to exclude the invoice data for these purchases from its submission.

Example 28

Company II is a partially exempt business that consistently makes significant non-Regulation 33 exempt supplies (e.g. financial hedging activities). As such, it is required to perform input tax attribution and apportionment, and it does not claim any input tax directly attributable to the making of exempt supplies. Company II has incurred GST on legal and underwriting fees that are used to carry out the non-Regulation 33 exempt supplies.

Given that Company II is certain that the GST incurred on the legal and underwriting fees is not claimable, it may opt not to transmit the invoice data on legal and underwriting fees (i.e. TX-N33) as purchase invoice data to IRAS.

API Service Disruption

12.13 In the event that there is an API service disruption (e.g. when API call is interrupted in-transit, or when you receive no response or experience unexpected error while processing the submission to IRAS), businesses are encouraged to approach their APs or IRSPs for more information about their failure management protocols.

12.14 During the API service disruption, businesses can continue to transact with their customers and suppliers via the InvoiceNow network or outside the network as this process is independent from the submission to IRAS. These failed transactions can be resubmitted to IRAS at a later period after normal IRAS API service has been restored.

12.15 In the case of API service disruption, IRAS may grant an extension of the GST filing and/or invoice data submission due dates (if required) at IRAS' discretion depending on the period and extent of the downtime. It remains the GST registered business's responsibility to ensure complete submission of all required invoice data to IRAS.

12.16 Businesses are also encouraged to put in place sufficient measures in their business continuity plans to cater for any unforeseen circumstances and activate them accordingly when the need arises.

13 Preparing Early to Adopt GST InvoiceNow-Ready Solutions

13.1 Businesses are encouraged to come onboard early and plan ahead for the adoption of InvoiceNow-Ready Solutions or make changes to their in-house enterprise solutions to be compatible with the GST InvoiceNow Requirement by taking the steps listed below.

Step 1: Ensure that your solution is InvoiceNow-Ready

13.2 Businesses with existing accounting or finance solutions, or businesses that are planning to purchase one, can check whether their preferred solution is listed on IMDA's accredited InvoiceNow-Ready Solution Providers ("IRSPs") list.

13.3 Businesses may also consider adopting the Free-of-charge InvoiceNow-Ready Solutions available for GST-registered businesses. These Free-of-charge InvoiceNow-Ready Solutions aim to reduce the costs associated with complying with the GST InvoiceNow Requirement and the expenses related to integrating their existing system infrastructure with InvoiceNow.

13.4 Large enterprises using their own in-house solutions may get in touch with an IMDA-accredited Access Point Provider to get connected to the InvoiceNow network.

Step 2: Register for InvoiceNow and obtain a Peppol ID

13.5 Businesses may approach their IRSP or AP to register themselves in the SG Peppol Directory with their UEN and obtain a Peppol ID.

Step 3: Ensure that your business can transmit invoice data successfully to IRAS

13.6 Businesses may enable the GST InvoiceNow Submission feature and test their system.

Types of InvoiceNow-Ready Solutions	**How to ensure that the business can successfully transmit invoice data to IRAS?**
Off-the-shelf accounting and finance solutions that are integrated with InvoiceNow capabilities	• The business should enable the GST InvoiceNow Submission feature so that it can transmit invoices directly from its InvoiceNow-Ready solution to IRAS. • Contact the IRSP if you need assistance.
In-house enterprise solutions	• Contact the AP to ensure that the solution is connected to IRAS and that the GST InvoiceNow Submission feature is enabled so that you can transmit invoices directly from your in-house enterprise solution to IRAS. Contact your AP if you need assistance. • Businesses should allow 3 to 12 months for system connection to IRAS.

14 Contact Information

For enquires on this e-Tax Guide, you may contact the Goods and Service Tax Division at www.iras.gov.sg (select "Contact Us").

15 Updates and Amendments

	Date of amendment	Amendments made
1	30 Jan 2026	• Amended paragraph 7.3 to include more details on what types of partially exempt businesses are required to use TX-ESS, TX-N33 and TX-RE GST category codes. • Amended paragraph 9.7 to provide more clarity on how to fill in the required customer details. • Amended paragraph 12.11 and added new paragraph 12.12 and new example 24 to clarify that partially exempt businesses must submit all their purchase invoice with GST incurred (except disallowed expenses). • Added new paragraph 13.3 to introduce the Free-of-Charge Solution Packages. • Added new scenarios in Annexes A to C to provide examples for solution-extracted invoices and credit notes issued by GST-registered suppliers who are individuals / issued to customers who are individuals. • Other editorial changes, including rearrangements.
2	9 March 2026	• Amended paragraph 2.3 to introduce the phases for mandatory participation. • Amended and added new paragraphs 5.5 to 5.24 on the details of the phases for mandatory participation. • Amended paragraphs 11.1, 11.7 and added 11.8 to provide clarity on the submission of credit note data. • Amended paragraph 12.5 on the implementation date for existing and new GST groups/divisions. • Amended paragraph 12.13 to 12.16 to provide more clarity on business continuity plans the event of an API service downtime. • Other editorial changes, including rearrangements.

Annex A – Sample Examples of Supplies Invoice Submissions

For detailed explanation on the MDEs, you may refer to **Invoice Data Submission API Interface Specs on the GST InvoiceNow Requirement** available at APEX portal. We **strongly advise** you to reach out to your AP and/ or IRSP. You may work with your AP or IRSP to auto-populate the values for applicable MDEs.

Notes:

- For submission of aggregated invoice data for supplies (i.e. aggregated POS or STI transactions), businesses are to indicate "POS" or "STI" (as the case may be) for certain MDEs when recording the aggregated invoice data in the InvoiceNow solution for the transmission to IRAS.

Business Term ID	Name of MDE	Peppol invoice (Type 1A submission)	Solution-extracted invoice (Type 2 submission)	Aggregated POS or STI transactions (Type 2 submission)
IBT-024	Customization ID	(Auto-populated by software) For SG Peppol BIS: urn:cen.eu:en16931:2017#conformant#urn:fdc:peppol.eu:2017:poacc:billing:international:sg:3.0 For PINT SG: urn:peppol:pint:billing-1@sg-1	(Auto-populated by software) For SG Peppol BIS: urn:cen.eu:en16931:2017#conformant#urn:fdc:peppol.eu:2017:poacc:billing:LocalTaxInvoice:sg:1.0 For PINT SG: urn:peppol:pint:billing-1@sg-1:LocalTaxInvoice:sg:1.0	(Auto-populated by software) For SG Peppol BIS: urn:cen.eu:en16931:2017#conformant#urn:fdc:peppol.eu:2017:poacc:billing:LocalTaxInvoice:sg:1.0 For PINT SG: urn:peppol:pint:billing-1@sg-1:LocalTaxInvoice:sg:1.0
IBT-023	Profile ID	(Auto-populated by software) For SG Peppol BIS: urn:fdc:peppol.eu:2017:poacc:billing:01:1.0 For PINT SG: urn:peppol:bis:billing	(Auto-populated by software) For SG Peppol BIS: urn:fdc:peppol.eu:2017:poacc:billing:01:1.0 For PINT SG: urn:peppol:bis:billing	(Auto-populated by software) For SG Peppol BIS: urn:fdc:peppol.eu:2017:poacc:billing:01:1.0 For PINT SG: urn:peppol:bis:billing
IBT-001	Invoice Number	INV001	INV001	INV001
BT-SG-003	Doc UUID	(Auto-populated by software)	(Auto-populated by software)	(Auto-populated by software)

Business Term ID	Name of MDE	Peppol invoice (Type 1A submission)	Solution-extracted invoice (Type 2 submission)	Aggregated POS or STI transactions (Type 2 submission)
		bfeac3d0-82d8-4195-9d88-53b3547f83a3	bfeac3d0-82d8-4195-9d88-53b3547f83a3	bfeac3d0-82d8-4195-9d88-53b3547f83a3
IBT-002	Invoice Issue Date	2024-11-30	2024-11-30	2024-11-30
IBT-003	Invoice Type Code	380	380	380
IBT-005	Invoice Currency Code	SGD	SGD	SGD
IBT-034	Supplier Endpoint ID	(Supplier's Peppol ID) SGUEN202012345M	(Supplier's Peppol ID) SGUEN202012345M	(Supplier's Peppol ID) SGUEN202012345M
IBT-034-1	Supplier Scheme ID	(Auto-populated by software) 0195	(Auto-populated by software) 0195	(Auto-populated by software) 0195
IBT-035	Supplier Address - Line 1	55 Abbey Road	55 Abbey Road	55 Abbey Road
IBT-038	Supplier Address – Postal Code	345678	345678	345678
IBT-040	Supplier Address – Country Code	SG	SG	SG
IBT-031	Supplier GSTN	M12345678D	M12345678D	M12345678D
IBT-031-1	Supplier Tax Scheme ID	GST	GST	GST
IBT-027	Supplier Name	Seller Full Name Pte Ltd	Seller Full Name Pte Ltd	Seller Full Name Pte Ltd

Business Term ID	Name of MDE	Peppol invoice (Type 1A submission)	Solution-extracted invoice (Type 2 submission)	Aggregated POS or STI transactions (Type 2 submission)
IBT-030	Supplier UEN	202012345M	202012345M	202012345M
IBT-049	Customer Endpoint ID	(Customer's Peppol ID) SGUEN201888888A	(C5UID + Customer's UEN[15]) C5UID201888888A	POS
IBT-049-1	Customer Scheme ID	(Auto-populated by software) 0195	(Auto-populated by software) 0195	(Auto-populated by software) 0195
IBT-050	Customer Address - Line 1	88 Orchard Road	88 Orchard Road	POS
IBT-053	Customer Address – Postal Code	020888	020888	POS
IBT-055	Customer Address – Country Code	SG	SG	SG
IBT-044	Customer Name[16]	Buyer Full Name Pte Ltd	Buyer Full Name Pte Ltd	POS
IBT-047	Customer UEN[17]	201888888A	201888888A	POS
IBT-110	Total GST Amount	175.05	175.05	(Submit aggregated value recorded in the accounting solution) 900.00

[15] If the customer is an individual, the supplier is not required to indicate the individual's NRIC or name, and may indicate "NA" instead.
[16] Ibid.
[17] Ibid.

Business Term ID	Name of MDE	Peppol invoice (Type 1A submission)	Solution-extracted invoice (Type 2 submission)	Aggregated POS or STI transactions (Type 2 submission)
	Currency ID for Total GST Amount	SGD	SGD	SGD
IBT-116	Subtotal GST Category Taxable Amount	1945.00	1945.00	(Submit aggregated value recorded in the accounting solution) 10000.00
	Currency ID for Subtotal GST Category Taxable Amount	SGD	SGD	SGD
IBT-117	Subtotal GST Category Tax Amount	175.05	175.05	(Submit aggregated value recorded in the accounting solution) 900.00
	Currency ID for Subtotal GST Category Tax Amount	SGD	SGD	SGD
IBT-118	Subtotal GST Category Code	SR	SR	SR
IBT-118-1	Subtotal GST Category Tax Scheme ID	GST	GST	GST
IBT-119	Subtotal GST Category Rate	9	9	9
IBT-106	Sum of Invoice Line Net Amount	1945.00	1945.00	(Submit aggregated value recorded in the accounting solution) 10000.00
	Currency ID for Sum of Invoice Line Net Amount	SGD	SGD	SGD

Business Term ID	Name of MDE	Peppol invoice (Type 1A submission)	Solution-extracted invoice (Type 2 submission)	Aggregated POS or STI transactions (Type 2 submission)
IBT-109	Total Amount without GST	1945.00	1945.00	(Submit aggregated value recorded in the accounting solution) 10000.00
	Currency ID for Invoice Total Amount without GST	SGD	SGD	SGD
IBT-112	Total Amount with GST	2120.05	2120.05	(Submit aggregated value recorded in the accounting solution) 10900.00
	Currency ID for Total Amount with GST	SGD	SGD	SGD
IBT-115	Amount due for payment	2120.05	2120.05	(Submit aggregated value recorded in the accounting solution) 10900.00
	Currency ID for Amount due for payment	SGD	SGD	SGD
IBT-126	Invoice Line Identifier	1	1	1
IBT-129	Quantity	1	1	1
IBT-130	Unit	PC	PC	LOT
IBT-131	Invoice Line Net Amount	1945.00	1945.00	(Submit aggregated value recorded in the accounting solution)

Business Term ID	Name of MDE	Peppol invoice (Type 1A submission)	Solution-extracted invoice (Type 2 submission)	Aggregated POS or STI transactions (Type 2 submission)
				10000.00
	Currency ID for Invoice Line Net Amount	SGD	SGD	SGD
IBT-153	Item Name	(Description of the item on the invoice line) ABC Laptop	(Description of the item on the invoice line) ABC Laptop	(Description of aggregated invoice line) Daily Sales from XYZ Outlet
IBT-151	Item GST Category Code	SR	SR	SR
IBT-152	Item GST Category Rate	9	9	9
IBT-167	Item GST Category Tax Scheme ID	GST	GST	GST
IBT-146	Item Net Price	1945.00	1945.00	(Submit aggregated value recorded in the accounting solution) 10000.00
	Currency ID for Item Net Price	SGD	SGD	SGD

Annex B – Sample Examples of Purchase Invoice Submissions

For detailed explanation on the MDEs, you may refer to **Invoice Data Submission API Interface Specs on the GST InvoiceNow Requirement** available at APEX portal. We **strongly advise** you to reach out to your AP and/ or IRSP. You may work with your AP or IRSP to auto-populate the values for applicable MDEs.

Notes:

- For submission of aggregated invoice data for purchases (i.e. aggregated PCP transactions), businesses are to indicate "PCP" for certain MDEs when recording the aggregated purchase invoice data in the InvoiceNow solution for transmission to IRAS.

Business Term ID	Name	Solution-extracted invoice (Type 1B and 3 submissions)	Aggregated PCP transactions (Type 3 submissions)
IBT-024	Customization ID	(Auto-populated by software) For SG Peppol BIS: urn:cen.eu:en16931:2017#conformant#urn:fdc:peppol.eu:2017:poacc:billing:international:sg:3.0 For PINT SG: urn:peppol:pint:billing-1@sg-1	(Auto-populated by software) For SG Peppol BIS: urn:cen.eu:en16931:2017#conformant#urn:fdc:peppol.eu:2017:poacc:billing:international:sg:3.0 For PINT SG: urn:peppol:pint:billing-1@sg-1
IBT-023	Profile ID	(Auto-populated by software) For SG Peppol BIS: urn:fdc:peppol.eu:2017:poacc:Payables:01:1.0 For PINT SG: urn:peppol:bis:Payables	(Auto-populated by software) For SG Peppol BIS: urn:fdc:peppol.eu:2017:poacc:Payables:01:1.0 For PINT SG: urn:peppol:bis:Payables
IBT-001	Invoice ID	INV001	INV001
BT-SG-003	Doc UUID	(Auto-populated by software)	(Auto-populated by software)

Business Term ID	Name	Solution-extracted invoice (Type 1B and 3 submissions)	Aggregated PCP transactions (Type 3 submissions)
		bfeac3d0-82d8-4195-9d88-53b3547f83a3	550e8400-e29b-41d4-a716-446655440000
IBT-002	Invoice Issue Date	2024-11-30	2024-11-30
IBT-003	Invoice Type Code	380	380
IBT-005	Invoice Currency Code	SGD	SGD
IBT-034	Supplier Endpoint ID	(Supplier's Peppol ID) SGUEN202012345M	PCP
IBT-034-1	Supplier Scheme ID	(Auto-populated by software) 0195	(Auto-populated by software) 0195
IBT-035	Supplier Address - Line 1	55 Abbey Road	PCP
IBT-038	Supplier Address – Postal Code	3455555	PCP
IBT-040	Supplier Address – Country Code	SG	SG
IBT-031	Supplier GSTN	M12345678D	PCP
IBT-031-1	Supplier Tax Scheme ID	GST	GST
IBT-027	Supplier Name	Seller Full Name Pte Ltd	PCP

Business Term ID	Name	Solution-extracted invoice (Type 1B and 3 submissions)	Aggregated PCP transactions (Type 3 submissions)
IBT-030	Supplier UEN	202012345M	PCP
IBT-049	Customer Endpoint ID	(Customer's Peppol ID) SGUEN201888888A	(C5UID + Customer UEN) C5UID201888888A
IBT-049-1	Customer Scheme ID	(Auto-populated by software) 0195	(Auto-populated by software) 0195
IBT-050	Customer Address - Line 1	88 Orchard Road	88 Orchard Road
IBT-053	Customer Address – Postal Code	020888	020888
IBT-055	Customer Address – Country Code	SG	SG
IBT-044	Customer Name	Buyer Full Name PTE LTD	Buyer Full Name PTE LTD
IBT-047	Customer UEN	201888888A	201888888A
IBT-110	Total GST Amount	175.05	(Submit aggregated value recorded in the accounting solution) 900.00
	Currency ID for Total GST Amount	SGD	SGD

Business Term ID	Name	Solution-extracted invoice (Type 1B and 3 submissions)	Aggregated PCP transactions (Type 3 submissions)
IBT-116	Subtotal GST Category Taxable Amount	1945.00	(Submit aggregated value recorded in the accounting solution) 10000.00
	Currency ID for Subtotal GST Category Taxable Amount	SGD	SGD
IBT-117	Subtotal GST Category Tax Amount	175.05	(Submit aggregated value recorded in the accounting solution) 900.00
	Currency ID for Subtotal GST Category Tax Amount	SGD	SGD
IBT-118	Subtotal GST Category Code	TX	TX
IBT-118-1	Subtotal GST Category Tax Scheme ID	GST	GST
IBT-119	Subtotal GST Category Rate	9	9
IBT-106	Sum of Invoice Line Net Amount	1945.00	(Submit aggregated value recorded in the accounting solution) 10000.00
	Currency ID for Sum of Invoice Line Net Amount	SGD	SGD

Business Term ID	Name	Solution-extracted invoice (Type 1B and 3 submissions)	Aggregated PCP transactions (Type 3 submissions)
IBT-109	Total Amount without GST	1945.00	(Submit aggregated value recorded in the accounting solution) 10000.00
	Currency ID for Invoice Total Amount without GST	SGD	SGD
IBT-112	Total Amount with GST	2120.05	(Submit aggregated value recorded in the accounting solution) 10900.00
	Currency ID for Total Amount with GST	SGD	SGD
IBT-115	Amount due for payment	2120.05	(Submit aggregated value recorded in the accounting solution) 10900.00
	Currency ID for Amount due for payment	SGD	SGD
IBT-126	Invoice Line Identifier	1	1
IBT-129	Quantity	1	1
IBT-130	Unit	PC	LOT

Business Term ID	Name	Solution-extracted invoice (Type 1B and 3 submissions)	Aggregated PCP transactions (Type 3 submissions)
IBT-131	Invoice Line Net Amount	1945.00	(Submit aggregated value recorded in the accounting solution) 10000.00
	Currency ID for Invoice Line Net Amount	SGD	SGD
IBT-153	Item Name	(Description of the item on the invoice line) Speakers	(Description of aggregated invoice line) Staff claims for the month of Jan 2029
IBT-151	Item GST Category Code	TX	TX
IBT-152	Item GST Category Rate	9	9
IBT-167	Item GST Category Tax Scheme ID	GST	GST
IBT-146	Item Net Price	1945.00	(Submit aggregated value recorded in the accounting solution) 10000.00
	Currency ID for Item Net Price	SGD	SGD

Annex C – Sample Examples of Credit Note Submissions

Credit Notes Issued by Business

Business Term ID	Name	Peppol credit note (Type 1A submission)	Solution-extracted credit note (Type 2 submission)
IBT-024	Customization ID	(Auto-populated by software) For SG Peppol BIS: urn:cen.eu:en16931:2017#conformant#urn:fdc:peppol.eu:2017:poacc:billing:international:sg:3.0 For PINT SG: urn:peppol:pint:billing-1@sg-1	(Auto-populated by software) For SG Peppol BIS: urn:cen.eu:en16931:2017#conformant#urn:fdc:peppol.eu:2017:poacc:billing:international:sg:3.0 For PINT SG: urn:peppol:pint:billing-1@sg-1
IBT-023	Profile ID	(Auto-populated by software) For SG Peppol BIS: urn:fdc:peppol.eu:2017:poacc:billing:01:1.0 For PINT SG: urn:peppol:bis:billing	(Auto-populated by software) For SG Peppol BIS: urn:fdc:peppol.eu:2017:poacc:billing:01:1.0 For PINT SG: urn:peppol:bis:billing
IBT-001	Credit Note Number	CN001	CN001
BT-SG-003	Doc UUID	(Auto-populated by software) bfeac3d0-82d8-4195-9d88-53b3547f83a3	(Auto-populated by software) bfeac3d0-82d8-4195-9d88-53b3547f83a3
IBT-002	Credit Note Date	2024-11-30	2024-11-30
IBT-003	Invoice Type Code	381	381

Business Term ID	Name	Peppol credit note (Type 1A submission)	Solution-extracted credit note (Type 2 submission)
IBT-022	Invoice Note	Credit Note raised against Invoice Number INV001 as goods returned	Credit Note raised against Invoice Number INV001 as goods returned
IBT-005	Credit Note Currency Code	SGD	SGD
IBT-025	Preceding Invoice Number	(Optional) INV001	(Optional) INV001
IBT-026	Preceding Invoice Issue Date	(Optional) 2024-11-30	(Optional) 2024-11-30
IBT-034	Supplier Endpoint ID	(Supplier's Peppol ID) SGUEN202012345M	(Supplier's Peppol ID) SGUEN202012345M
IBT-034-1	Supplier Scheme ID	(Auto-populated by software) 0195	(Auto-populated by software) 0195
IBT-035	Supplier Address - Line 1	55 Abbey Road	55 Abbey Road
IBT-038	Supplier Address – Postal Code	345678	345678
IBT-040	Supplier Address – Country Code	SG	SG
IBT-031	Supplier GSTN	M12345678D	M12345678D
IBT-031-1	Supplier Tax Scheme ID	GST	GST
IBT-027	Supplier Name	Full Formal Seller Name LTD	Full Formal Seller Name LTD
IBT-030	Supplier UEN	202012345M	202012345M

Business Term ID	Name	Peppol credit note (Type 1A submission)	Solution-extracted credit note (Type 2 submission)
IBT-049	Customer Endpoint ID	(Customer's Peppol ID) SGUEN201888888A	(C5UID + Customer UEN[18]) C5UID201888888A
IBT-049-1	Customer Scheme ID	(Auto-populated by software) 0195	(Auto-populated by software) 0195
IBT-050	Customer Address - Line 1	88 Orchard Road	88 Orchard Road
IBT-053	Customer Address – Postal Code	020888	020888
IBT-055	Customer Address – Country Code	SG	SG
IBT-044	Customer Name[19]	Buyer Full Name PTE LTD	Buyer Full Name PTE LTD
IBT-047	Customer UEN[20]	201888888A	201888888A
IBT-110	Total GST Amount	45.00	45.00
	Currency ID for Total GST Amount	SGD	SGD
IBT-116	Subtotal GST Category Taxable Amount	500.00	500.00

[18] Ibid.
[19] Ibid.
[20] Ibid.

Business Term ID	Name	Peppol credit note (Type 1A submission)	Solution-extracted credit note (Type 2 submission)
	Currency ID for Subtotal GST Category Taxable Amount	SGD	SGD
IBT-117	Subtotal GST Category Tax Amount	45.00	45.00
	Currency ID for Subtotal GST Category Tax Amount	SGD	SGD
IBT-118	Subtotal GST Category Code	SR	SR
IBT-118-1	Subtotal GST Category Tax Scheme ID	GST	GST
IBT-119	Subtotal GST Category Rate	9	9
IBT-106	Sum of Credit Note Line Net Amount	500.00	500.00
	Currency ID for Sum of Invoice Line Net Amount	SGD	SGD
IBT-109	Total Amount without GST	500.00	500.00
	Currency ID for Invoice Total Amount without GST	SGD	SGD
IBT-112	Total Amount with GST	545.50	545.50
	Currency ID for Total Amount with GST	SGD	SGD

Business Term ID	Name	Peppol credit note (Type 1A submission)	Solution-extracted credit note (Type 2 submission)
IBT-115	Amount due for payment	545.50	545.50
	Currency ID for Amount due for payment	SGD	SGD
IBT-126	Credit Note Line Identifier	1	1
IBT-129	Quantity	1	1
IBT-130	Unit	PC	PC
IBT-131	Credit Note Line Net Amount	500.00	500.00
	Currency ID for Credit Note Line Net Amount	SGD	SGD
IBT-153	Item Name	(Description of the item on the invoice line) Speakers	(Description of the item on the invoice line) Speakers
IBT-151	Item GST Category Code	SR	SR
IBT-152	Item GST Category Rate	9	9
IBT-167	Item GST Category Tax Scheme ID	GST	GST
IBT-146	Item Net Price	500.00	500.00
	Currency ID for Item Net Price	SGD	SGD

Credit Notes Received by Business

Business Term ID	Name	Solution-extracted credit note (Type 1B or Type 3 submission)
IBT-024	Customization ID	(Auto-populated by software) For SG Peppol BIS: urn:cen.eu:en16931:2017#conformant#urn:fdc:peppol.eu:2017:poacc:billing:international:sg:3.0 For PINT SG: urn:peppol:pint:billing-1@sg-1
IBT-023	Profile ID	(Auto-populated by software) For SG Peppol BIS: urn:fdc:peppol.eu:2017:poacc:billing:01:1.0 For PINT SG: urn:peppol:bis:billing
IBT-001	Credit Note Number	CN001
BT-SG-003	Doc UUID	(Auto-populated by software) bfeac3d0-82d8-4195-9d88-53b3547f83a3
IBT-002	Credit Note Date	2024-11-30
IBT-003	Invoice Type Code	381
IBT-022	Invoice Note	Credit Note raised for goods return Invoice Number INV001
IBT-005	Credit Note Currency Code	SGD

Business Term ID	Name	Solution-extracted credit note (Type 1B or Type 3 submission)
IBT-025	Preceding Invoice Number	(Optional) INV001
IBT-026	Preceding Invoice Issue Date (optional field)	2024-11-30
IBT-034	Supplier Endpoint ID	(Supplier's Peppol ID) SGUEN202012345M
IBT-034-1	Supplier Scheme ID	(Auto-populated by software) 0195
IBT-035	Supplier Address – Line 1	55 Abbey Road
IBT-038	Supplier Address – Postal Code	345678
IBT-040	Supplier Address – Country Code	SG
IBT-031	Supplier GSTN	M12345678D
IBT-031-1	Supplier Tax Scheme ID	GST
IBT-027	Supplier Name	Full Formal Seller Name LTD
IBT-030	Supplier UEN	202012345M
IBT-049	Customer Endpoint ID	(C5UID + Customer UEN) C5UID201888888A
IBT-049-1	Customer Scheme ID	(Auto-populated by software) 0195

Business Term ID	Name	Solution-extracted credit note (Type 1B or Type 3 submission)
IBT-050	Customer Address - Line 1	88 Orchard Road
IBT-053	Customer Address – Postal Code	020888
IBT-055	Customer Address – Country Code	SG
IBT-044	Customer Name	Buyer Full Name PTE LTD
IBT-047	Customer UEN	201888888A
IBT-110	Total GST Amount	45.00
	Currency ID for Total GST Amount	SGD
IBT-116	Subtotal GST Category Taxable Amount	500.00
	Currency ID for Subtotal GST Category Taxable Amount	SGD
IBT-117	Subtotal GST Category Tax Amount	45.00
	Currency ID for Subtotal GST Category Tax Amount	SGD
IBT-118	Subtotal GST Category Code	SR
IBT-118-1	Subtotal GST Category Tax Scheme ID	GST
IBT-119	Subtotal GST Category Rate	9
IBT-106	Sum of Credit Note Line Net Amount	500.00
	Currency ID for Sum of Credit Note Line Net Amount	SGD

Business Term ID	Name	Solution-extracted credit note (Type 1B or Type 3 submission)
IBT-109	Total Amount without GST	500.00
	Currency ID for Credit Note Total Amount without GST	SGD
IBT-112	Total Amount with GST	545.00
	Currency ID for Total Amount with GST	SGD
IBT-115	Amount due for payment	545.00
	Currency ID for Amount due for payment	SGD
IBT-126	Credit Note Line Identifier	1
IBT-129	Quantity	1
IBT-130	Unit	PC
IBT-131	Credit Note Line Net Amount	500.00
	Currency ID for Credit Note Line Net Amount	SGD
IBT-153	Item Name	(Description of the item on the invoice line) Speakers
IBT-151	Item GST Category Code	TX
IBT-152	Item GST Category Rate	9
IBT-167	Item GST Category Tax Scheme ID	GST
IBT-146	Item Net Price	500.00
	Currency ID for Item Net Price	SGD

Annex D – Examples of RC Businesses that are Excluded Businesses

Only businesses that are required to register for GST solely by virtue of the imported services that they are making, and/ or importation of LVG due to reverse charge would be considered as Excluded Businesses.

Example 29: Businesses who are applying for GST registration and wish to determine whether they are an Excluded Business

Retrospective basis	**Business A**	**Business B**
Determination date	31 Dec 2028	31 Dec 2029
Assessed period	Calendar year 2028	Calendar year 2029
Total value of imported services and LVG	S$1,100,000	S$1,200,000
Total value of local sales of goods/ provision of services	**S$10,000**	**S$1,300,000**
Total	S$1,110,000	S$2,500,000
Excluded Business?	Yes Business A would be liable to register for GST only under reverse charge	No Business B would be liable to register for GST under the normal rules

Prospective basis	**Business C**	**Business D**
Determination date	23 Sep 2028	15 May 2029
Assessed period	12 months from the determination date	
Total forecast value of imported services and LVG	S$1,500,000	S$1,900,000
Total forecast value of local sales of goods/ provision of services	**S$20,000**	**S$1,800,000**
Total	S$1,520,000	S$3,700,000
Excluded Business?	Yes Business C would be liable to register for GST only under reverse charge	No Business D would be liable to register for GST under the normal rules

An existing business that was GST-registered solely due to obligations under reverse charge regime would cease to qualify as an Excluded Business if any of the following situations arise:

- Retrospective basis: At the end of any calendar year, the total value of taxable supplies (excluding reverse charge supplies) has exceeded S$1 million; or
- Prospective basis: At any point in time, the total value of taxable supplies (excluding reverse charge supplies) will be exceeding S$1 million.

Businesses should therefore monitor their taxable supplies to assess if they continue to qualify as "Excluded Businesses". If there is a change in the value of their taxable supplies such that they are required to register for GST, such businesses will have to notify IRAS within 30 days from the date the liability arises and onboard the GST InvoiceNow Requirement.

Example 30: Existing reverse charge businesses monitoring their taxable supplies

Retrospective basis	**Business E**	**Business F**
Determination date	31 Dec 2030	31 Dec 2031
Assessed period	Calendar year 2030	Calendar year 2031
Reverse charge supplies	S$1,100,000	S$1,200,000
Other taxable supplies	**S$10,000**	**S$1,300,000**
Total taxable supplies	S$1,110,000	S$2,500,000
Still an Excluded Business?	Yes	No
Inform IRAS by?	-	30 Jan 2032

Prospective basis	**Business G**	**Business H**
Determination date	14 Feb 2031	19 Sep 2032
Assessed period	12 months from the determination date	
Reverse charge supplies	S$1,100,000	S$1,800,000
Other taxable supplies	**S$60,000**	**S$1,300,000**
Total taxable supplies	S$1,160,000	S$3,100,000
Still an Excluded Business?	Yes	No
Inform IRAS by?	-	19 Oct 2032

Annex E – GST Category Codes Accepted by IRAS

The table below covers the full list of GST category codes that are acceptable in the IRAS system. To determine which types of transactions that fall within the scope of the GST InvoiceNow Requirement, please refer to the "Scope of Invoice Data to Transmit" section above for more details.

Businesses may opt to transmit invoice data on transactions that fall outside the scope of the requirement, especially if doing so eases their compliance burden. To do so, please work with IRSPs (if applicable) and APs to enable this.

Types of supplies	GST category code	GST rate	Description
Standard-rated supplies	SR	9%	Standard-rated supply of goods or services
	SRCA-S	NA	Customer accounting supply made by supplier
	SRCA-C	9%	Customer accounting supply accountable by the customer on supplier's behalf
	SRLVG	9%	Own supply of Low-Value Goods ("LVG")
	NA	NA[21]	Taxable supplies where GST need not be charged under specific schemes such as AMFT scheme, A3PL scheme. Taxable supplies where GST is accounted for on a different basis under specific schemes, such as GMS and Discounted Sales Price Scheme. Please refer to the respective e-Tax Guides for invoicing and GST reporting requirements.
	SRRC	9%	Imported services and LVG accountable by the GST-registered customer under reverse charge

[21] IRSPs should enable businesses to record and transmit output tax amounts to IRAS that may not be 9% of the value of standard-rated supplies, due to the special rules accorded under the specific GST schemes.

Types of supplies	GST category code	GST rate	Description
	SROVR-RS	9%	Supply of remote services accountable by the electronic marketplace on behalf of third-party suppliers
	SROVR-LVG	9%	Supply of LVG accountable by the redeliverer or electronic marketplace on behalf of third-party suppliers
	DS	9%	Deemed supplies
Zero-rated supplies	ZR	0%	Zero-rated supplies
Exempt supplies	ES33	NA	Regulation 33 Exempt Supplies
	ESN33	NA	Non-Regulation 33 Exempt Supplies
Out-of-scope supplies	OS	NA	Supplies outside the scope of the GST Act

Supplies made by non-GST registered business

Types of supplies	GST category code	GST rate	Description
Out-of-scope supplies	NG	NA	Supplies made by non-GST registered business, i.e. the non-GST registered business is not required to determine GST treatment, charge GST, or file any GST returns.

Types of purchases	GST category code	GST rate	Description
Standard-rated purchases	TX	9%	Standard-rated taxable purchases
	IM	9%	Import of goods (9% GST paid to Singapore Customs on the import of goods into Singapore)
	ME	0%	Import of goods under the Major Exporter Scheme ("MES"), A3PL scheme or other approved schemes[22]
	IGDS	9%	Import of goods under the Import GST Deferment Scheme ("IGDS")
	TXCA	9%	Standard-rated purchases of prescribed goods subject to customer accounting
	TXNA	NA	Purchases made where no GST is charged under specific GST schemes, such as AMFT scheme, A3PL scheme. Purchases made where GST is accounted for on a different basis under specific schemes, such as GMS and Discounted Sales Price Scheme. Please refer to the respective e-Tax Guides for invoicing and GST reporting requirements.
Standard-rated purchases (Additional for	TXRC-TS	9%	Imported services and LVG claimable by the GST-registered customer under reverse charge
	TX-ESS	9%	Standard-rated purchases directly attributable to Regulation 33 exempt supplies

[22] This refers to approved schemes that specifically requires the reporting of the total value of goods imported in Box 9 of the GST return.

Types of purchases	GST category code	GST rate	Description
input tax attribution and apportionment)	TXRC-ESS	9%	Imported services and LVG claimable by the GST-registered customer under reverse charge that are directly attributable to Regulation 33 exempt supplies
	IM-ESS	9%	Import of goods with GST paid to Singapore Customs that are directly attributable to Regulation 33 exempt supplies
	TX-N33	9%	Standard-rated purchases directly attributable to non-Regulation 33 exempt supplies
	TXRC-N33	9%	Imported services and LVG claimable by the GST-registered customer under reverse charge that are directly attributable to non-Regulation 33 exempt supplies
	IM-N33	9%	Import of goods with GST paid to Singapore Customs that are directly attributable to non-Regulation 33 exempt supplies
	TX-RE	9%	Residual input tax – purchases from GST-registered suppliers that are subject to GST at 9% and are either: - Attributable to the making of both taxable and exempt supplies; or - Incurred for the overall running of the business
	TXRC-RE	9%	Imported services and LVG claimable by the GST-registered customer under reverse charge that are residual
	IM-RE	9%	Import of goods with GST paid to Singapore Customs that are residual
Zero-rated purchases	ZP	0%	Zero-rated purchases
Non-reportable purchases	BL	9%	Disallowed expenses
	EP	NA	Exempt purchases

Types of purchases	GST category code	GST rate	Description
	OP	NA	Out-of-scope purchases received from GST-registered suppliers Purchases from GST-registered suppliers where input tax is not claimed (e.g. not for business purposes, invalid tax invoices, not claiming input tax out of prudence etc.)
	NR	NA	Purchases received from non-GST registered suppliers

Purchases received by non-GST registered business

Types of purchases	GST category code	GST rate	Description
Non-reportable purchases	NR	NA	Purchases received by non-GST registered business, i.e. the non-GST registered business is not allowed to claim any input tax and not required to file any GST returns.