INLAND REVENUE
AUTHORITY
OF SINGAPORE

Frequently Asked Questions for GST InvoiceNow Requirement

Under the GST InvoiceNow Requirement, GST-registered businesses are required to use InvoiceNow-Ready Solutions to transmit invoice data directly to IRAS for tax administration. This is done in phases:

a) **From 1 November 2025**, for newly incorporated companies (incorporated within 6 months from the time they submit their application for GST registration) that apply for voluntary GST registration.

b) **From 1 April 2026**, for all businesses that apply for new voluntary GST registration, regardless of incorporation date or business constitution.

c) From 1 Apr 2028,
   (i) All new compulsory GST registrants; and
   (ii) For existing GST-registered businesses with total annual supplies ≤ S$200,000.

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

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

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

We have published the e-Tax Guide "Adopting GST InvoiceNow Requirement for GST-registered Businesses" to provide details on the GST InvoiceNow Requirement. This set of Frequently Asked Questions supplements the e-Tax Guide and should be read in conjunction with it.

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Questions	Answers
1. Phased implementation of the GST InvoiceNow Requirement	
1.1 **Implementation timeline** How is the announcement at COS 2026 different from the earlier requirement announced in Apr 2024 for voluntary GST registrants?	IRAS had announced in Apr 2024 that businesses voluntarily registering for GST must submit invoices to IRAS via InvoiceNow network, starting from Nov 2025. This requirement is now being expanded to all GST-registered businesses, in phases from Apr 2028 to Apr 2031.
1.2 **Testing environment** Is there a testing environment to test my system implementation and ensure that I can transmit invoice data to IRAS successfully before the mandated timelines?	A sandbox environment has been made available since Sep 2024 to enable InvoiceNow Access Point Providers and/or InvoiceNow-Ready Solution Providers and businesses to test their API integration and submission of invoice data to IRAS. Please speak to your IMDA-accredited InvoiceNow Access Point Provider or InvoiceNow-Ready Solution Provider to find out how they can support you in this work.
1.3 **GST InvoiceNow submission feature** I am an existing GST-registered business that is not yet subject to the GST InvoiceNow Requirement. Does that mean that if the GST InvoiceNow submission feature is not activated, the Peppol invoices that are currently issued to my customers will not be transmitted to IRAS?	If you have not activated the GST InvoiceNow Requirement submission feature, the Peppol invoices that are issued to your customers will continue as usual, but they would not be transmitted to IRAS. We strongly encourage you to become an early adopter before your business is required to comply with the GST InvoiceNow Requirement. By adopting early, you will have ample time to resolve teething issues, adapt gradually and establish efficient processes ahead of the requirement.
1.4 **Businesses that register for GST voluntarily from 1 Apr 2026** My business was incorporated on 1 May 2001 and registered for GST from 1 Jan 2002. As my business was dormant, I applied for cancellation of GST registration and my business was de-registered from GST on 1 May 2025. As I have plans to resume business, I intend to apply for voluntary GST	You will need to comply with the GST InvoiceNow Requirement if you are applying for voluntary GST registration on or after 1 Apr 2026.

Questions	Answers
registration on 1 May 2026. Do I have to adopt the GST InvoiceNow Requirement?	
1.5 **Insufficient supporting documents for compulsory GST registration on/after 1 Apr 2026** On 15 Apr 2026, I applied for compulsory GST registration as I forecast the taxable turnover of my business to exceed $1 million in the next 12 months. However, as I was unable to provide sufficient documents to support my forecast, my business was registered for GST on a voluntary basis. Do I have to comply with the GST InvoiceNow Requirement?	As your application for GST registration submitted on 15 Apr 2026 was approved on a voluntary basis and not on a compulsory basis due to insufficient evidence to support your $1 million sales forecast, you are required to comply with the GST InvoiceNow Requirement.
1.6 **Newly incorporated companies that register for GST voluntarily from 1 Nov 2025** If my newly incorporated business applies for GST registration on 31 October 2025 (which is within 6 months of my incorporation date) but only gets the application approved on 2 November 2025, would it fall under the first phase of the GST InvoiceNow Requirement?	No. Given that the day of application for GST registration is one day before the mandate takes effect, your business will not fall under the first phase of the GST InvoiceNow Requirement commencing from 1 Nov 2025. As your business will be GST-registered before 1 Apr 2028 but without GST returns ending in calendar year 2025, the implementation date for your business will be communicated at a later date. Please be assured that sufficient preparation time will be provided for you to onboard.
1.7 **Business redomiciled to Singapore within 6 months from 1 Nov 2025** I am a company that was redomiciled to Singapore within 6 months from 1 Nov 2025, and I want to apply for voluntary GST registration. Do I need to onboard the GST InvoiceNow Requirement?	No, you will not be considered as a new company incorporated within 6 months. In this regard, you are not required to onboard the GST InvoiceNow Requirement when you apply for voluntary GST registration on 1 Nov 2025. Instead, as your business will be GST-registered before 1 Apr 2028 but without GST returns ending in calendar year 2025, the implementation date for your business will be communicated at a later date. Please be assured that sufficient preparation time will be provided for you to onboard.

Questions	Answers
1.8 **Preparing for GST InvoiceNow Requirement** How do I know if my existing solution is InvoiceNow-Ready? If my existing solution is not InvoiceNow-ready, what can I do to comply with the GST InvoiceNow Requirement?	You may check if your existing solution is listed on the list of IMDA's accredited InvoiceNow-Ready Solutions Providers here. If your existing solution is not InvoiceNow-Ready, you may wish to consider the following options: 1. Work with an IMDA-accredited Access Point Provider to get your solution connected to InvoiceNow. Please refer to this link for more information; 2. Consider switching to one of the Free-of-Charge ("FOC") solution packages offered by InvoiceNow-Ready Solution Providers for GST-registered businesses; or 3. Consider uplifting and switching to an InvoiceNow-Ready Solution.
1.9 **Calculation of total annual supplies to determine the phase** How do I calculate my total annual supplies to determine which phase I fall under?	You need to sum up the total value of your standard-rated, zero-rated, and exempt supplies made in all prescribed accounting periods ending in calendar year 2025.
1.10 **Prescribed accounting periods not aligned to Calendar Year 2025** What if my prescribed accounting periods in 2025 do not align with the calendar year?	The requirement applies to all prescribed accounting periods that end within calendar year 2025, regardless of when they start. The specific 12-month period you need to consider depends on when your prescribed accounting periods end: • **If your periods end in Mar, Jun, Sep, Dec:** Calculate total annual supplies from January 2025 to December 2025 • **If your periods end in Jan, Apr, Jul, Oct:** Calculate total annual supplies from November 2024 to October 2025 • **If your periods end in Feb, May, Aug, Nov:** Calculate total annual supplies from December 2024 to November 2025 For example, if your financial year ends in Apr and you file GST returns for periods ending in Jan, Apr, Jul, and Oct, you should sum up the total value of its annual supplies made from Nov 2024 to Oct 2025. This ensures that you capture a full 12-month period of business activity that aligns with your prescribed accounting periods ending in calendar year 2025.

Questions	Answers
1.11 **GST-Registered Businesses filing 4 GST returns with S$0 total annual supplies in all the prescribed accounting periods ending in Calendar Year 2025** What if my business filed 4 GST returns with S$0 total annual supplies in calendar year 2025?	Nil GST returns are still considered GST returns filed. Therefore, your total annual supplies will be S$0 (which is less than S$200,000) and your business is required to comply with the GST InvoiceNow Requirement from 1 Apr 2028.
1.12 **Use of customised enterprise resource planning (ERP) system with InvoiceNow** I am using an ERP system. How do I enhance or integrate the system to comply with the GST InvoiceNow Requirement?	You will need to engage an IMDA-accredited Access Point Provider (either directly or via your appointed systems integrator) to integrate your solution with InvoiceNow. Please refer to this link for more information.
2. Scope of GST InvoiceNow Requirement	
2.1 **Transmission of purchase invoice data to IRAS** My supplier has transmitted the sales invoice data through InvoiceNow network to IRAS. Since IRAS would already have the sales invoice data from my supplier, why do I need to submit the corresponding purchase invoice data to IRAS?	Transmitting purchase invoice data relating to standard-rated purchases and zero-rated purchases to IRAS serves to substantiate your purchases and input tax claims reported in your GST return. This is no different from today where businesses are required to report their standard-rated purchases and zero-rated purchases in the GST return and submit such data to IRAS when businesses are selected for audit. Do note that the purchase invoice data submitted may be different from the sales invoice data submitted by the suppliers, as businesses will also need to provide additional information in the purchase invoice data submission process, such as the amount of input tax to be claimed.
2.2 **Pre-registration GST claims and bad debt relief claims** Are the following transactions within the scope of the GST InvoiceNow Requirement: • Pre-registration GST claims • Bad debt relief claims	Invoice data relating to pre-registration GST claims falls outside the scope of the GST InvoiceNow Requirement as such purchases were typically made by businesses before they were registered for GST or had adopted the GST InvoiceNow Requirement. Nonetheless, businesses must maintain proper records and documentary evidence to support their pre-registration claims. Bad debt relief claims also fall outside the scope of the GST InvoiceNow Requirement,

Questions	Answers
	as no additional invoices are issued or received with respect to these claims. Likewise, the repayment of bad debt relief claims subsequently recovered would also fall outside the scope.
2.3 **Recovery of expenses from related entity without any issuance of invoices** I had incurred expenses as a principal and recovered the same from my local related entity by way of offsetting our accounts receivables and payables balance. I did not issue any invoice for the recovery of expenses to my related entity. Do I need to transmit the data on the recovery of expenses to IRAS?	The recovery of expenses from your related entity would be regarded as a reimbursement and constitutes a supply for GST purposes. Hence, even though there is no actual issuance of invoice nor actual payment received, you are required to transmit invoice data of such recovery of expenses to IRAS when the transaction is posted into your accounting system.
2.4 **GST-registered businesses that are subject to reverse charge** I had procured services from overseas suppliers. As I am a partially exempt business that is unable to claim input tax in full, I am required to apply reverse charge and account for GST on the imported services. Am I exempted from the GST InvoiceNow Requirement?	Only 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 due to reverse charge rules, are exempted from the GST InvoiceNow Requirement. This should not be confused with businesses that register for GST under the normal GST registration rules regime but make reverse charge transactions. Such businesses are still required to comply with the GST InvoiceNow Requirement.
2.5 **Local GST-registered business with overseas branches or establishments** I am a Singapore-incorporated company with an overseas branch. I am also GST-registered in Singapore. Am I an Excluded Business under the GST InvoiceNow Requirement?	No, you are not an Excluded Business under the GST InvoiceNow Requirement. If your overseas branch makes their own supplies of remote services and low-value goods, you are required to submit the invoice data for these supplies, as these taxable supplies are reported in your GST returns. Nevertheless, you do not need to submit invoice data for Excluded Transactions, such as out-of-scope supplies and non-reportable purchases made by your overseas branch. For more details on the scope of invoice data to be submitted to IRAS, please refer to paragraph 7.3 of the e-Tax Guide.

Questions	Answers
2.6 **Request to be exempted from the GST InvoiceNow Requirement** Can the following group of businesses request to be exempted from the GST InvoiceNow Requirement? a) Businesses that wholly make supplies to related entities b) Small businesses, or businesses with low transaction volume c) Businesses that wholly make zero-rated, exempt supplies	No, these businesses are required to comply with the GST InvoiceNow Requirement. There is a need to transmit invoice data relating to standard-rated purchases and zero-rated purchases to substantiate the taxable purchases and input tax reported in the business's GST return. For small businesses or businesses with low transaction volume, IRAS and IMDA are working with InvoiceNow-Ready Solution Providers to ensure that there are free or low cost InvoiceNow-Ready Solutions available in the first few years of implementation for businesses to comply with the GST InvoiceNow Requirement. A list of InvoiceNow-Ready Solution Providers offering Free-of-Charge ("FOC") solution packages for transmitting invoices to IRAS for GST administration purposes is available here.
2.7 **Purchase invoice data with no input tax claims made** If I choose not to claim input tax for a particular supplier's tax invoice with GST incurred, do I still need to transmit that invoice data to IRAS?	No, purchases from GST-registered suppliers where input tax is not claimed fall outside the scope of the GST InvoiceNow Requirement. Nevertheless, you may choose to transmit such invoice data to IRAS if it eases your compliance. If you do so, you will have to indicate the GST Category Code "OP" in the invoice data submitted.
3. Transmission of Invoice Data	
3.1 **InvoiceNow transmission methods** What is the difference between the Peppol submission method and the Solution-extracted submission method for transmitting invoice data to IRAS?	The key difference between the Peppol submission method and the Solution-extracted submission method lies in how the invoice data is created and transmitted. In the Peppol submission method, both seller and buyer must be on the InvoiceNow network, before the seller can send the Peppol invoice to the customer through the network. A copy of the Peppol invoice data will be automatically transmitted to IRAS, if the GST InvoiceNow submission feature has been activated.

Questions	Answers
	In contrast, the Solution-extracted submission method is used for (i) non-Peppol invoices issued outside the InvoiceNow network for supplies (e.g. paper/PDF invoices) and recorded into the InvoiceNow-Ready Solution; and (ii) purchase invoices that are recorded into the InvoiceNow-Ready Solution. These invoice data are first recorded into the InvoiceNow-Ready Solution and subsequently transmitted to IRAS on a regular basis.
3.2 **Conversion of PDF / paper invoices by Access Point Providers** Can I send PDF copies of the invoices or paper invoices to my Access Point Providers, so that they can convert them into the required Peppol format for transmission to IRAS?	Access Point Providers are not able to convert PDF copies of the invoices or paper invoices to Peppol format. You will need to record and send the invoice data to IRAS via the Solution-extracted submission method.
3.3 **Transmission of invoice data relating to debit note** I have issued a debit note to my local related entity to recover expenses and this recovery is subject to GST at the prevailing rate. How do I transmit data relating to the debit note to IRAS?	You should not issue a debit note in place of a tax invoice when making a standard-rated supply to a GST-registered business. If you have issued a debit note for other transactions, as part of your business practice, you can do so and send such data as invoices to IRAS via the Solution-extracted submission method, using the current invoice document. InvoiceNow does not support the transmission of debit note via the network.
3.4 **Aggregated invoice data** What types of transactions can businesses submit to IRAS on an aggregated basis?	Businesses can choose to aggregate the following transactions on a regular basis before transmitting to IRAS: (a) Supplies made via point-of-sale systems e.g. cash registers (b) Supplies where simplified tax invoices or receipts are issued e.g. serially numbered receipts and (c) Petty cash purchases e.g. staff claims and purchases using corporate cards. Please refer to the e-Tax Guide for details on how to perform the submission of such aggregated invoice data.
3.5 **Issuance of invoices by overseas shared service centre on behalf of the GST-registered supplier**	The overseas shared service centre may submit the sales invoice data to IRAS on your behalf by using a suitable InvoiceNow-Ready Solution or by connecting their enterprise

Questions	Answers
I am using an overseas shared service centre to issue invoices to my customers in Singapore. Can the overseas shared service centre connect to InvoiceNow network to issue and transmit invoices on my behalf?	solution to the InvoiceNow network via an IMDA-accredited Access Point Provider. When sending the invoice data, the overseas shared service centre needs to ensure that you are indicated as the "Supplier" of the invoice data. For example, your UEN should be indicated in the Supplier ID (IBT-030). You may wish to reach out to your InvoiceNow-Ready Solution Provider or Access Point Provider to find out more about how to enable this use case.
3.6 **Supply of imported goods from overseas principal to section 33(2) agent** I had imported goods into Singapore as a section 33(2) agent on behalf of my overseas principal and had supplied the goods to myself. Do I have to transmit invoice data on the supply of goods by the overseas principal to myself as well as for the corresponding purchases to IRAS?	To ease compliance, the Comptroller has waived the requirement for section 33(2) agent to issue tax invoices to itself for the supply of goods by the overseas principal to the agent itself. We are prepared to extend this waiver such that the agent is not required to transmit the invoice data specifically for such supply and the corresponding purchases. For clarity, the agent is still required to issue tax invoices for goods sold by the agent to its local customers and transmit the invoice data to IRAS under the GST InvoiceNow Requirement.
3.7 **Character limit and maximum file size** Is there a specified character limit for each data element/ field? What is the maximum file size for the transmission?	There is no character limit set for data element / field for submission to IRAS. However, businesses should consult their accounting solution / enterprise system providers, as the maximum character length that businesses can key into the data elements/field is typically limited by their solution's / system's user-interface. Please note that the total XML file size must not exceed 10MB per submission.
3.8 **Maximum number of line items per invoice** What is the maximum number of line items that can be included in a single invoice?	There is no limit on the number of line items per invoice. However, we recommend keeping it to no more than 999-line items per invoice. Please note that the total XML file size must not exceed 10MB per submission.

Questions	Answers
3.9 **Invoice submission list and reconciliation feature** Does my InvoiceNow-Ready Solution have a function to extract a list of invoices that have been submitted to IRAS? Will there be any reconciliation feature available in the Solution to validate the invoices sent against those acknowledged by IRAS?	All InvoiceNow-Ready Solution Providers (IRSP) should provide a functionality to track the transmission details of invoice data to IRAS. Users should be able to retrieve the following information from their IRSP (e.g. date and time of invoice data submission, status of the submission of the invoice data to IRAS, including IRAS Acknowledgement ID). Please note that the presentation of information to users may differ across solution providers. Please approach your IRSP or Access Point Provider for more details.
3.10 **Issuance of invoice cancellation documents** My existing business processes utilise invoice cancellation documents instead of credit notes. Is this permitted under the GST InvoiceNow Requirement?	The GST InvoiceNow Requirement supports two document types: Invoice and Credit Note. If your existing invoice cancellation document captures the details required for a credit note, you would be able to submit such data to us in the form of a Credit Note.
3.11 **Issuance of PDF/paper invoices to customer** If my customer is also on InvoiceNow, can I still issue PDF/paper invoices to this customer?	It is ultimately a business decision whether to issue PDF/paper invoices to customers as duplicate copies after issuing Peppol invoices to these customers. In such cases, the business should indicate on the PDF/paper invoices that the documents are duplicate copies, and the customer should ensure that no duplicate input tax claims are made in their GST returns.
3.12 **Supplies made using point-of-sale ("POS") systems such as cash registers** I operate a restaurant and issue receipts using my POS system. Do I need to issue Peppol invoices to my customers? How should I transmit my invoice data to IRAS?	For sales made via POS, you may continue to issue receipts to your customers without issuing Peppol invoices. However, you must submit the sales invoice data to IRAS in compliance with the GST InvoiceNow Requirement. You can choose to record these transactions in an aggregated manner. The aggregated invoice data will be

Questions	Answers
	sent to IRAS in the form of solution-extracted invoices. You may wish to reach out to your InvoiceNow-Ready Solution Provider to find out more about how your existing POS system can be integrated with an InvoiceNow-Ready Solution to submit invoice data to IRAS.
3.13 **Separate invoicing and accounting systems** I am a company that uses different systems for invoicing and accounting. Our company's transactions are currently recorded in our accounting system via journal entry while our invoices are issued using a separate InvoiceNow-Ready system. The invoice numbers in the invoicing system are different from the internal reference number in the accounting system.Can I continue with the above practice?	You may submit invoice data to IRAS at the point of issuance by using a InvoiceNow-Ready Solution. In this way, you may continue to maintain different systems for invoicing and accounting. However, for the purposes of the GST InvoiceNow Requirement, the invoice number transmitted to IRAS must reflect what is issued to your customer, and not the different internal reference number assigned in your accounting systems. You may wish to reach out to a InvoiceNow-Ready Solution Provider for more details.
3.14 **Customers are mostly not onboard InvoiceNow** I only have a handful of customers who are onboard InvoiceNow. For the rest of my sales invoices issued to other customers, how do I submit them to IRAS?	For sales invoices issued outside the InvoiceNow network, you will have to submit them as invoice data to IRAS as solution-extracted invoices (i.e. Type 2 Submission). If you are using an InvoiceNow-Ready Solution to record your sales invoices, the solution-extracted invoice data is automatically extracted and transmitted to IRAS on a periodic basis.
3.15 **Issuance of invoices to customers on InvoiceNow network** My customer informed me that he is connected to InvoiceNow network. How do I obtain the Peppol ID of my customer to send him the invoice?	You can make use of the SG Peppol Directory to search for the Peppol ID of businesses on the Peppol Network that are registered with IMDA, Singapore's Peppol Authority. You can then use the Peppol ID to issue invoices to businesses that are on the InvoiceNow network.
3.16 **Invoicing details are entered into customer's platform or portal by supplier**	Your company may continue to use its current CES and generate tax invoices on your suppliers' behalf.

Questions	Answers
My company currently falls under CES (Customer's Electronic System), where suppliers will log into our portal to provide their tax information and our system will generate a tax invoice on their behalf. How should my company and suppliers transmit the invoice data to IRAS?	If your company is under the GST InvoiceNow Requirement, your company will need to submit the purchase data to IRAS using the Solution-extracted Submission method. Likewise, for your suppliers, if they are under the GST InvoiceNow Requirement, they will need to submit their sales data to IRAS using the Solution-extracted Submission method.
3.17 **Due date for transmission** When is the invoice data transmitted to IRAS? Can businesses choose to transmit the invoice data only after the GST return is finalised?	For Peppol invoices issued under Type 1A Submission, the invoice data will generally be transmitted to IRAS on a real-time or near real-time basis as and when the invoice data is successfully transmitted to the customer via the InvoiceNow network. For solution-extracted invoices issued and received under Types 1B, 2 and 3 Submissions, businesses may schedule submissions on a regular basis via their solution. Businesses will need to ensure that all invoice data must be transmitted to IRAS by the earlier of: (a) The date in which the relevant GST return is filed, or (b) The filing due date of the relevant GST return.
3.18 **Engaging a third party to issue tax invoices on behalf** I engage a third-party service provider (e.g. accounting firm, tax agent, billing intermediary) to issue tax invoices on my behalf. How can the third-party service provider help me comply with the GST InvoiceNow Requirement?	If the third-party service provider is using its own solution, it should engage an Access Point Provider to integrate the solution to the network. You can find the list of Access Point Providers here. If it is using an InvoiceNow-Ready Solution, it can make use of the solution to perform transactions on behalf of its clients, with its clients' consent.
3.19 **Develop API to connect to InvoiceNow network** Can we develop our own API to connect to the InvoiceNow network, or have our in-house developed API certified by IMDA?	To have access to the InvoiceNow Network and use your own API connection, providers must first become an IMDA-accredited Access Point and be bound to IMDA's Peppol Authority Specific Requirements and regulations. Alternatively, you can connect your in-house solution through one of the

Questions	Answers
	IMDA-accredited Access Point Providers listed here.
3.20 **Acknowledgement of successful transmission of invoice data to IRAS** How do I know if I have successfully submitted the invoice data to IRAS?	For every successful transmission, you will receive an acknowledgement ID from IRAS through your InvoiceNow-Ready Solution when the invoice data is successfully transmitted to IRAS. This acknowledgement ID confirms that your submission has been received. Please speak to your InvoiceNow-Ready Solution Provider for more details on how to view or retrieve the acknowledgement IDs of your submitted transactions.
3.21 **Transmitting invoice data even when customer is not claiming input tax** Do I need to transmit invoice data to IRAS if my customer is: a) GST-registered but chooses not to claim the input tax; or b) Non-GST registered.	You are required to transmit invoice data to IRAS that falls within the scope of GST InvoiceNow Requirement, regardless of your customer's GST registration status or whether they claim input tax.
3.22 **Attaching supporting documents (e.g. shipping documents) for transmission** Are businesses able to attach supporting documents (e.g. proof of signature, bill of lading, airway bill etc) when transmitting invoice data?	Businesses are not required to submit supporting documents in the transmission of invoice data to IRAS. However, businesses must maintain the supporting documents as part of their records, to support their GST declarations. Businesses are required to provide the supporting documents upon request by IRAS. As for whether and how businesses are able to attach the supporting documents when transmitting invoice data to their suppliers/customers on the InvoiceNow network, please reach out to your InvoiceNow-Ready Solution Provider or Access Point Provider for details.
4. Mandatory Data Elements and Validation Checks	
4.1 **Invoicing customers that are not on InvoiceNow network** For invoices issued to customers not on the InvoiceNow network, am I required to collect details such as Customer Name, Customer UEN and Customer Address from my customers (including	Yes, you are required to collect customer's details such as Customer Name, Customer UEN and Customer Address as these are mandatory data elements of invoice data for submission to IRAS. Nonetheless, if your customers are non-GST registered individuals, you can indicate "NA"

Questions	Answers
overseas customers) for submission to IRAS? Do I have to validate the customer's details?	in both the Customer Name and Customer UEN fields. For overseas customers, you must indicate their overseas business registration / identification numbers as the Customer UEN. There is no need for you to validate the customer details as you will be relying on the information provided by the customer to make the invoice data submission to IRAS. However, you must maintain supporting documents to substantiate the customer information as part of your record keeping.
4.2 **Mapping of internal tax codes** I currently use my own internal tax codes in my accounting software to tag my purchases and supplies. Do I need to replace them with IRAS' list of prescribed GST category codes?	You can continue to use your internal tax codes. However, you will need to map your internal tax codes to IRAS' list of prescribed GST category codes in order to submit the invoice data to IRAS. Alternatively, you can also adopt IRAS' list of prescribed GST category codes to tag your transactions moving forward. You may wish to speak to your IMDA-accredited Access Point Provider or InvoiceNow-Ready Solution Provider to find out how they can support you in this work.
4.3 **Peppol invoices meeting tax invoice requirements for GST purposes** My supplier has issued Peppol invoices to me through the InvoiceNow network. However, I note that the Peppol invoices do not contain the words "Tax Invoice". Can I still rely on the Peppol invoices to support my input tax claim?	Although the Peppol invoices issued by your supplier through the InvoiceNow network do not contain the words "Tax Invoice", IRAS is prepared to accept the Peppol invoices as valid tax invoices which you may use to support your 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. You must also ensure that you satisfy all other normal input tax claiming conditions.
4.4 **Alignment of GST Category Code with customer** If both the supplier and the customer are on InvoiceNow, does IRAS expect the GST Category Codes of both parties to be aligned when submitted?	No, it is possible for the GST Category Codes of both parties to be different. For instance, the supplier may charge output tax and indicate "SR", while the customer may fail to meet the conditions for claiming input tax (e.g. not for business purposes) and therefore indicate "OP" to not claim the input tax, as opposed to "TX" to make the input tax claim.
4.5 **Collection of mandatory data elements**	Mandatory Data Elements ("MDEs") that are required in the invoice data transmitted to

Questions	Answers
What is the purpose of IRAS requiring so many data elements for transmission? What happens if some of these mandatory fields are not available?	IRAS are broadly in line with the existing GST requirements of a tax invoice as set out in the GST Act. If any of these MDEs are not provided or populated in the invoice data to be transmitted to IRAS, the data will automatically be rejected.
4.6 **Validation Checks for Detecting Wrongful GST Charges** How do the validation checks for detecting wrongful GST charges help: • Supplier to ensure GST was charged correctly; and • Customer that GST was not wrongly incurred.	If the validation checks feature has been built into the supplier's solution, the feature will trigger an alert to notify the supplier if the supplier's GSTN is invalid/ not found (checked against IRAS' GST-registered business registry) at the point of invoice issuance under Type 1A submission, and to amend the supplier GSTN or to remove the GST charges before proceeding to issue the invoice. Under the Type 2 submission, where the supplier's sales invoice is recorded into the solution, the feature will trigger an alert at the point of invoice data submission to IRAS if the supplier GSTN is invalid/ not found. (i.e. Invoice data will still be submitted to IRAS) On the other hand, if the validation checks feature has been built into the customer's solution, the customer will receive an alert at the point of invoice data submission as purchase invoice data to IRAS under Type 1B and Type 3 submissions- similar to the use case for Type 2 submissions. The customer should inform the supplier of the wrongful GST charges and should not claim input tax on the purchase. For more information, please refer to the guide on **Recommended Features for the GST InvoiceNow Requirement: Validation Check on Wrongful GST Charges** for more details. You may reach out to your InvoiceNow-Ready Solution Providers/ Access Point Providers or in-house enterprise solution providers on the development of the validation checks.
5. Making resubmissions	
5.1 **Re-classification of GST category code of purchase invoice**	If you have made an adjustment e.g. reclassify the GST category code of an invoice recorded in your InvoiceNow-Ready

Questions	Answers
I initially submitted a purchase invoice as a standard-rated purchase at the point of processing. However, during GST return preparation, my company decided not to claim the input tax in the GST return and re-classified the GST category code from TX (taxable) to OP (out-of-scope) in my InvoiceNow-Ready Solution. Do I need to perform a resubmission to IRAS in view of the re-classification?	Solution, you are required to resubmit the invoice data to IRAS. When you perform the resubmission, IRAS will regard the last invoice submitted to be the latest submission for tax administration purposes.
5.2 **Invoice data on standard-rated purchase submitted when input tax is not claimed** I submitted an invoice data on standard-rated purchase with the GST category code TX to IRAS at the point of processing the invoice. Subsequently, I did not include the input tax in the GST return, as it did not satisfy the input tax claiming conditions. Do I need to resubmit the invoice data to IRAS?	As you did not make any adjustment to the invoice data recorded in the InvoiceNow-Ready Solution, you are not required to make resubmission, even if you did not claim the input tax in the GST return.
5.3 **Issuance of credit note with no GST adjustment** I have issued a credit note to my customer and we have agreed not to adjust the GST amount charged on the original tax invoice. Do I still need to submit the credit note data to IRAS?	Notwithstanding that there is no adjustment in the GST amount charged on the original tax invoice, you are still required to submit the credit note data to IRAS. You must use the same GST category code applicable to the original tax invoice (i.e., “SR”) when you submit the credit note data.
5.4 **Requesting supplier to make changes to non-monetary values on the invoice (e.g. delivery address)** My supplier has issued an invoice to me via the InvoiceNow network. However, the goods delivery address on the invoice is incorrect. I have requested the supplier to amend and send a revised invoice to me.	To the extent that there is no change to the monetary value, your supplier can still opt to amend the goods delivery address on the invoice. Your supplier is required to send the revised invoice using the same Document UUID of the original invoice to you via the InvoiceNow network. If you have not processed and submitted the original invoice to IRAS under Type 1B submission, you can simply submit the

Questions	Answers
Do I have to send both original invoice and revised invoice to IRAS under Type 1B submission?	revised invoice as purchase invoice data to IRAS under Type 1B submission. Otherwise, if you had submitted the original invoice to IRAS, you just need to submit the revised invoice as purchase invoice data to IRAS under Type 1B submission. IRAS will regard the last invoice or credit note submitted to be the latest submission and use that record for tax administration purpose.
5.5 **Rejecting supplier's invoice sent via the InvoiceNow network** My supplier has sent me an invoice via the InvoiceNow network. Due to genuine commercial reasons, I would like to reject the invoice. What should my supplier and I do to rectify this transaction?	As the supplier has successfully sent you the invoice via the InvoiceNow network (i.e., Type 1A Submission), a copy of the invoice data has been transmitted to IRAS. This occurs regardless of whether you subsequently accept or reject the invoice. If there are issues with the invoice, the supplier may either • Issue a credit note via the InvoiceNow network; or • Perform a resubmission if the changes do not affect the monetary value, by sending the revised invoice to IRAS using the Document UUID of the original invoice. As you will be rejecting the original invoice, you will not submit any purchase invoice data in relation to the rejected invoice to IRAS. You will submit the revised purchase invoice data based on either the credit note issued by the supplier or the revised purchase invoice, provided that you are only claiming the input tax on the revised purchase invoice.
6. Invoicing Guidance for Common Scenarios	
6.1 **Issuance of credit notes for volume rebates to my customer** I have issued a credit note for a volume rebate to my customer for making purchases exceeding a certain amount. When I submit the credit note data to IRAS, do I have to indicate all the numbers and dates of the original tax invoices?	You should state the numbers and dates of the original tax invoices in the Preceding Invoice Number (IBT-025) and Preceding Invoice Date (IBT-026) fields. However, if you are unable to identify the original tax invoices (e.g. the volume rebates cannot be identified with a particular tax invoice), you may leave the fields blank. You must maintain other documentary evidence that you have accounted for GST on the original supplies.

Questions	Answers
6.2 **Invoicing customers in foreign currencies** I have issued a commercial invoice in foreign currency for a zero-rated supply. Do I have to convert the value of the zero-rated supply into Singapore dollars equivalent when I submit the invoice data to IRAS?	You are required to convert all invoice data that are required for GST reporting in foreign currencies to their Singapore dollars equivalents, for submission to IRAS. You are not required to provide the exchange rate in the invoice, but you must use approved exchange rates specified in the e-Tax Guide "Exchange Rates for GST purposes" to convert the foreign currency to SGD. Please refer to the e-Tax Guide for details on how to fill in the mandatory data elements for invoices issued in foreign currencies.
6.3 **GST category codes for invoice with different types of supplies** I am issuing an invoice that includes both standard-rated and zero-rated supplies to my customer via the InvoiceNow network. Can I use multiple GST category codes for this single invoice data submission to IRAS?	Yes, a single invoice can have multiple line items, each with its own GST category code. This means one invoice can contain several different GST category codes. Please refer to the e-Tax Guide for an example of an invoice with multiple GST category codes.
6.4 **Self-billing transactions** I am under a self-billing arrangement with my customer. Do I need to transmit invoice data on self-billing transactions via InvoiceNow to IRAS?	Invoices for self-billing transactions are to be transmitted to IRAS by way of the Solution-extracted submission method (as they can only be issued outside the InvoiceNow network). The customer-cum-issuer of the self-billing invoice must submit the invoice data to IRAS under Type 2 Submission, whereas the supplier-cum-recipient must submit the invoice data under Type 3 Submission. Please refer to the e-Tax Guide for the details to fill in the mandatory data elements for self-billing scenario.
7. GST Group Registration	
7.1 **Submission of GST return and invoice data for entities within GST group** Are entities under GST group registration still required to report their GST return on a consolidated basis, even though invoice data is transmitted to IRAS at the individual entity level?	Yes, entities under GST group registration will continue to report their GST return on a consolidated basis. When sending invoice data to IRAS, such entities can either transmit invoice data to IRAS as separate entities or on a consolidated basis (by the representative of the GST group).

Questions	Answers
7.2 **GST registration process for GST group registration** With the introduction of the GST InvoiceNow Requirement, are there any changes to the GST registration application process for GST group registration under the following scenarios: i) Addition of new voluntary GST registrants into an existing GST group ii) Addition of overseas entity into an existing GST group	There are no changes to the GST registration application process for GST group registration. The new voluntary GST registrant or overseas entity may apply to be included into an existing GST group. If a new voluntary GST-registered entity is included into an existing GST group, the entity will be subjected to the GST InvoiceNow Requirement based on the phase for the GST group. If any of the entities in the GST group are Excluded Businesses (e.g. overseas entity), only the Excluded Businesses need not transmit their invoice data to IRAS.
8. Pilot Experience on Invoice Data Submission	
8.1 **Learning points from the pilot** What are the key findings and lessons learned from the pilot?	Through the pilot, IRAS identified the following areas for improvement in the invoice data submitted: 1. Poor data quality due to absence of validation checks in the submission process 2. No single standard in the GST category tax codes used 3. Duplicate submission of invoice data to correct invoice data originally submitted 4. Incomplete transmission of invoice data due to limitations in system design of certain InvoiceNow-Ready Solutions IRAS had provided more details on the recommended validation checks, list of acceptable GST category codes, and the handling of resubmission of invoice data in the e-Tax Guide. Businesses should also work closely with Access Point Providers and/or InvoiceNow-Ready Solution Providers to build the recommended validation checks into submission process and ensure that their InvoiceNow-Ready Solutions are configured with the correct GST category codes for submission of invoice data.

Questions	Answers
9. Obligations and Penalties	
9.1 **Reconciliation of invoice data with figures in the GST return** Do I need to reconcile the invoice data with the figures submitted in the GST return? Will I be penalised for discrepancies between invoice data and GST return declarations?	Businesses should perform 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 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.
9.2 **Choice to opt out of the GST InvoiceNow Requirement** Can I opt out of the GST InvoiceNow Requirement? Will there be penalties for non-compliance (e.g., non-submission, late submission of invoice data, errors/mistakes on the invoice)?	All GST-registered businesses will be required to transmit invoice data to IRAS using InvoiceNow-Ready Solutions via the InvoiceNow network, except for Excluded Businesses (i.e. overseas entities and entities that are registered wholly due to the Reverse Charge Regime). This requirement will be implemented progressively, starting with newly incorporated companies that apply for GST registration on a voluntary basis from 1 Nov 2025, and any business that applies for voluntary GST registration from 1 Apr 2026. For businesses which voluntarily register for GST from 1 Nov 2025, your GST application may not be approved, or your GST registration status may be revoked if you do not comply with the GST InvoiceNow Requirement. IRAS recognises that businesses require time to adapt to the GST InvoiceNow Requirement and will be calibrated in our enforcement

Questions	Answers
	approach during the initial phases of onboarding, in cases where genuine mistakes or errors in invoice data that are not due to negligence or made without reasonable excuse. By 1 Apr 2031 (in phases from 1 Apr 2028), all remaining GST-registered businesses are required to comply with the GST InvoiceNow Requirement. Enforcement action may be taken against businesses which are non-compliant.
9.3 **Filing of GST returns and keeping of business records** Do businesses still need to file GST returns and keep records if they submit invoice data to IRAS? Would IRAS require businesses to provide the underlying invoices during an audit?	The GST InvoiceNow Requirement does not preclude businesses from their existing GST responsibilities. GST-registered businesses must continue to file their GST returns and keep proper business and accounting records, including source documents, for at least 5 years to support their GST declarations. Where businesses maintain electronic records instead of physical records, they must ensure that electronic records of all tax invoices, both issued and received, are stored in their information systems in a manner that enables IRAS to verify the figures stated in GST returns. This includes the storage of structured invoice data in machine-readable formats such as XML, particularly Peppol invoices in the form of XML files that contains the Mandatory Data Elements. During IRAS audits, businesses may be required to provide the underlying invoices for supply and purchase transactions made outside the InvoiceNow network, which serve as source documents, for verification purposes.
10. Data Protection and Privacy	
10.1 **Security of InvoiceNow network** Is the InvoiceNow network secure?	The InvoiceNow network is implemented with security measures in place. Firstly, only IMDA-accredited Access Point Providers are allowed to operate on the network and are authorised with a PKI certificate issued by Open Peppol who is the governing authority.

Questions	Answers
	Secondly, the transmitted data is protected with SSL transport layer security such that the data is sent through the secured and encrypted channel in the InvoiceNow network. Thirdly, the transmitted data is signed using the Access Point Providers' authorised PKI certificate to ensure that the data is genuine and non-repudiable. Lastly, any receiving Access Point Providers will check the signature of sending Access Point Providers to ensure that they are authorised on the network before they accept the data.
10.2 **Retention Period** What are the data protection measures that have been put in place to safeguard the invoice data that is received by IRAS, including the retention period of the data?	The IRAS system that receives invoice data, employs a multi-layered approach to ensure the security of our API integration. This includes robust authentication and authorisation mechanisms to verify the identity of Access Point Providers (APs) accessing the Invoice Data Submission API through the APEX portal. Data transmitted through the API is encrypted to protect it from cybersecurity threats such as unauthorised access or data breaches. Role-based access control also governs access to specific API functionalities and data. Additionally, regular security audits and testing are conducted to identify and address potential vulnerabilities, and compliance with industry standards and regulations is maintained. Continuous monitoring processes are in place to detect and respond to security incidents in real time, to monitor and log all data access activities, ensuring the integrity and confidentiality of the API integration and data transmitted. Similar to the tax information collected by IRAS, IRAS is bound by secrecy laws and may disclose such information to third parties only for reasons permitted by law. IRAS is committed to safeguarding the confidentiality and security of our taxpayers' data and upholding high standards of accountability.

Questions	Answers
	Please refer to our Data Protection Statement and Privacy Statement for more information on how we handle the data that you have entrusted to us safely.
11. Grants and Support	
11.1 **Acquiring InvoiceNow-Ready Solutions** Are there any grants or support available for businesses to acquire InvoiceNow-Ready Solutions?	IRAS and IMDA are committed to help businesses navigate the regulatory requirements and embrace digital solutions. For small and medium-sized enterprises ("SMEs"): • Free-of-charge InvoiceNow-Ready software are available until Mar 2031; • A new grant of up to $1,000 will be introduced for SMEs to defray their operational transition costs to InvoiceNow-Ready Solutions; • SMEs can also tap on the existing Productivity Solutions Grant to defray up to 50% of the eligible software subscription costs. For larger businesses: • The progressive implementation approach provides these businesses more time to sync the necessary updates with software refresh cycles, as well as cater dedicated onboarding support; • A new grant of up to $5,000 will be provided to encourage early adoption. More details on the support provided will be released by IMDA and IRAS in due course.

12. Updates and Amendments

	Date of amendment	Amendments made
1	16 Oct 2025	• Added questions 1.6 to 1.9, 2.6, 3.10 to 3.23, 4.4 to 4.6, 5.4 to 5.5 • Amended questions 1.1, 3.9, 9.3
2	9 Mar 2026	• Added questions 1.9, 1.10, 1.15, 2.5 • Amended questions 1.1, 1.3, 1.6, 1.7, 9.2, 11.1