INLAND REVENUE
AUTHORITY
OF SINGAPORE

Recommended Features for the GST InvoiceNow Requirement

Validation Check on Wrongful GST Charges

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Version Control

Version History

Revision Date	Version Number	Change Log Summary

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1. Introduction

As part of the implementation for the GST InvoiceNow Requirement [1], IRAS is enabling InvoiceNow-Ready Solution Providers ("IRSPs") and GST-registered businesses who use in-house enterprise solutions [2] to build recommended features into their InvoiceNow-Ready Solutions.

One such value-added feature is the validation check on wrongful GST charges, which we recommend to be performed at the point of invoice creation or issuance (for InvoiceNow invoices), or at the point of invoice data submission to IRAS (for Solution-extracted invoices).

Broadly speaking, the check utilises data elements in the 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 contain wrongfully charged GST. An alert would then be made to the sender of the invoice data for his attention.

Implementing this validation check in your InvoiceNow-Ready Solution will help make tax compliance easier for you or your clients; it will also provide you with the assurance that the GST charges on issued invoices are legitimate.

2. Scope

There are two use cases for the validation check on wrongful GST charges:

(1)   **Use Case 1: Creation or issuance of InvoiceNow invoices[3].**
In this use case, the validation check aims to ensure that invoices issued with GST charges through the InvoiceNow network contains a valid Supplier GSTN. If the Supplier GSTN is found to be invalid / not found, then the invoice should not be issued. In this regard, an alert will be triggered to notify the sender (which in this case is the Supplier) that the Supplier GSTN is invalid / not found, and to amend the Supplier GSTN or to remove the GST charges before proceeding to issue the invoice.

(2)   **Use Case 2: Submission of sale or purchase invoice data[4] via Solution-extracted invoice submission method to IRAS.**
In this use case, the validation check aims to verify if the sale or purchase invoices involving GST charges that has been issued outside of the InvoiceNow network contains a valid Supplier GSTN. If the Supplier GSTN is found to be invalid / not found, then it

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[1] GST-registered businesses will be required to use InvoiceNow-Ready Solutions to transmit the invoice data directly to IRAS for tax administration. This will be done in phases, starting with non-mandatory participation from any existing GST-registered businesses and businesses applying for GST registration on or after 1 May 2025 that wish to be early adaptors to transmit invoice data to IRAS, before mandatory participation by newly incorporated companies who voluntarily register for GST from 1 November 2025, and all new voluntary GST registrants from 1 April 2026. The transmission of invoice data to IRAS will be done seamlessly through Accredited InvoiceNow Access Point Providers ("APs") via Application Programming Interface ("API") technology.

[2] Referred to as "Transmitting Enterprises" in the "TX2 – Data Extraction and Transformation" document of Invoice Data Submission Specifications for IRAS GST InvoiceNow Requirement.

[3] Includes credit notes issued via the InvoiceNow network

[4] A general term used to refer to the data in all business documents such as copies of invoices (including tax invoices, simplified tax invoices, debit notes), credit notes as well as invoice-related data (e.g., aggregated sales made via point-of-sale systems ("POS"), or where simplified tax invoices are issued ("STI"), aggregated petty cash purchases ("PCP") etc.) that are to be submitted to IRAS as part of the GST InvoiceNow Requirement.

suggests that the GST was wrongfully charged. An alert would then be sent the sender (which in this case could be the Supplier or Customer) to check if the Supplier GSTN is invalid / not found. For submission of invoice data pertaining to purchases, the Customer may wish to seek recourse on the wrongful GST charges with his Supplier.

This validation check is to be performed on all the four types of submissions for transmitting invoice data. The table below shows how the two use cases relate to the four types of submissions for transmitting invoice data.

Use Case	Type of submission	Description	Submission method
Use Case 1	Type 1A Submission	Sale transaction made by the Supplier within the InvoiceNow network	Peppol submission method
Use Case 2	Type 1B Submission	Corresponding purchase transaction received by the Customer within the InvoiceNow network from the sale transaction under Type 1A Submission above	Solution-extracted submission method
Use Case 2	Type 2 Submission	Sale transaction made outside the InvoiceNow network	Solution-extracted submission method
Use Case 2	Type 3 Submission	Purchase transaction made outside the InvoiceNow network	Solution-extracted submission method

Note: The above covers all outbound and inbound transactions made by businesses which will be sent over to C5. For more information on the different types of data flows, please refer to para 2.2 TX2 Data Extraction and Transformation.

3. Implementation

The validation check is performed by calling IRAS' **Check GST Register API**[5] which returns the GST Registration Status and Registration Period, based on the given Supplier GSTN and Invoice Date.

IRAS recommends that IRSPs and businesses perform the validation check at the invoice level daily to ensure that the GST registration status is up-to-date. For greater efficiency, IRSPs and businesses may perform the check at the invoice level with the GST registration statuses for each business checked being maintained as a daily cache.

The following is a sample of an API request and response payload when the Supplier GSTN of a GST-registered company is passed to the Check GST Register API.

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[5] Access Points may also provide a passthrough API for IRSPs and GST-registered businesses to connect to, where the Check GST Register API can be consumed through a single integration point.

Request

```
{
  "clientID": "YOUR_CLIENT_ID",
  "regID": "200312345A"
}
```

Response

```
{
  "returnCode": 10,
  "data": {
    "gstRegistrationNumber": "200312345A",
    "name": "MY_COMPANY_NAME",
    "registrationId": "200312345A",
    "RegisteredFrom": "1994-04-01T00:00:00",
    "Status": "Registered",
    "Remark":  "Currently  registered  under  Simplified  Pay-Only
Regime"
  },
  "info": {
    "fieldInfoList": []
  }
}
```

When making the API call, IRSPs and GST-registered businesses should pass in the request payload the Supplier's GSTN **(i.e. cbc:CompanyID (IBT-031))** contained in the invoice data with GST charged **(i.e. cbc:TaxAmount (IBT-110) > 0).**

The API will return the response payload containing information on the Supplier GSTN, such as its GST Registration Status, Registration Start and Registration End Date. IRSPs and GST-registered businesses will then make use of these inputs to validate against invoice details to ascertain if the Supplier GSTN is valid.

(A) <u>For Type 1A Submission (Refer to Annex A - Decision Flowchart Diagram 1)</u>
1. Check that the GST Registration Status **i.e. "Status"** returned indicates "Registered" or "Deregistered"; and
2. Check that the Invoice Date (IBT-002) falls within the Registration Start and Registration End Date **i.e. ≥ "RegisteredFrom"**: "**YYYY-MM-DDThh:mm:ss**" **and ≤** "**RegisteredTo**": "**YYYY-MM-DDThh:mm:ss**".

- For invoices that meet the two conditions above, allow the transmission through the InvoiceNow network and to IRAS.

- For invoices that do not meet the conditions, generate an <u>alert message</u> to the Supplier, notifying him to check if the Supplier GSTN is invalid / not found and to amend the Supplier GSTN or to remove the GST charges before proceeding to issue the invoice.

- If the Supplier maintains that the details are correct after checking, he can override the alert and proceed to issue the invoice.

(B) <u>For Type 2 Submission (Refer to Annex A - Decision Flowchart Diagram 2)</u>
    1. Check that the GST Registration Status **i.e. "Status"** returned indicates "Registered" or "Deregistered"; and
    2. Check that the Invoice Date (IBT-002) falls within the Registration Start and Registration End Date **i.e. ≥ "RegisteredFrom"**: "**YYYY-MM-DDThh:mm:ss**" **and** ⩽ "**RegisteredTo**": "**YYYY-MM-DDThh:mm:ss**".

- For invoices that meet the two conditions above, allow the transmission through the InvoiceNow network and to IRAS.

- For invoices that do not meet the conditions, generate an <u>alert message</u> to the Supplier, notifying him to check if the Supplier GSTN is invalid / not found but proceed with the submission to IRAS.

- This is because such transactions would have already taken place between the Supplier and the Customer.

(C) <u>For Type 1B and Type 3 Submissions (Refer to Annex A - Decision Flowchart Diagram 2)</u>
    1. Check that the GST Registration Status **i.e. "Status"** returned indicates "Registered" or "Deregistered"; and
    2. Check that the Invoice Date (IBT-002) falls within the Registration Start and Registration End Date **i.e. ≥ "RegisteredFrom"**: "**YYYY-MM-DDThh:mm:ss**" **and** ⩽ "**RegisteredTo**": "**YYYY-MM-DDThh:mm:ss**".

- For invoices that meet the two conditions above, allow the transmission through the InvoiceNow network and to IRAS.

- For invoices that do not meet the conditions, generate an <u>alert message</u> to the Customer, notifying him to check if the Supplier GSTN is invalid / not found but proceed with the submission to IRAS.

- This is because such transactions would have already taken place between the Supplier and the Customer.

The table below summarises when and how validation check is to be implemented.

Type of Submission	How to Implement the Check	If Supplier GSTN Invalid / not found
Type 1A Submission	Performed by IRSP / GST-registered Business at C1 at the point of invoice creation / issuance	Alert Supplier to check if the Supplier GSTN is invalid / not found, and to amend the Supplier GSTN or to remove the GST charges before proceeding to issue the invoice. Allow Supplier to override the alert to issue the invoice.
Type 1B Submission	Performed by IRSP / GST-registered Business at C4 at the point of invoice data submission to IRAS	Alert the Customer to check if the Supplier GSTN is invalid / not found and proceed to submit the invoice to IRAS.

Type of Submission	How to Implement the Check	If Supplier GSTN Invalid / not found
Type 2 Submission	Performed by IRSP / GST-registered Business at C1 at the point of invoice data submission to IRAS	Alert the Supplier to check if the Supplier GSTN is invalid / not found and proceed to submit the invoice to IRAS.
Type 3 Submission	Performed by IRSP / GST-registered Business at C4 at the point of invoice data submission to IRAS	Alert the Customer to check if the Supplier GSTN is invalid / not found and proceed to submit the invoice to IRAS.

4. Onboarding Support

To use the Check GST Register API, you are required to use the same set of **API Credentials** (Client ID and Client Secret) that have been provided to you during your account registration and setup for the e-invoicing API.

You must conduct tests of the Check Register API in Sandbox before using it in Production.

Refer to the Check GST Register API Specifications for more details on how to use the API in Sandbox and Production.

> ℹ Please take note that the use of IRAS API(s) in the Production environment is only intended for the purpose of submitting actual e-invoicing records of live business transactions. **Any other forms of use, including all forms of tests, are strictly prohibited.** In the event such activities are found to have occurred in the Production environment, you will be deemed to have breached the API Terms of Use, which may result in the suspension or termination of your account.

You may reach out to IRAS Digital Partnerships Team at Digital_Partnerships@iras.gov.sg if you need additional details or support during the onboarding process.
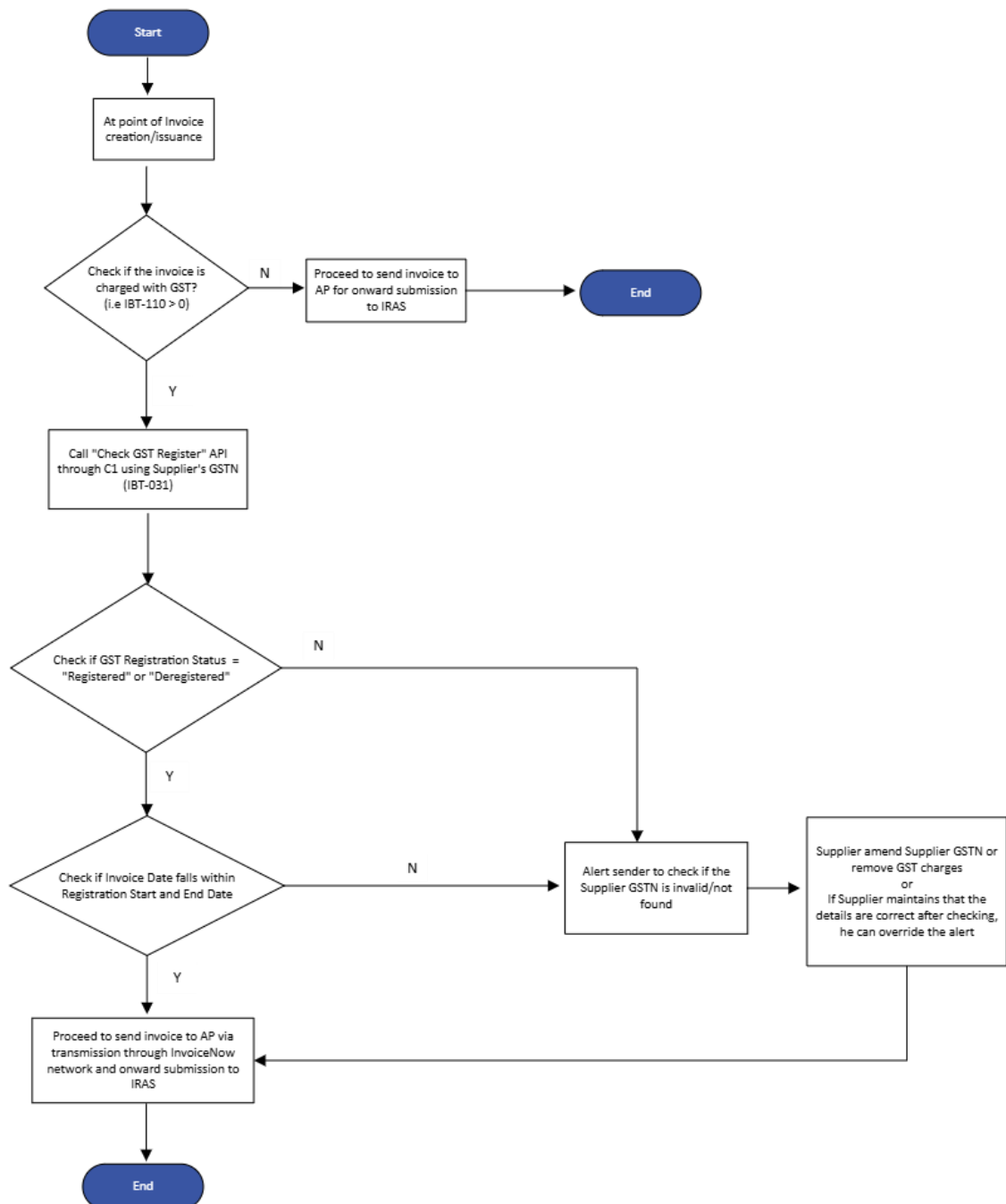
Annex A

Decision Flowchart Diagrams

Decision Flowchart Diagram 1

USE CASE 1: Creation / issuance of InvoiceNow invoices
(Type 1A Submission)

Decision Flowchart diagram 2

USE CASE 2: Submission of sale or purchase invoice data via Solution-extracted method to IRAS
(Type 1B/2/3 Submission)