



INLAND REVENUE
AUTHORITY
OF SINGAPORE

User Guide

User Guide for Assisted Self-Help Kit ("ASK")
Section 2: GST Pre-Filing Checklist



User Guide for Assisted Self-Help Kit ("ASK") Section 2

Step 1: Fill in the yellow boxes and click "Start" after reading the "Note to User" and "Instructions".

Note: You can only proceed to the next page when all the information requested in the yellow boxes is filled.

Assisted Self-help Kit (ASK): Section 2 - Pre-Filing Checklist

Instructions:
The ASK Pre-Filing Checklist ("Checklist") is a self-assessment tool that helps GST-registered businesses understand the appropriate GST treatment for their business transactions, thus ensuring the completeness and accuracy of their GST returns before submission to IRAS.

[For Businesses not registered under Overseas Vendor Regime \(OVR\) Pay-Only Regime](#)
The Checklist comprises of 6 separate sub-checklists, mirroring the entries (or boxes) of a GST F5 return. You will **only** need to complete the checklist(s) that are **relevant** to your business. Each checklist may take about 20 minutes to complete.

[For Businesses registered under OVR Pay-Only Regime](#)
The Checklist comprises of 4 sub-checklists, all of which which you need to complete. The entire Checklist may take about 10 minutes to complete.

You do not need to submit the completed Checklist to IRAS but it must be made available to us upon request. You are encouraged to retain a softcopy of the Checklist for reference. Printing is not advisable as it can run into many pages.

This Checklist is to be used for **one** GST-registered business only. If you are performing GST review for multiple businesses, **please use a separate Checklist for each business.**

To begin the review, please fill in the following boxes and click "Start".

Name of GST-registered Business * :

UEN / GST Reg Number * :

Period of review * :
(dd/mm/yyyy to dd/mm/yyyy)

Name of reviewer * :

Date of review * :
(dd/mm/yyyy)

Are you an overseas business registered under the OVR Pay-Only Regime?* Yes No

* Denotes compulsory fields

You will not be able to proceed until you have filled in all the details on this page

User Guide for Assisted Self-Help Kit ("ASK") Section 2

Step 2: To begin your review, click on the relevant pre-filing checklist found on the Dashboard.

Note: The checklists "Goods Imported under Major Exported Scheme / Approved 3rd Party Logistics Company Scheme / Other Approved Schemes and Taxable Purchases" and "Goods Imported under Import GST Deferment Scheme (IGDS) and Taxable Purchases & Input Tax & Refunds Claimed" are to be completed by businesses who are on those schemes. If your business is not on any of the schemes listed, you need not complete these checklists.

Assisted Self-help Kit (ASK): Section 2 - Pre-Filing Checklist

Dashboard:
Please proceed with the review by clicking on the relevant boxes below.

At any point in time, you may save your work in your own drive and return to the same page to continue with the checklist(s).

Standard-rated Supplies and Output Tax Boxes 1 and 6 of GST Return	Zero-rated Supplies Box 2 of GST Return	Exempt Supplies and Related Input Tax Claims Boxes 3 and 7 of GST Return	Imported Services subject to Reverse Charge Boxes 14 and 1 & 6 of the GST Return
Taxable Purchases and Input Tax & Refunds Claimed Boxes 5 and 7 of GST Return	Goods Imported under Major Exporter Scheme / Approved 3rd Party Logistics Company Scheme / Other Approved Schemes and Taxable Purchases Boxes 9 and 5 of GST Return	Goods Imported under Import GST Deferment Scheme (IGDS) and Taxable Purchases & Input Tax & Refunds Claimed Boxes 17 & 19 of GST Return	Digital Services Supplied by Electronic Marketplace Operator on Behalf of Third-party Suppliers and Output Tax Boxes 15 and 1 & 6 of the GST Return

NOTE TO USER
IRAS shall not be responsible or held accountable in any way for any damage, loss or expense whatsoever, arising directly or indirectly from the use (whether by you or any third party) of the ASK Section 2.

The ASK Section 2 is correct as at **2 Jan 2020**. While every effort has been made to ensure that this information is consistent with existing law and practice, should there be any changes, IRAS reserves the right to vary our position accordingly. Please check the IRAS website at www.iras.gov.sg for the latest version.

The ASK Section 2 provides only estimates based on the stated assumptions and your inputs. It may not provide for all possible scenarios.

User Guide for Assisted Self-Help Kit ("ASK") Section 2

Step 3: Proceed to answer the questions listed on the page by selecting "Yes", "No" or "NA" (where applicable) and the relevant responses will be populated in the corresponding coloured box below. Click "Next" to proceed.

Note: You can proceed to the next page only after answering all the questions listed on the page.

Assisted Self-help Kit (ASK): Section 2 - Pre-Filing Checklist Zero-rated Supplies (Box 2)	
Name of GST-registered Business:	ABC Pte Ltd
UEN / GST Reg Number:	123456789
S/No	Questions
1.1	<p>Review the listing containing the data extracted from source documents to prepare for your GST return. Were <u>all</u> invoices, credit notes and debit notes for your zero-rated supplies recorded in your listings? <input checked="" type="radio"/> Yes <input type="radio"/> No</p> <p>Please proceed to the next question.</p>
1.2	<p>Did you issue an invoice (including tax invoice, debit note and any other billing for payment) to your customers before payment is received for your supply? <input type="radio"/> Yes <input checked="" type="radio"/> No</p> <p>If your invoice is issued after receipt of payment, you have to report the transaction as a zero-rated supply based on the date of payment (in accordance with time of supply rules).</p> <p>Please proceed to the next question.</p>
2	<p>Your invoices should be numbered in running order. Were there any "missing" invoice numbers in your listings? <input type="radio"/> Yes <input type="radio"/> No</p>
3	<p>Review the listing containing the data extracted from source documents to prepare for your GST return. Did the month end cut-off date for your transactions fall on the last day of the GST prescribed accounting period? <input type="radio"/> Yes <input type="radio"/> No</p>

You will not be able to proceed to the next page until you have answered all the questions on this page

Back Next

User Guide for Assisted Self-Help Kit ("ASK") Section 2

Step 4: At the last page of the checklist, click "Main Menu" to return to the Dashboard. Your completed checklist will be displayed in a lighter colour and the words "(Completed)" will appear.

Assisted Self-help Kit (ASK): Section 2 - Pre-Filing Checklist

Dashboard:
Please proceed with the review by clicking on the relevant boxes below.

At any point in time, you may save your work in your own drive and return to the same page to continue with the checklist(s).

Standard-rated Supplies and Output Tax Boxes 1 and 6 of GST Return	Zero-rated Supplies Box 2 of GST Return	Exempt Supplies and Related Input Tax Claims Boxes 3 and 7 of GST Return	Imported Services subject to Reverse Charge Boxes 14 and 1 & 6 of the GST Return
Taxable Purchases and Input Tax & Refunds Claimed Boxes 5 and 7 of GST Return	Goods Imported under Major Exporter Scheme / Approved 3rd Party Logistics Company Scheme / Other Approved Schemes and Taxable Purchases Boxes 9 and 5 of GST Return	Goods Imported under Import Deferment Scheme (IGDS) and Taxable Purchases & Input Tax & Refunds Claimed (Completed) Boxes 17 & 19 of GST Return	Digital Services Supplied by Electronic Marketplace Operator on Behalf of Third-party Suppliers and Output Tax Boxes 15 and 1 & 6 of the GST Return

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The ASK Section 2 provides only estimates based on the stated assumptions and your inputs. It may not provide for all possible scenarios.

Step 5: Select another pre-filing checklist and perform Steps 2 to 4 again.

Note: The checklists "Goods Imported under Major Exported Scheme / Approved 3rd Party Logistics Company Scheme / Other Approved Schemes and Taxable Purchases" and "Goods Imported under Import GST Deferment Scheme (IGDS) and Taxable Purchases & Input Tax & Refunds Claimed" are to be completed by businesses who are on those schemes. If your business is not on any of the schemes listed, you need not complete these checklists.

Step 6: Once you have completed your review of the relevant pre-filing checklists, you are encouraged to retain a softcopy of the document by saving the file.

Printing of the document is not advisable as it could run into multiple pages.

Contact Information

For enquiries on this user guide, please contact the Goods and Services Tax Division at www.iras.gov.sg (select "Contact Us").

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