IRAS e-Tax Guide (Draft)

Adopting InvoiceNow Requirement
for GST-registered Businesses

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Preface

On 15 April 2024, IRAS announced on its [website](#) the requirement for voluntary GST-registered businesses to transmit invoice data to IRAS using InvoiceNow solutions via the InvoiceNow network ("GST InvoiceNow Requirement"). There are plans to implement this new requirement for the remaining GST-registered businesses progressively.

This draft guide accompanying the public consultation explains the GST InvoiceNow Requirement and provides details to support GST-registered businesses to fulfil or adopt the requirement.

IRAS is committed to consulting businesses and industry partners and will carefully consider all feedback given to ensure a smoother transition for the new voluntary GST-registrants on this requirement, and as part of the review on the implementation plan for the remaining GST-registered businesses.

We would like to seek your active participation and feedback on this draft e-Tax Guide. Please submit your written comments in relation to this draft guide by 11 July 2024 using the FormSG template retrievable from the QR code below:

Alternatively, please refer to the following URL to retrieve the FormSG template: https://go.gov.sg/gstinvoicenow-publicconsultation

IRAS will provide a summary of responses to the feedback received on the draft guide after reviewing the feedback. We may also reach out to you for clarifications if necessary.

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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 solutions via the InvoiceNow network ("GST InvoiceNow Requirement"). The guide also provides details to support GST-registered businesses that wish to be early adopters to transmit invoice data to IRAS via the InvoiceNow network.

1.2   You should read this guide if:

(a)   you are required to comply with the GST InvoiceNow Requirement as an additional condition to be voluntarily registered for GST; or

(b)   you do not fall within the GST InvoiceNow Requirement, but would like to take up an InvoiceNow solution to transmit invoice data to IRAS via the InvoiceNow network as an early adopter.

1.3   For system architects, software developers and IT support personnel of Access Points Providers, Solution Providers and businesses using their own in-house proprietary Enterprise Resource Planning ("ERP") or finance systems, the relevant technical documents on the GST InvoiceNow Requirement are available at 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 use InvoiceNow solutions to send invoice data directly to IRAS for tax administration. This will be done in phases, starting with the new voluntary GST registrants. The transmission of invoice data to IRAS will be done seamlessly through Access Point Providers of the InvoiceNow solutions 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 September 2020 and June 2023.

2.3   To allow businesses sufficient lead time to prepare, the GST InvoiceNow Requirement will be implemented in a calibrated and progressive manner as follows:

(a)   From 1 November 2025, for newly incorporated companies[1] that register for GST voluntarily.

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

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[1] These are companies that are incorporated within 6 months from the time they submit their application for GST registration. For new voluntary GST-registrants that are limited liability partnerships, sole-proprietorships and partnership businesses, the requirement will be implemented from 1 April 2026.

2.4   A soft launch will commence from 1 May 2025, allowing any existing GST-registered businesses that wish to be early adopters to transmit invoice data to IRAS using InvoiceNow solutions via the InvoiceNow network.

2.5   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.

2.6   There are plans to progressively implement the GST InvoiceNow Requirement for the remaining GST-registered businesses. We will continue to consult industry partners and carefully review the feedback received before announcing further details.

3   Glossary

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.

Invoice Data

3.3   Invoice data is a general term used to refer to the data in all business documents such as copies of invoices[2], credit notes as well as invoice-related data (e.g., aggregated cash sales, aggregated petty cash purchases ("PCP") etc.) that are to be submitted to IRAS as part of the GST InvoiceNow Requirement.

InvoiceNow Solutions

3.4   InvoiceNow solutions are finance and accounting 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 ERP systems.

3.5   InvoiceNow solutions that are connected to IRAS through Access Points will enable the transmission of invoice data to IRAS via API technology.

Solution Provider ("SP")

3.6   A Solution Provider offers full-fledged InvoiceNow solutions with a wide range of capabilities, such as seamless InvoiceNow connectivity and comprehensive finance and accounting functions.

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[2] An invoice refers to any document that serves as a bill for payment for supplies made by a GST-registered supplier. It includes a tax invoice, simplified tax invoice and a debit note.

<u>Access Point Provider ("AP")</u>

3.7 An Access Point Provider offers connectivity services to help businesses get connected to the InvoiceNow network. Unlike SPs, an AP only provides pure access point connectivity to the InvoiceNow network.

3.8 Businesses that directly engage the services of an AP will have to rely on a separate finance and accounting software (typically their own in-house proprietary ERP systems) to perform the necessary finance and accounting functions.

<u>Peppol Invoice</u>

3.9 A Peppol invoice refers to an invoice created and transmitted from the supplier to the customer within the InvoiceNow network using their respective InvoiceNow solutions. Using InvoiceNow, a customer can receive Peppol invoices directly in its InvoiceNow solution with very minimal human intervention. Paper or PDF invoices created and transmitted to customers outside of the InvoiceNow network are not considered as Peppol invoices, even if these invoices are subsequently or concurrently submitted into the InvoiceNow network.

<u>Solution-extracted Invoice</u>

3.10 A Solution-extracted invoice refers to an invoice that is automatically extracted from InvoiceNow solutions via system processes for sending to IRAS. It applies to invoices that were not created and transmitted from suppliers to customers within the InvoiceNow network. Examples of such invoices are paper or PDF invoices that are recorded in accounting and ERP platforms.

4 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 accounting and ERP platforms, while being able to exchange invoices with their partners who may not be using the same platform 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 ("SG-PINT") Specification was launched in February 2024. This upgraded specification will enable users to experience seamless cross-border transactions. SG-PINT will also be 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.

Current process of sending and receiving paper or PDF invoices

This process is **not** considered e-invoicing.
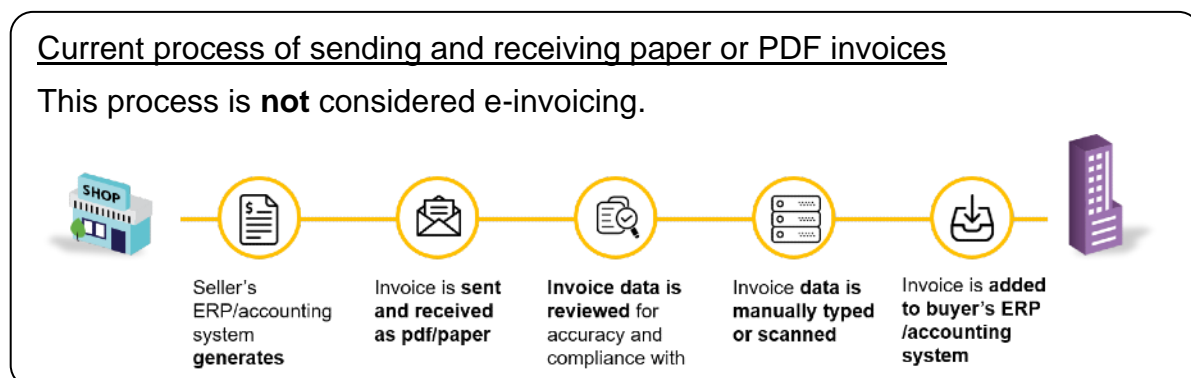
4.4   The illustration below gives an overview of the 4-corner model under InvoiceNow. In any given business transaction, the supplier can send its invoice directly to the accounting or ERP system of the customer, using the accounting or ERP system of the supplier's choice. Regardless of the invoice format, invoices that are sent out by the supplier ("Corner 1") will be converted into the common standard at its AP ("Corner 2"). The SG Peppol Directory[3] will provide the supplier with the necessary information to identify the customer ("Corner 4") to facilitate the transmission of the invoice through the supplier's AP ("Corner 2") and the receiving AP ("Corner 3"). This network allows businesses to use an accounting or ERP software of their choice. Once connected to InvoiceNow, the business will effectively be connected to all other businesses that are on the InvoiceNow network.

Process of sending invoices via the InvoiceNow network (i.e., e-invoicing)

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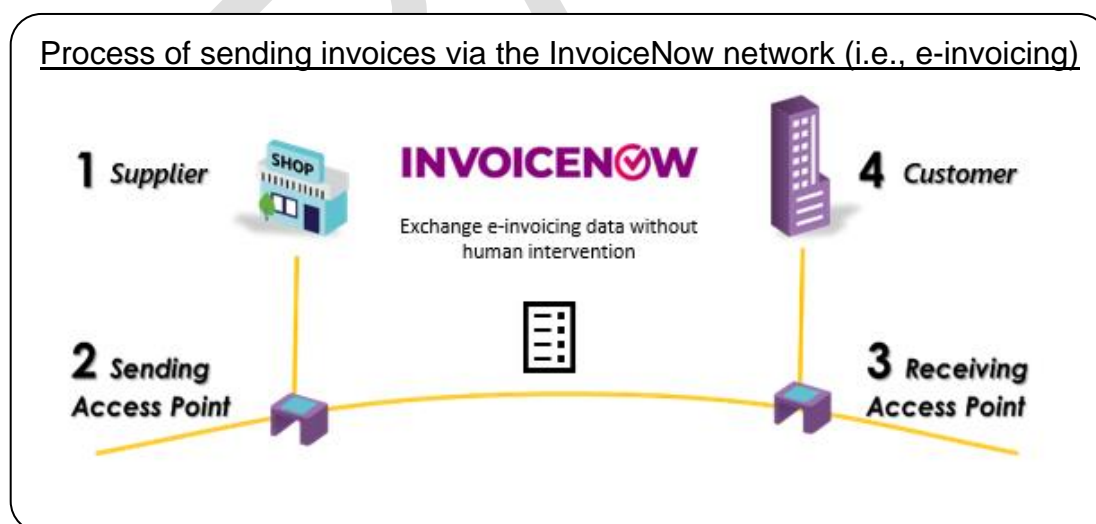
[3] SG Peppol Directory is the Global Peppol Directory for Singapore. This directory is maintained by IMDA and lists all business entities in Singapore that are registered with IMDA for InvoiceNow.

Benefits of using InvoiceNow solutions

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

(a)   **Streamlined processes:** InvoiceNow 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 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 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 > How we can help > Nationwide e-invoicing initiative > InvoiceNow.

5   GST InvoiceNow Requirement

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 will be required to use InvoiceNow solutions to send invoice data to IRAS for tax administration.

How GST InvoiceNow Requirement works
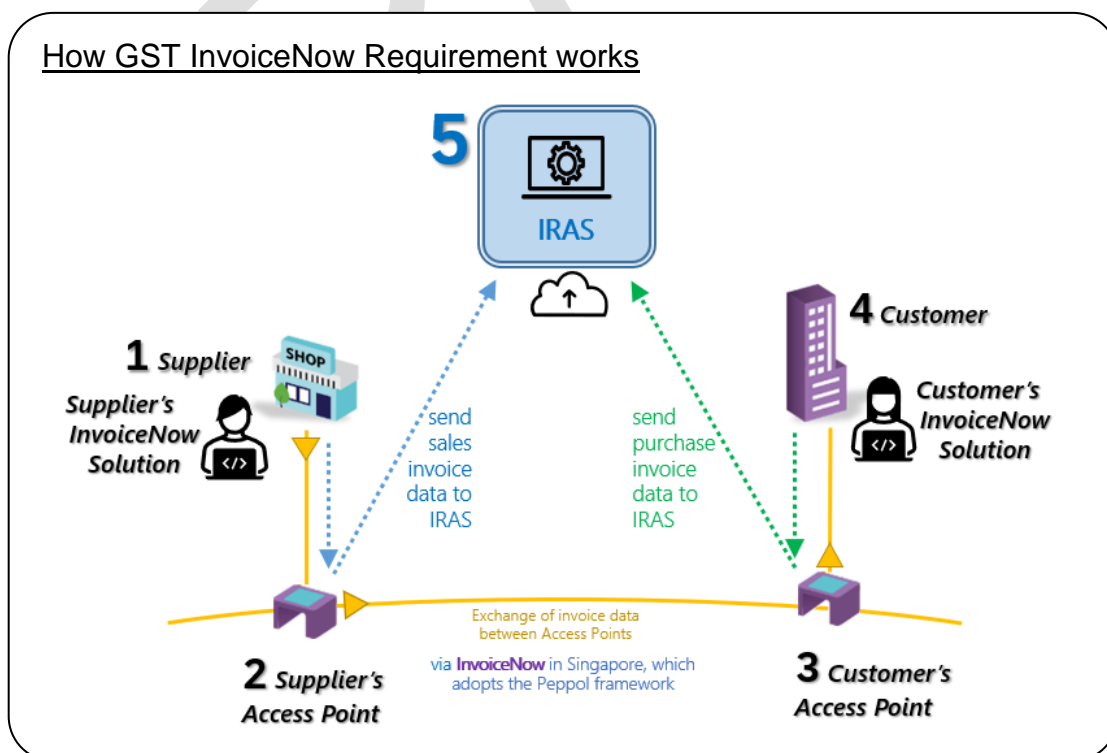
5.2   Under the requirement, GST-registered businesses (whether suppliers or customers) will need to submit invoice data pertaining to their GST supplies ("Sales

Data") and purchases ("Purchases Data") to IRAS using InvoiceNow solutions and via the InvoiceNow network. Invoices that are not issued using InvoiceNow (e.g. for sales made to businesses not on the InvoiceNow network or sales made via point-of-sale systems) should also be sent to IRAS when they are recorded in the accounting system. More details on the transactions to be submitted can be found in the section "*Scope of Transactions to Transmit to IRAS*".

5.3   IRAS will be connected to the InvoiceNow network 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 feature in their InvoiceNow 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 solutions.

5.5   Solution Providers are able to build validation checks into the submission process to detect wrongful GST charges from non-GST registered suppliers. These can be done by calling IRAS' Check GST Register API[4] and checking the validity of the supplier's GST Number (based on invoice parameters e.g., invoice date, tax point date etc.) before deciding whether to block the issuance of the invoice (for Peppol invoices) or to trigger alerts (for Solution-extracted invoices) on potential wrongful GST charges to the party who made the submission.

<u>Additional benefits for adopting InvoiceNow solutions to transmit invoice data to IRAS</u>

5.6   Besides enjoying the benefits of InvoiceNow, GST-registered businesses that transmit invoice data to IRAS can also benefit from reduced compliance efforts when preparing data for submission to IRAS.

5.7   With IRAS' better risk analysis capabilities, fewer businesses would potentially be selected for GST audits. Those selected for audits may also expect shorter audits and faster resolution of the audit issues. Businesses claiming GST refunds may also receive refunds earlier, if assessed to be of lower risks.

5.8   Furthermore, businesses would have access to the array of value-added services provided by the InvoiceNow solutions, which help to ease tax compliance. These services include built-in checks to detect invoices from suppliers that wrongly charge GST, thus helping businesses avoid incorrect input tax claims.

5.9   In the longer term, as adoption and usage of InvoiceNow by GST-registered businesses increase, it would open up the possibility for the development of new value-added services, e.g. pre-filing "health check" report on potential errors or pre-filing assistance provided by SPs to help businesses complete and submit GST returns directly to IRAS, with greater ease. This would help redefine and elevate businesses' GST compliance experience.

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[4] The Check GST Register API can be found in our list of API services on our <u>website</u>.
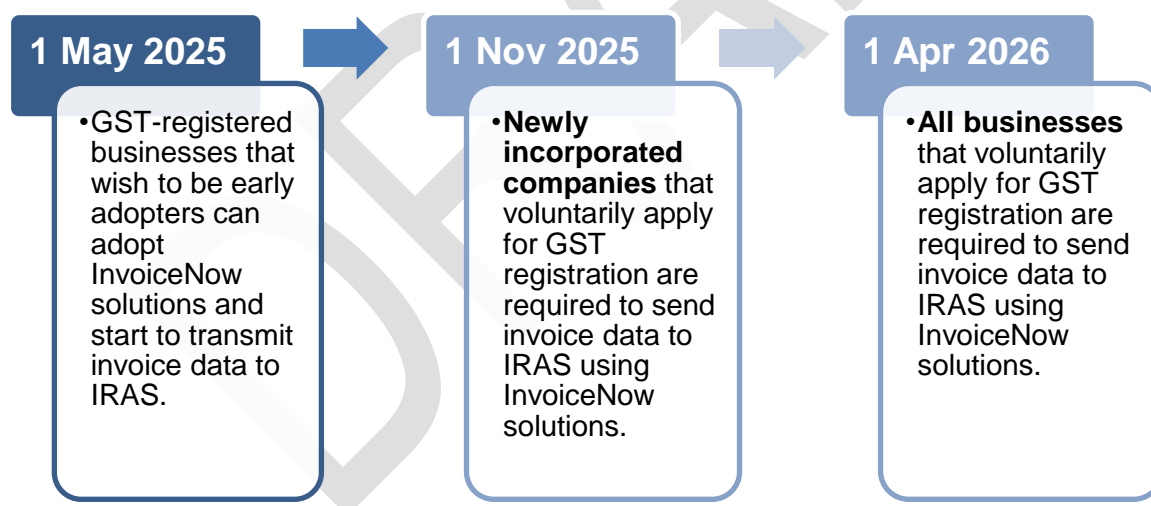
	Current experience	Possible redefined experience with increased InvoiceNow adoption
Return preparation	• Separate effort to check for wrongful charging of GST by non-GST suppliers • Perform own checks on GST transactions before filing	• Receive automated alerts in the accounting software on wrongful GST charging from non-GST suppliers when invoices are received • Receiving pre-filing "health check" report in the accounting software on potential errors
Return filing	• Manually prepare and check GST returns against their GST transactions before filing on IRAS' portal	• More assurance to business that GST returns are accurate, with fewer discrepancies. • Pre-filing assistance provided by SP to help businesses complete and submit returns directly to IRAS.
Post-filing audits or refunds	• Audit selection based on aggregated data (in GST returns) and risk attributes • If audited, additional time to extract, prepare and submit listings/documents	• Less likely for businesses with low compliance risk to get selected for audit, due to IRAS' better risk analysis capabilities. • If audited, shorter audit turnaround and faster resolution • Receive GST refunds more expeditiously, if assessed to be of lower risks

Pilot Experience on Invoice Data Submission

5.10 To ensure the feasibility of leveraging InvoiceNow for the submission of invoice data to IRAS, and validate the value proposition of doing so, IRAS and IMDA conducted a pilot with a group of businesses and service providers between September 2020 and June 2023. As part of the pilot, a scaled down version of the 5th corner was developed to receive invoice data. This enabled IRAS and IMDA to gain insights on businesses' end-to-end experience of transmitting invoice data to IRAS.

5.11 Through the pilot, IRAS validated the technical feasibility and viability of implementing GST InvoiceNow Requirement and verified that it was generally achievable for businesses of different sizes and from different industries to onboard and send invoice data to IRAS seamlessly. Pilot participants generally agreed that the provision of the invoice data upfront to IRAS could improve data accuracy, shorten GST audits and achieve faster processing of GST refunds. Participants also noted that the benefits of the initiative can only be fully realised if there is mass adoption.

Phased Adoption of GST InvoiceNow Requirement

5.12   Following the conclusion of the pilot, IRAS announced that GST-registered businesses will be required to adopt the GST InvoiceNow Requirement progressively as follows:

(a)   From 1 November 2025, for newly incorporated companies[5] that register for GST voluntarily.

(b)   From 1 April 2026, for all new voluntary GST-registrants, regardless of incorporate date.

5.13   This requirement will be implemented as an additional condition for voluntary GST registration. Businesses that need to comply with the GST InvoiceNow Requirement will need to register with IMDA for InvoiceNow and obtain a Peppol ID[6] before they apply to IRAS for GST registration.

5.14   A soft launch will commence from 1 May 2025, allowing any existing GST-registered businesses that wish to be early adopters to transmit invoice data to IRAS using InvoiceNow solutions via the InvoiceNow network.

5.15   We strongly encourage all GST-registered businesses and businesses that intend to register for GST to come onboard early and plan ahead for the adoption of InvoiceNow solutions or make changes to your in-house accounting systems to be compatible with GST InvoiceNow Requirement.

1 May 2025	1 Nov 2025	1 Apr 2026
•GST-registered businesses that wish to be early adopters can adopt InvoiceNow solutions and start to transmit invoice data to IRAS.	•**Newly incorporated companies** that voluntarily apply for GST registration are required to send invoice data to IRAS using InvoiceNow solutions.	•**All businesses** that voluntarily apply for GST registration are required to send invoice data to IRAS using InvoiceNow solutions.

5.16   There are plans to progressively implement the GST InvoiceNow Requirement for the remaining GST-registered businesses. We will continue to consult industry partners and carefully review the feedback received before announcing further details.

Businesses Excluded from the GST InvoiceNow Requirement

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[5] These are companies that are incorporated within 6 months from the time they submit their application for GST registration.
[6] IRAS is currently working with IMDA on how GST-registered businesses that are not registered with ACRA can obtain a Peppol ID.

5.17 We recognise that there are practical implementation difficulties for the following group of businesses to comply with the GST InvoiceNow Requirement. Hence, we have excluded them from the requirement ("Excluded Businesses"):

Excluded Businesses	
Overseas entities	Refers to entities that belong outside Singapore for GST purposes. For clarity, this includes overseas vendors that are registered under the Overseas Vendor Registration ("OVR") Pay-only regime and OVR full regime.
Businesses registered under the Reverse Charge regime	Refers to businesses that are registered for GST under 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	Submission method
Type 1A Submission	Sale transaction made by the Supplier within the InvoiceNow network	Peppol invoice method
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 invoice method
Type 2 Submission	Sale transaction made outside the InvoiceNow network	Solution-extracted invoice method
Type 3 Submission	Purchase transaction made outside the InvoiceNow network	Solution-extracted invoice method

<u>Type 1A and 1B Submissions: Sale transaction and corresponding purchase transaction made within InvoiceNow network</u>
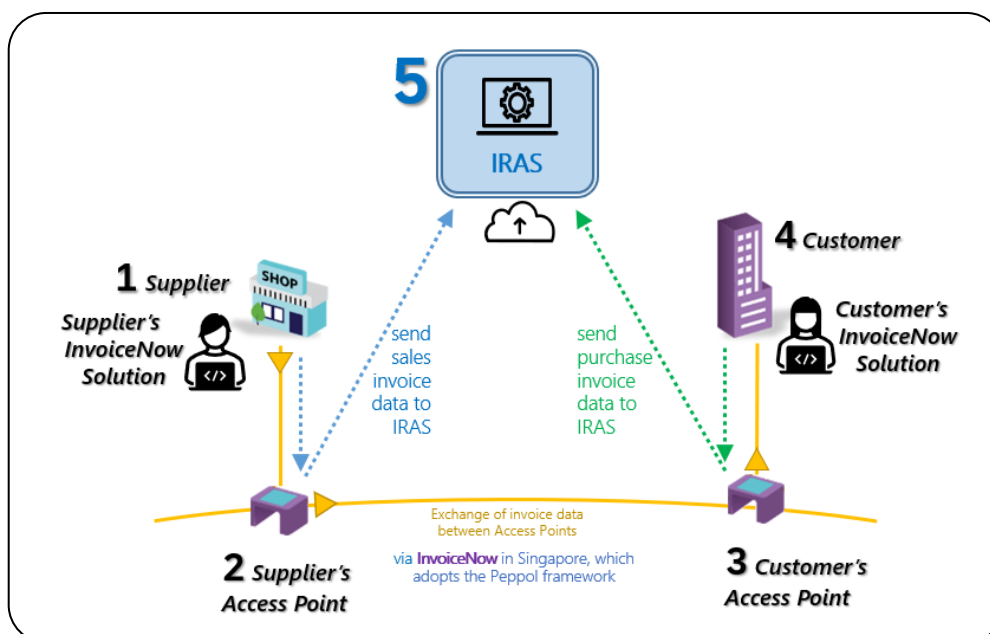
6.2 For a sale transaction made within the InvoiceNow network (e.g., where both the GST-registered supplier and the customer are connected to IRAS via the InvoiceNow network), the transmission of the invoice data to IRAS occurs in the following manner:

<u>Type 1A Submission: Sale transaction made within InvoiceNow network (i.e., Peppol invoice)</u>

(a) GST-registered supplier issues a Peppol invoice for a sale transaction using its InvoiceNow solution via the InvoiceNow network and sends the invoice to its AP.

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

Solution Providers are able to build validation checks into the issuance process to verify whether GST is charged by a supplier with a valid GSTN. If the GSTN is invalid or not available, the invoice should not be issued.

(c) Customer's AP forwards the invoice to the customer.

(d) Supplier's AP receives confirmation that the invoice has been successfully sent to the customer and transmits a copy of the Peppol invoice to IRAS.

<u>Type 1B Submission: Corresponding purchase transaction received by the Customer within InvoiceNow network from the sale transaction under Type 1A Submission (i.e., Solution-extracted invoice)</u>

(e) After the customer receives, validates and accepts the invoice in its solution.

This would include indicating the appropriate GST Category (purchase) Code(s)[7], 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.

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[7] Refer to the "Scope of Transactions to Transmit to IRAS" section for more details.

(f)   The recorded purchase invoice is transmitted to IRAS by way of a Solution-extracted invoice through the customer's AP.

<u>Type 2 Submission: Sale transaction made outside InvoiceNow network (i.e., Solution-extracted invoice)</u>
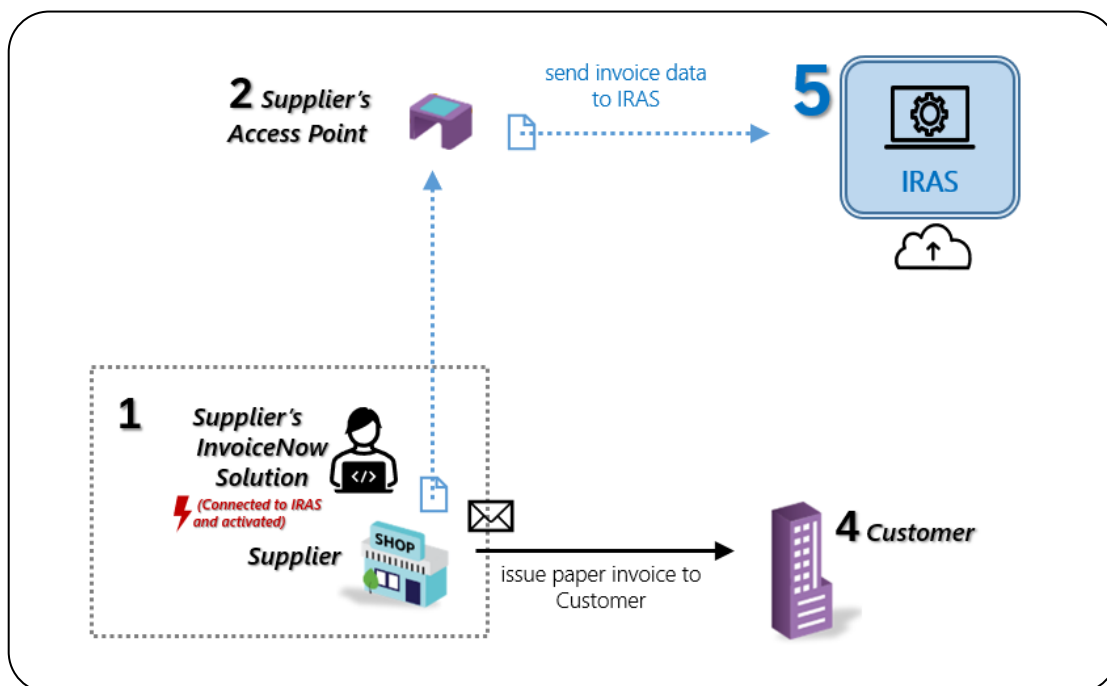
6.3   For a sale transaction made outside the InvoiceNow network (e.g., where the customer is not on the InvoiceNow network, or where the transactions are made using cash registers or point-of-sales ("POS") systems or to customers who are individuals), the transmission of the invoice data to IRAS occurs in the following manner:

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

Solution Providers are able to build validation checks into the submission process to verify whether GST is charged by a supplier with a valid GSTN. If the GSTN is invalid or not available, the sender (which in this case is the supplier) will receive an alert.

(b)   A Solution-extracted invoice for the sale transaction is submitted to the supplier's AP.

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

Type 3 Submission: Purchase transaction made outside InvoiceNow network
(i.e., Solution-extracted invoice)
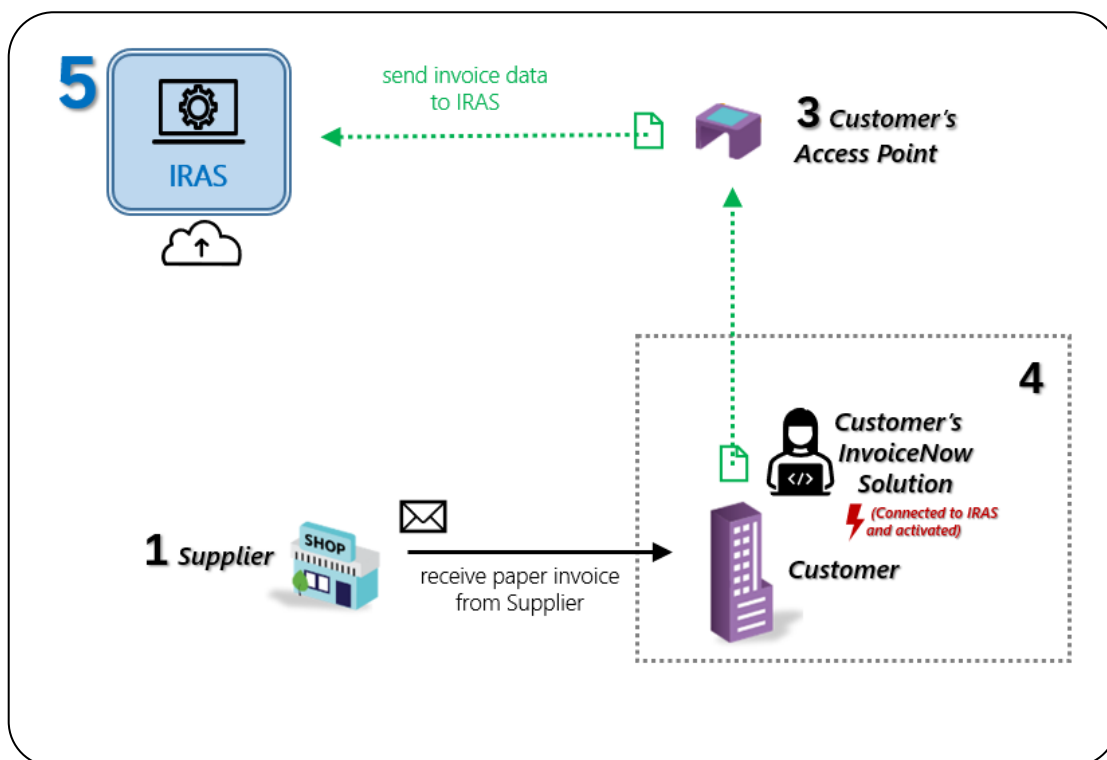
6.4   For a purchase transaction made outside the InvoiceNow network (e.g., where the GST-registered supplier is not on the InvoiceNow network, or where the transaction(s) involve petty cash purchases (or PCPs), the transmission of the invoice data to IRAS occurs in the following manner:

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

Solution Providers are able to build validation checks into the submission process to verify whether GST is charged by a supplier with valid GSTN. If the GSTN is invalid, the sender (which in this case is the customer) should receive an alert notifying it that it was wrongly charged GST and should not accept the invoice.

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

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

7   Scope of Transactions to Transmit to IRAS

7.1   Under the GST InvoiceNow Requirement, the invoice data that businesses need to transmit to IRAS includes data relating to both invoices and credit notes.

7.2 Transactions where invoice data transmission to IRAS is mandatory are set out in the paragraphs below.

<u>Transmitting Invoices</u>

<u>Sales Data: Standard-rated supplies where invoices are issued</u>

7.3 Invoice data relating to standard-rated supplies is to be transmitted to IRAS if invoices are issued or are required to be issued. Examples include:

(a) Local sales of goods and provision of services made in the course and furtherance of the business;

(a) Sales of goods on behalf of an overseas principal as a section 33(2) agent;

(b) Sale transactions involving relevant supplies of prescribed goods under customer accounting; and

(c) Sale transactions made under self-billing.

7.4 The following types of standard-rated supplies are excluded from the requirement, as tax invoices are not required to be issued:

(a) Deemed supplies (e.g., goods given away for free); and

(b) Supplies of imported B2B services and low-value goods under reverse charge.

<u>Sales Data: Zero-rated supplies where invoices are issued</u>

7.5 Invoice data relating to zero-rated supplies is to be transmitted to IRAS if invoices are issued. Examples include export sales of goods and provision of international services where invoices are issued.

7.6 Conversely, non-sale exports not supported by invoices will be excluded from the requirement.

<u>Purchases Data: Standard-rated purchases on which input tax claims are made or will be made</u>

7.7 Invoice data relating to standard-rated purchase is to be transmitted to IRAS if input tax claims are made or will be made. Examples of standard-rated purchases include:

(a) Local purchases of goods and services from GST-registered suppliers with input tax claims made or to be made;

(b) In the case of a partially exempt trader:

(i) Standard-rated purchases on which input tax is directly attributable to the making of taxable supplies; and

(ii) Standard-rated purchases with residual input tax claims, before subjecting them to apportionment and longer period adjustment.

7.8 The following types of standard-rated purchases are excluded from the requirement:

(a)   Goods and services disallowed under Regulations 26 and 27 of the GST (General) Regulations (e.g., club subscription fees, non-qualifying costs and running expenses incurred on private registered motor cars, non-qualifying medical expenses);

(b)   In the case of a partially exempt trader, standard-rated purchases on which input tax is directly attributable to the making of exempt supplies;

(c)   Any purchases on which input tax is incurred, but the business at its own discretion decides to not claim the input tax; and

(d)   Purchases of imported B2B services and low-value goods under reverse charge.

Transmitting Credit Notes

7.9   From time to time, suppliers may issue credit notes to adjust the taxable value and GST amount in the original tax invoices, for example, to correct mistakes in the original tax invoices, or to adjust for returned goods or services that are not accepted. Invoice data on such credit note transactions needs to be transmitted to IRAS as well.

7.10   The submission of invoice data relating to credit note can be performed by a supplier in two ways:

(a)   Credit note for a sales transaction issued within the InvoiceNow network (similar to Type 1A Submission); or

(b)   Credit note issued outside the InvoiceNow network (similar to Type 2 Submission).

7.11   Similarly, customers who receive credit notes from their suppliers may submit the invoice data relating to the credit note in the following ways:

(a)   Credit note received within the InvoiceNow network (similar to Type 1B Submission); or

(b)   Credit note received outside the InvoiceNow network (similar to Type 3 Submission)

7.12   More details on how to perform the submission of credit notes can be found in the "Invoicing Guidance for Common GST Scenarios" section.

Transmitting Sales Data or Purchase Data

7.13   If the invoice or credit note has a line item that pertains to Sales Data and Purchase Data covered in paragraphs 7.3, 7.5, and 7.7, then the invoice data relating to the entire invoice or credit note has to be transmitted to IRAS under the GST InvoiceNow Requirement.

7.14   The applicable GST Category Codes (i.e. the Item GST Category Codes and Subtotal GST Category Codes) for Sales Data and Purchase Data is set out below:

Type of Data	GST Category Code	Description
Sales	SR	Standard-rated supply of goods or services
Sales	SRCA-S	Customer Accounting supply made by supplier
Sales	SRCA-C	Customer Accounting supply accountable by the customer on supplier's behalf
Sales	SRLVG	Own supply of LVG
Sales	ZR	Zero-rated supplies
Sales	NA	Taxable supplies where GST need not be charged

Such taxable supplies fall under specific GST schemes such as Gross Margin Scheme, Approved Marine Fuel Trader (AMFT) Scheme, Approved Third Party Logistics (3PL) Company Scheme |
Purchase	TX	Standard-rated taxable purchases
Purchase	TXCA	Standard-rated taxable purchases subject to customer accounting
Purchase	TX-RE	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 businesses[8]

Option to Transmit Full Invoice Data

7.15 Businesses may opt to transmit invoice data on transactions that are not covered under paragraphs 7.3, 7.5, and 7.7 if doing so eases their compliance burden. For instance, businesses may opt to transmit to IRAS Sales Data relating to all transactions, including out-of-scope supply transactions, rather than to exclude the latter. Businesses will need to work with SPs (if applicable) and APs to enable this.

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[8] For purchases with input tax directly attributable to the making of taxable supplies, the business should indicate "TX" as the tax code. The business need not submit the invoice data for purchases with input tax directly attributable to the making of exempt supplies.

<u>Option to Aggregate Invoice Data for Transmission</u>

7.16   Where it is not feasible for businesses to submit invoice data on a transactional basis, businesses can choose to aggregate the transactions on a regular basis before transmitting to IRAS. Examples of such transactions include:

(a)   Sales made via cash registers or POS systems ("B2C" transactions)

(b)   Petty cash purchases ("PCP" transactions)

7.17   Businesses can choose to record these transactions in the InvoiceNow solutions in an aggregated manner. Aggregated invoice data relating to these transactions will be sent to IRAS in the form of solution-extracted invoices, per paragraphs 6.3 (for B2C transactions) and 6.4 (for PCP transactions).

7.18   As a good practice, the business should record these transactions in the InvoiceNow solutions and transmit the invoice data to IRAS in line with its current practice (e.g., record and transmit the invoice data to IRAS daily if daily sales reports are prepared in the regular course of business, or weekly if PCP transactions are processed weekly) and do so consistently.

7.19   For more details on how to perform the submission of aggregated invoice data, namely for B2C transactions and for PCP transactions, refer to the relevant examples at Annex A (for Sales Invoice Data Submissions) and Annex B (for Purchase Invoice Data Submissions) respectively.

<u>Due date for transmission of invoice data to IRAS</u>

7.20   All invoice data must be transmitted to IRAS at the earlier of:

(a)   The date in which the relevant GST return[9] is filed, or

(b)   The filing due date of the relevant GST return[6]

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[9] A relevant GST return means the GST return with an accounting period pertaining to the time of supply of the invoice issued/ the date shown on the supplier's tax invoice.

Example 1:

- 20 March 2026: Company A issues a tax invoice to Company B for a supply of goods

- 10 April 2026: Company B pays Company A

The time of supply for the transaction would be triggered on 20 March 2026.

- Company A files its GST return for the prescribed accounting period 1 January 2026 to 31 March 2026 on 20 April 2026.

- Company B files its GST return for the prescribed accounting period 1 January 2026 to 31 March 2026 on 30 April 2026 (i.e., the filing due date of the GST return).

Assuming both Company A and Company B need to comply with the GST InvoiceNow Requirement:

- Company A needs to transmit, using an InvoiceNow solution, the invoice data relating to the supply of goods from Company B by 20 April 2026.

- Company B needs to transmit, using an InvoiceNow solution, the invoice data relating to the purchase of goods from Company A by 30 April 2026, if the input tax claim is made in the prescribed accounting period ended 31 March 2026.

8 Mandatory Data Elements ("MDEs")

8.1 IRAS has identified a set of essential data elements that must be present 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 of the GST Act and facilitates the use of the data for tax administration purposes.

8.2 When transmitting invoice data to IRAS, the sale 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

MDEs present in both Invoice and Credit Note			
Supplier Details		Customer Details	
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 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	Credit Note Currency Code	Credit Note Line Net Amount	Subtotal GST Category Tax Scheme ID
Profile ID	Credit Note Line Identifier	Sum of Credit Note Line Net Amount	Subtotal GST Category Rate

MDEs present in Credit Note			
Doc UUID	Item Net Price	Subtotal GST Category Code	Total Credit Note Amount without GST
Credit Note Number	Item GST Category Code	Subtotal GST Category Tax Scheme ID	Total Credit Note Amount with GST
Credit Note Date	Item GST Category Rate	Subtotal GST Category Rate	Amount due for Payment
Invoice Type Code (i.e., invoice or credit note)	Item GST Category Tax Scheme ID	Total GST Amount	Preceding Invoice number*
Item Name	Subtotal GST Category Amount	Total Credit Note Amount without GST	Preceding Invoice issue date*
Unit	Subtotal GST Category Taxable Amount	Total GST Amount	Invoice Note*
Quantity			

Currently not mandatory under SG Peppol BIS 3.0 or PINT-SG specification. IRAS and IMDA are currently in consultation with SPs/APs to make these mandatory.

8.3 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:

Sale Invoices (Refer to Annex A)

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

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

(c) Aggregated sales made via cash registers or POS systems or non-aggregated business-to-consumer sales (or B2C transactions) (under Type 2 Submission)

Purchase Invoices (Refer to Annex B)

(d) Solution-extracted invoices (under Type 1B or Type 2 Submission)

(e) Aggregated petty cash purchases (or PCP transactions) (under Type 2 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)

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9   Invoicing Guidance for Common GST Scenarios

<u>Issuing Debit Notes</u>

9.1   In the course of business, a GST-registered business may issue a debit note in the following situations:

   (a)   A GST-registered business may issue a debit note to perform inter-departmental billings or inter-branch billings within the same legal entity. To the extent that these internal billings do not amount to a supply[10], the invoice data of such internal billings will not be required to be submitted to IRAS.

   (b)   A GST-registered supplier may issue a debit note to the customer to adjust its sales, for instance, to increase the total amount due from the customer. If the debit note amounts to an increase in the value of a taxable supply, the transaction must be supported by a tax invoice instead. The supplier will need to submit the invoice data to IRAS if the supply falls within the "Scope of Transactions to Transmit to IRAS" section above..

   (c)   A GST-registered customer may issue a debit note to the supplier to decrease the total amount due to the supplier. If the debit note amounts to a decrease in the value of a purchase with input tax claimable, the transaction needs to be supported by a supplier's credit note instead. In such a case, the customer must inform the supplier to issue the credit note. The supplier will be required to submit the credit note to IRAS through the InvoiceNow network, in line with paragraph 8.3(f) above. With respect to the customer's reduction of input tax claim, the customer will then need to submit the supplier's credit note to IRAS through the network, in line with paragraph 8.3(g).

9.2   As a debit note is not an accepted document type in the InvoiceNow network, businesses should avoid issuing debit notes as documentary evidence for its supplies and purchases.

<u>Issuing Credit Notes</u>

9.3   A GST-registered business may issue a credit note to adjust the taxable value and GST amount in the original tax invoices. Invoice data relating to credit notes is to be sent to IRAS under the GST InvoiceNow Requirement.

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

9.5   In particular, there are three MDEs (namely the Preceding Invoice Number, Preceding Invoice Date and Invoice Note) specific to a credit note that must be filled. Below are examples of how these data elements are to be filled under certain scenarios:

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[10] Inter-branch transactions are not disregarded and are considered to be supplies for reverse charge purposes. However, reverse charge supplies are excluded from the scope of the requirement in paragraph 7.4(b).

Example 2: Credit note issued for one invoice

Credit note CN001 is issued for Invoice INV001 dated 1/1/2024, for goods returned.

The 3 MDEs should be filled in as follows:

MDEs of Credit Note	How to fill in
Preceding Invoice Number	To reflect the original tax invoice number, i.e. "INV001"
Preceding Invoice Date	To reflect the original tax invoice date, i.e. "2024-01-01"
Invoice Note	To reflect the reason for issuing the credit note, i.e. "Goods returned"

Example 3: Credit note issued for multiple invoices

Credit note CN002 is issued for 3 invoices (INV005, INV010 and INV099) with the invoices dated on 1/5/2022, 6/12/2023 and 27/03/2024, for goods returned.

The 3 MDEs should be filled in as follows:

MDE of Credit Note	How to fill in
Preceding Invoice Number	To reflect all the original invoice numbers, i.e. "INV005, INV010, INV099"
Preceding Invoice Date	To reflect the date of the latest issued invoice, i.e. "2024-03-27"
Invoice Note	To reflect the reason for issuing credit note, i.e. "Goods returned"

Receiving Credit Notes

9.6 Besides issuing credit notes, a GST-registered business may, in the course of business, receive credit notes from its supplier as well. The business will need to receive, validate and accept the invoice in its solution. This would include indicating the appropriate GST Category (purchase) Code(s), taxable purchase amount and input tax amount that the customer wishes to claim.

Issuing Invoices / Credit Notes in Foreign Currency

9.7 A GST-registered business may need to issue invoices or credit notes denominated in foreign currency to its customers. When doing so, it will need to indicate the below information in the invoice or credit note:

(a) Invoice Currency Code: USD (Assuming that the invoice is denominated in USD)

(b) Tax Currency: SGD (This field is to filled if the Invoice Currency Code is not "SGD")

(c) Invoice Total without GST in SGD

(d) Invoice Total with GST in SGD

(e) GST Total Amount in SGD

9.8 It is not required to provide the exchange rate in the invoice or credit note but businesses will need to use approved exchange rates specified in the e-Tax Guide "Exchange Rates for GST Purpose" to perform the conversion from foreign currency to SGD.

Performing Resubmissions to IRAS

9.9 A GST-registered business may encounter situations where it needs to perform adjustments to its transactions that do not affect the monetary values on the invoice or credit note (e.g. updating the Invoice Note etc.). For such transactions, the business can choose to make the necessary amendments and resubmit the revised invoice or credit note to IRAS.

9.10 Businesses will need to ensure the following information remain unchanged for such resubmissions otherwise the submission will be treated as a new submission:

(a) Invoice ID or Credit Note ID

(b) Invoice Date or Credit Note Date

(c) Supplier ID

(d) Customer ID

9.11 In situations where a business makes resubmissions, 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.

9.12 If an erroneous credit note has been issued, the business will need to inform IRAS in writing to delete the record before re-issuing a new credit note. This requirement is so that the data received by IRAS is not over-inflated by erroneous/duplicate records.

Issuing of Invoices/ Credit Notes as a GST-registered Business

9.13 The table below provides guidance on how GST-registered businesses should issue invoices and credit notes. In particular, please take note of the requirements on how the Supplier ID and Supplier GSTN fields are to be filled when issuing the invoices or credit notes.

Scenarios	GST invoicing requirements	Guidance to fill in the invoice/ credit note details
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 envelope): To use the Peppol ID[11] registered under the UEN of the company. • Supplier ID: 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: 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: To indicate the UEN of the partnership issuing the invoice/ credit note. • Supplier GSTN: To indicate the partnership's GSTN.
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 the SP has no active sole-proprietorship business, to use the Peppol ID registered under the SP's GSTN. Otherwise, to use the Peppol ID registered under the UEN of the sole-proprietorship business. • Supplier ID: 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.

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[11] 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	Guidance to fill in the invoice/ credit note details
		• Supplier GSTN: To indicate the SP's GSTN.
Entity is under GST Group Registration	The GST Group Member should reflect the GST Group Representative's GSTN 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. • Supplier ID: To indicate the UEN of the respective GST Group Member issuing the invoice / credit note. • Supplier GSTN: To indicate the GST Group Representative's GSTN.
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: To indicate the UEN of the Parent entity. • Supplier GSTN: To indicate the GSTN of the Divisional entity issuing the invoice / credit note.
Entity is a section 33(2) agent of an overseas principal	For sales made as 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: To use the Peppol ID registered under the UEN of the local agent. • Supplier ID: To indicate the UEN of the local agent. • Supplier GSTN: To indicate the GSTN of the local agent.

<u>Issuing of Invoices/ Credit Notes for GST-specific Scenarios</u>

9.14 There are situations where invoices / credit notes are issued under certain GST-specific scenarios with specific invoicing requirement, e.g. Gross Margin Scheme or Self-billing. For these scenarios, we have reflected the guidance on how to fill in the invoice/ credit note details in the table below.

Scenario	GST invoicing requirements	Guidance to fill in the invoice/ credit note details
Discounted Sale Price Scheme	Invoices to indicate that GST charged is computed at 50% of the sale price.	• Invoice Note: To indicate a remark stating that the transaction is under "Discounted Sale Price Scheme".
Gross Margin Scheme	(a) Issue a sale 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	• GST Category Code: To indicate as "NA". • GST Category Rate: To indicate as "0". • GST Rate: To indicate as "0". • Invoice Note: To include a remark stating that the transaction is under "Gross Margin Scheme".
Self-billing (Buyer Created Tax Invoice)	(a) In place of the words "Tax Invoice", to reflect "Buyer Created Tax Invoice – Approved by Comptroller of GST" (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"	• Invoice Note: 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: To indicate the Supplier's UEN. • Supplier GSTN: To indicate the Supplier's GSTN. • Customer ID: To indicate the Customer's UEN. • Customer GSTN: To indicate the Customer's GSTN.
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 GSTN: To indicate the Customer's GSTN. • Invoice Note: 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

Scenario	GST invoicing requirements	Guidance to fill in the invoice/ credit note details
	Customer to pay GST of $X to IRAS"	accounting: Customer to pay GST of $X to IRAS". • GST Category Code: To indicate as "SRCA-S". • GST Category Rate: To indicate as "0". • GST Rate: To indicate as "0". On the other hand, the customer who receives the customer accounting tax invoice will need to send to IRAS: (1) A sales tax invoice with GST Category Code = 'SRCA-C" and GST Category Rate = prevailing GST rate; and (2) A purchase tax invoice with GST Category Code = 'TXCA" and GST Category Rate = prevailing GST rate to IRAS.
Approved Marine Fuel Trader Scheme ("AMFT")	The tax invoices should not show any GST amount and should contain annotation "Payment of GST is not required under AMFT scheme"	• Invoice Note: To indicate a remark stating that the "Payment of GST is not required under AMFT scheme". • GST Category Code: To indicate as "NA". • GST Category Rate: To indicate as "0". • GST Rate: To indicate as "0".

10   Preparing Early to Adopt GST InvoiceNow Solutions

10.1   Businesses are encouraged to come onboard early and plan ahead for the adoption of InvoiceNow solutions or make changes to their in-house accounting systems to be compatible with GST InvoiceNow Requirements by taking the steps listed below.

Between Now to April 2024:

Step 1: Ensure that the solution is InvoiceNow-enabled

10.2   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 pre-approved Peppol-Ready solution provider list. Businesses may also consider adopting free solutions with basic InvoiceNow capabilities.

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

Step 2: Register for InvoiceNow and obtain a Peppol ID

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

From May 2025 onwards:

Step 3: Ensure that the InvoiceNow solution is connected to IRAS via API

10.5   Businesses may contact their SP or AP to ensure that their InvoiceNow solution is connected to IRAS via API.

Step 4: Activate feature and transmit invoice data to IRAS

10.6   Businesses should work with their SP or AP to enable the feature for them to start transmitting invoice data to IRAS.

10.7   Businesses should test their system implementation and ensure that they are able to transmit invoice data to IRAS successfully.

11   Contact Information

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

Annex A – Sample Examples of Sales Invoice Submissions

For detailed explanation on the MDEs, please reach out to your AP and/or SP. You may work with your AP or SP to auto-populate the values for applicable MDEs.

Notes:

- For submission of aggregated sales invoice data (i.e. cash register, POS systems) or non-aggregated sales invoice data, businesses are to indicate "B2C" for certain MDEs when recording the aggregated sales invoice data in the InvoiceNow solution for the transmission to IRAS.

Relevant Business Terms	Name of MDE	Peppol invoice	Solution-extracted invoice	Aggregated sales made via cash registers or POS systems
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)

Relevant Business Terms	Name of MDE	Peppol invoice	Solution-extracted invoice	Aggregated sales made via cash registers or POS systems
		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	0195	0195	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

Relevant Business Terms	Name of MDE	Peppol invoice	Solution-extracted invoice	Aggregated sales made via cash registers or POS systems
IBT-030	Supplier UEN	202012345M	202012345M	202012345M
IBT-049	Customer Endpoint ID	(Customer's Peppol ID) SGUEN201888888A	(C5UID + Customer's UEN) C5UID201888888A	B2C
IBT-049-1	Customer Scheme ID	0195	0195	0195
IBT-050	Customer Address - Line 1	88 Orchard Road	88 Orchard Road	B2C
IBT-053	Customer Address – Postal Code	020888	020888	B2C
IBT-055	Customer Address – Country Code	SG	SG	SG
IBT-044	Customer Name	Buyer Full Name Pte Ltd	Buyer Full Name Pte Ltd	B2C
IBT-047	Customer UEN	201888888A	201888888A	B2C
IBT-110	Total GST Amount	175.05	175.05	(Submit aggregated value recorded in the accounting solution) 900.00
	Currency ID for Total GST Amount	SGD	SGD	SGD

Relevant Business Terms	Name of MDE	Peppol invoice	Solution-extracted invoice	Aggregated sales made via cash registers or POS systems
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

Relevant Business Terms	Name of MDE	Peppol invoice	Solution-extracted invoice	Aggregated sales made via cash registers or POS systems
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

Relevant Business Terms	Name of MDE	Peppol invoice	Solution-extracted invoice	Aggregated sales made via cash registers or POS systems
IBT-131	Invoice Line Net Amount	2120.05	2120.05	(Submit aggregated value recorded in the accounting solution) 10900.00
	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	B2C
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	2120.05	2120.05	(Submit aggregated value recorded in the accounting solution) 10900.00
	Currency ID for Item Net Price	SGD	SGD	SGD

Annex B – Sample Examples of Purchase Invoice Submissions

For detailed explanation on the MDEs, please reach out to your AP and/or SP. You may work with your AP or SP to auto-populate the values for applicable MDEs.

Notes:

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

Relevant Business Terms	Name	Solution-extracted invoice	Aggregated PCPs
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	Invoice Number	INV001	INV001
BT-SG-003	Doc UUID	(Auto-populated by software)	(Auto-populated by software)

Relevant Business Terms	Name	Solution-extracted invoice	Aggregated PCPs
		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	0195	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

Relevant Business Terms	Name	Solution-extracted invoice	Aggregated PCPs
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	0195	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

Relevant Business Terms	Name	Solution-extracted invoice	Aggregated PCPs
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

Relevant Business Terms	Name	Solution-extracted invoice	Aggregated PCPs
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

Relevant Business Terms	Name	Solution-extracted invoice	Aggregated PCPs
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	PCP
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

Relevant Business Terms	Name	Peppol credit note	Solution-extracted credit note
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	Invoice 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	Invoice Issue Date	2024-11-30	2024-11-30
IBT-003	Invoice Type Code	381	381
IBT-022	Invoice Note	Credit Note raised against Invoice Number INV001 as goods returned	Credit Note raised against Invoice Number INV001 as goods returned

Relevant Business Terms	Name	Peppol credit note	Solution-extracted credit note
IBT-005	Invoice Currency Code	SGD	SGD
IBT-025	Preceding Invoice Number	INV001	INV001
IBT-026	Preceding Invoice Issue Date	2024-11-30	2024-11-30
IBT-034	Supplier Endpoint ID	(Supplier's Peppol ID) SGUEN202012345M	(Supplier's Peppol ID) SGUEN202012345M
IBT-034-1	Supplier Scheme ID	0195	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
IBT-049	Customer Endpoint ID	(Customer's Peppol ID) SGUEN201888888A	(C5UID + Customer UEN) C5UID201888888A
IBT-049-1	Customer Scheme ID	0195	0195
IBT-050	Customer Address - Line 1	88 Orchard Road	88 Orchard Road

Relevant Business Terms	Name	Peppol credit note	Solution-extracted credit note
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	45.00	45.00
	Currency ID for Total GST Amount	SGD	SGD
IBT-116	Subtotal GST Category Taxable Amount	500.00	500.00
	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 Invoice 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

Relevant Business Terms	Name	Peppol credit note	Solution-extracted credit note
	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
IBT-115	Amount due for payment	545.50	545.50
	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	PC
IBT-131	Invoice Line Net Amount	500.00	500.00
	Currency ID for Invoice Line Net Amount	SGD	SGD
IBT-153	Item Name	(Description of the item on the invoice line) Speakers	(Description of 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

Relevant Business Terms	Name	Solution-extracted credit note
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	Invoice Number	CN001
BT-SG-003	Doc UUID	(Auto-populated by software) bfeac3d0-82d8-4195-9d88-53b3547f83a3
IBT-002	Invoice Issue Date	2024-11-30
IBT-003	Invoice Type Code	381
IBT-022	Invoice Note	Credit Note raised against Invoice Number INV001 as goods returned
IBT-005	Invoice Currency Code	SGD

Relevant Business Terms	Name	Solution-extracted credit note
IBT-025	Preceding Invoice Number	INV001
IBT-026	Preceding Invoice Issue Date	2024-11-30
IBT-034	Supplier Endpoint ID	(Supplier's Peppol ID) SGUEN202012345M
IBT-034-1	Supplier Scheme ID	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	0195
IBT-050	Customer Address - Line 1	88 Orchard Road
IBT-053	Customer Address – Postal Code	020888
IBT-055	Customer Address – Country Code	SG

Relevant Business Terms	Name	Solution-extracted credit note
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 Invoice Line Net Amount	500.00
	Currency ID for Sum of Invoice Line Net Amount	SGD
IBT-109	Total Amount without GST	500.00
	Currency ID for Invoice Total Amount without GST	SGD

Relevant Business Terms	Name	Solution-extracted credit note
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	Invoice Line Identifier	1
IBT-129	Quantity	1
IBT-130	Unit	PC
IBT-131	Invoice Line Net Amount	500.00
	Currency ID for Invoice 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