INLAND REVENUE
AUTHORITY
OF SINGAPORE

Frequently Asked Questions for GST InvoiceNow Requirement

GST-registered businesses will be required to use InvoiceNow-Ready Solutions to transmit invoice data directly to IRAS for tax administration. This will be done in phases, starting with mandatory participation by the following group of businesses:

a) **From 1 November 2025**, for newly incorporated companies (incorporated within 6 months from the time they submit their application for GST registration) that apply for voluntary GST registration.
b) **From 1 April 2026**, for all businesses that apply for new voluntary GST registration, regardless of incorporation date or business constitution.

A soft launch will commence from **1 May 2025**. IRAS encourages all GST-registered businesses and businesses applying for GST registration on/after 1 May 2025 to transmit invoice data to IRAS using InvoiceNow-Ready Solutions via the InvoiceNow network.

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

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Questions	Answers
1. Phased implementation of the GST InvoiceNow Requirement	
1.1 **Implementation timeline** Are the implementation timelines that have been announced (i.e. 1 Nov 2025 and 1 Apr 2026) applicable only to businesses applying for GST registration on a voluntary basis? When are existing GST-registered businesses and new compulsory GST registrants required to adopt the GST InvoiceNow Requirement?	The implementation timelines of 1 Nov 2025 and 1 Apr 2026 apply to new voluntary GST registrants only. IRAS will publish more information on the implementation timeline for existing GST-registered businesses and new compulsory GST registrants when available. Meanwhile, all GST-registered businesses are encouraged to plan ahead for the GST InvoiceNow Requirement.
1.2 **Testing environment** Is there a testing environment to test my system implementation and ensure that I can transmit invoice data to IRAS successfully before the mandated timelines?	A sandbox environment has been made available since Sep 2024 to enable InvoiceNow Access Point Providers and/or InvoiceNow-Ready Solution Providers and businesses to test their API integration and submission of invoice data to IRAS. Please speak to your IMDA-accredited InvoiceNow Access Point Provider or InvoiceNow-Ready Solution Provider to find out how they can support you in this work.
1.3 **GST InvoiceNow submission feature** I am an existing GST-registered business that does not wish to be an early adopter. Does that mean that if the GST InvoiceNow submission feature is not activated, the Peppol invoices that are currently issued to my customers will not be transmitted to IRAS?	There is no requirement for existing GST-registered businesses to activate the GST InvoiceNow submission feature from 1 May 2025 unless they are joining the soft launch and want to be early adopters of the GST InvoiceNow Requirement. Invoice data will not be transmitted to IRAS if the GST InvoiceNow submission feature is not activated.
1.4 **Businesses that register for GST voluntarily from 1 Apr 2026** My business was incorporated on 1 May 2001 and registered for GST from 1 Jan 2002. As my business was dormant, I applied for cancellation of GST registration and my business was de-registered from GST on 1 May 2025. As I have plans to resume business, I intend to apply for voluntary GST registration on 1 May 2026. Do I have to adopt the GST InvoiceNow Requirement?	You will need to comply with the GST InvoiceNow Requirement if you are applying for voluntary GST registration on or after 1 Apr 2026.

Questions	Answers
1.5 **Insufficient supporting documents for compulsory GST registration on/after 1 Apr 2026** On 15 Apr 2026, I applied for compulsory GST registration as I forecast the taxable turnover of my business to exceed $1 million in the next 12 months. However, as I was unable to provide sufficient documents to support my forecast, my business was registered for GST on a voluntary basis. Do I have to comply with the GST InvoiceNow Requirement?	As your application for GST registration submitted on 15 Apr 2026 was approved on a voluntary basis and not on a compulsory basis due to insufficient evidence to support your $1 million sales forecast, you are required to comply with the GST InvoiceNow Requirement.
2. Scope of GST InvoiceNow Requirement	
2.1 **Transmission of purchase invoice data to IRAS** My supplier has transmitted the sales invoice data through InvoiceNow network to IRAS. Since IRAS would already have the sales invoice data from my supplier, why do I need to submit the corresponding purchase invoice data to IRAS?	Transmitting purchase invoice data relating to standard-rated purchases and zero-rated purchases to IRAS serves to substantiate your purchases and input tax claims reported in your GST return. This is no different from today where businesses are required to report their standard-rated purchases and zero-rated purchases in the GST return and submit such data to IRAS when businesses are selected for audit. Do note that the purchase invoice data submitted may be different from the sales invoice data submitted by the suppliers, as businesses will also need to provide additional information in the purchase invoice data submission process, such as the amount of input tax to be claimed.
2.2 **Pre-registration GST claims and bad debt relief claims** Are the following transactions within the scope of the GST InvoiceNow Requirement: • Pre-registration GST claims • Bad debt relief claims	Invoice data relating to pre-registration GST claims falls outside the scope of the GST InvoiceNow Requirement as such purchases were typically made by businesses before they were registered for GST or had adopted the GST InvoiceNow Requirement. Nonetheless, businesses must maintain proper records and documentary evidence to support their pre-registration claims. Bad debt relief claims also fall outside the scope of the GST InvoiceNow Requirement, as no additional invoices are issued or received with respect to these claims. Likewise, the repayment of bad debt relief claims subsequently recovered would also fall outside the scope.

Questions	Answers
2.3 **Recovery of expenses from related entity without any issuance of invoices** I had incurred expenses as a principal and recovered the same from my local related entity by way of offsetting our accounts receivables and payables balance. I did not issue any invoice for the recovery of expenses to my related entity. Do I need to transmit the data on the recovery of expenses to IRAS?	The recovery of expenses from your related entity would be regarded as a reimbursement and constitutes a supply for GST purposes. Hence, even though there is no actual issuance of invoice nor actual payment received, you are required to transmit invoice data of such recovery of expenses to IRAS when the transaction is posted into your accounting system.
2.4 **GST-registered businesses that are subject to reverse charge** I had procured services from overseas suppliers. As I am a partially exempt business that is unable to claim input tax in full, I am required to apply reverse charge and account for GST on the imported services. Am I exempted from the GST InvoiceNow Requirement?	Only businesses that are liable to register for GST solely by virtue of the imported services that they are making and/or importation of Low-Value Goods due to reverse charge rules, are exempted from the GST InvoiceNow Requirement. This should not be confused with businesses that register for GST under the normal GST registration rules regime but make reverse charge transactions. Such businesses are still required to comply with the GST InvoiceNow Requirement.
2.5 **Request to be exempted from the GST InvoiceNow Requirement** Can the following group of businesses request to be exempted from the GST InvoiceNow Requirement? a) Businesses that wholly make supplies to related entities b) Small businesses, or businesses with low transaction volume c) Businesses that wholly make zero-rated exempt supplies	No, these businesses are required to comply with the GST InvoiceNow Requirement. There is a need to transmit invoice data relating to standard-rated purchases and zero-rated purchases to substantiate the taxable purchases and input tax reported in the business's GST return. For small businesses or businesses with low transaction volume, IRAS and IMDA are working with InvoiceNow-Ready Solution Providers to ensure that there are free or low cost InvoiceNow-Ready Solutions available in the first few years of implementation for businesses to comply with the GST InvoiceNow Requirement. A list of InvoiceNow-Ready Solution Providers offering free-of-charge solution packages for transmitting invoices to IRAS for GST administration purposes will be made available on IRAS website by May 2025.

Questions	Answers
3. **Transmission of Invoice Data**	
3.1 **InvoiceNow transmission methods** What is the difference between the Peppol submission method and the Solution-extracted submission method for transmitting invoice data to IRAS?	The key difference between the Peppol submission method and the Solution-extracted submission method lies in how the invoice data is created and transmitted. In the Peppol submission method, both seller and buyer must be on the InvoiceNow network, before the seller can send the Peppol invoice to the customer through the network. A copy of the Peppol invoice data will be automatically transmitted to IRAS, if the GST InvoiceNow submission feature has been activated. In contrast, the Solution-extracted submission method is used for (i) non-Peppol invoices issued outside the InvoiceNow network for supplies (e.g. paper/PDF invoices) and recorded into the InvoiceNow-Ready Solution; and (ii) purchase invoices that are recorded into the InvoiceNow-Ready Solution. These invoice data are first recorded into the InvoiceNow-Ready Solution and subsequently transmitted to IRAS on a regular basis.
3.2 **Conversion of PDF / paper invoices by Access Point Providers** Can I send PDF copies of the invoices or paper invoices to my Access Point Providers, so that they can convert them into the required Peppol format for transmission to IRAS?	Access Point Providers are not able to convert PDF copies of the invoices or paper invoices to Peppol format. You will need to record and send the invoice data to IRAS via the Solution-extracted submission method.
3.3 **Transmission of invoice data relating to debit note** I have issued a debit note to my local related entity to recover expenses and this recovery is subject to GST at the prevailing rate. How do I transmit data relating to the debit note to IRAS?	You should not issue a debit note in place of a tax invoice when making a standard-rated supply to a GST-registered business. If you have issued a debit note for other transactions, as part of your business practice, you can do so and send such data as invoices to IRAS via the Solution-extracted submission method, using the current invoice document. InvoiceNow does not support the transmission of debit note via the network.
3.4 **Aggregated invoice data** What types of transactions can businesses submit to IRAS on an aggregated basis?	Businesses can choose to aggregate the following transactions on a regular basis before transmitting to IRAS: (a) Supplies made via point-of-sale systems e.g. cash registers

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	(b) Supplies where simplified tax invoices or receipts are issued e.g. serially numbered receipts and (c) Petty cash purchases e.g. staff claims and purchases using corporate cards. Please refer to the e-Tax Guide for details on how to perform the submission of such aggregated invoice data.
3.5 **Issuance of invoices by overseas shared service centre on behalf of the GST-registered supplier** I am using an overseas shared service centre to issue invoices to my customers in Singapore. Can the overseas shared service centre connect to InvoiceNow network to issue and transmit invoices on my behalf?	The overseas shared service centre may submit the sales invoice data to IRAS on your behalf by using a suitable InvoiceNow-Ready Solution or by connecting their enterprise solution to the InvoiceNow network via an IMDA-accredited Access Point Provider. When sending the invoice data, the overseas shared service centre needs to ensure that you are indicated as the "Supplier" of the invoice data. For example, your UEN should be indicated in the Supplier ID (IBT-030). You may wish to reach out to your InvoiceNow-Ready Solution Provider or Access Point Provider to find out more about how to enable this use case.
3.6 **Supply of imported goods from overseas principal to section 33(2) agent** I had imported goods into Singapore as a section 33(2) agent on behalf of my overseas principal and had supplied the goods to myself. Do I have to transmit invoice data on the supply of goods by the overseas principal to myself as well as for the corresponding purchases to IRAS?	To ease compliance, the Comptroller has waived the requirement for section 33(2) agent to issue tax invoices to itself for the supply of goods by the overseas principal to the agent itself. We are prepared to extend this waiver such that the agent is not required to transmit the invoice data specifically for such supply and the corresponding purchases. For clarity, the agent is still required to issue tax invoices for goods sold by the agent to its local customers and transmit the invoice data to IRAS under the GST InvoiceNow Requirement.
3.7 **Character limit and maximum file size** Is there a specified character limit for each data element/ field? What is the maximum file size for the transmission?	There is no character limit set for data element / field for submission to IRAS. However, businesses should consult their accounting solution / enterprise system providers, as the maximum character length that businesses can key into the data elements/field is typically limited by their solution's / system's user-interface.

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		Please note that the total XML file size must not exceed 10MB per submission.
3.8	**Maximum number of line items per invoice** What is the maximum number of line items that can be included in a single invoice?	There is no limit on the number of line items per invoice. However, we recommend keeping it to no more than 999-line items per invoice. Please note that the total XML file size must not exceed 10MB per submission.
4.	**Mandatory Data Elements**	
4.1	**Invoicing customers that are not on InvoiceNow network** For invoices issued to customers not on the InvoiceNow network, am I required to collect details such as Customer Name, Customer UEN and Customer Address from my customers (including overseas customers) for submission to IRAS? Do I have to validate the customer's details?	Yes, you are required to collect customer's details such as Customer Name, Customer UEN and Customer Address as these are mandatory data elements of invoice data for submission to IRAS. Nonetheless, if your customers are non-GST registered individuals, you can indicate "NA" in both the Customer Name and Customer UEN fields. For overseas customers, you must indicate their overseas business registration / identification numbers as the Customer UEN. There is no need for you to validate the customer details as you will be relying on the information provided by the customer to make the invoice data submission to IRAS. However, you must maintain supporting documents to substantiate the customer information as part of your recording keeping.
4.2	**Mapping of internal tax codes** I currently use my own internal tax codes in my accounting software to tag my purchases and supplies. Do I need to replace them with IRAS' list of prescribed GST category codes?	You can continue to use your internal tax codes. However, you will need to map your internal tax codes to IRAS' list of prescribed GST category codes in order to submit the invoice data to IRAS. Alternatively, you can also adopt IRAS' list of prescribed GST category codes to tag your transactions moving forward. You may wish to speak to your IMDA-accredited Access Point Provider or InvoiceNow-Ready Solution Provider to find out how they can support you in this work.
4.3	**Peppol invoices meeting tax invoice requirements for GST purposes** My supplier has issued Peppol invoices to me through the InvoiceNow network.	Although the Peppol invoices issued by your supplier through the InvoiceNow network do not contain the words "Tax Invoice", IRAS is prepared to accept the Peppol invoices as valid tax invoices which you may use to support your input tax claims.

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However, I note that the Peppol invoices do not contain the words "Tax Invoice". Can I still rely on the Peppol invoices to support my input tax claim?	This is on the condition that all the other contents required on a tax invoice, as specified under Regulation 11 of the GST (General) Regulations are present. You must also ensure that you satisfy all other normal input tax claiming conditions.

5.	**Making resubmissions**	

5.1	**Re-classification of GST category code of purchase invoice** I initially submitted a purchase invoice as a standard-rated purchase at the point of processing. However, during GST return preparation, my company decided not to claim the input tax in the GST return and re-classified the GST category code from TX (taxable) to OP (out-of-scope) in my InvoiceNow-Ready Solution. Do I need to perform a resubmission to IRAS in view of the re-classification?	If you have made an adjustment e.g. reclassify the GST category code of an invoice recorded in your InvoiceNow-Ready Solution, you are required to resubmit the invoice data to IRAS. When you perform the resubmission, IRAS will regard the last invoice submitted to be the latest submission for tax administration purposes.
5.2	**Invoice data on standard-rated purchase submitted when input tax is not claimed** I submitted an invoice data on standard-rated purchase with the GST category code TX to IRAS at the point of processing the invoice. Subsequently, I did not include the input tax in the GST return, as it did not satisfy the input tax claiming conditions. Do I need to resubmit the invoice data to IRAS?	As you did not make any adjustment to the invoice data recorded in the InvoiceNow-Ready Solution, you are not required to make resubmission, even if you did not claim the input tax in the GST return.
5.3	**Issuance of credit note with no GST adjustment** I have issued a credit note to my customer and we have agreed not to adjust the GST amount charged on the original tax invoice. Do I still need to submit the credit note data to IRAS?	Notwithstanding that there is no adjustment in the GST amount charged on the original tax invoice, you are still required to submit the credit note data to IRAS. You must use the same GST category code applicable to the original tax invoice (i.e., "SR") when you submit the credit note data.

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6. **Invoicing Guidance for Common Scenarios**	
6.1 **Issuance of credit notes for volume rebates to my customer** I have issued a credit note for a volume rebate to my customer for making purchases exceeding a certain amount. When I submit the credit note data to IRAS, do I have to indicate all the numbers and dates of the original tax invoices?	You should state the numbers and dates of the original tax invoices in the Preceding Invoice Number (IBT-025) and Preceding Invoice Date (IBT-026) fields. However, if you are unable to identify the original tax invoices (e.g. the volume rebates cannot be identified with a particular tax invoice), you may leave the fields blank. You must maintain other documentary evidence that you have accounted for GST on the original supplies.
6.2 **Invoicing customers in foreign currencies** I have issued a commercial invoice in foreign currency for a zero-rated supply. Do I have to convert the value of the zero-rated supply into Singapore dollars equivalent when I submit the invoice data to IRAS?	You are required to convert all invoice data that are required for GST reporting in foreign currencies to their Singapore dollars equivalents, for submission to IRAS. Please refer to the e-Tax Guide for details to fill in the mandatory data elements for invoices issued in foreign currencies.
6.3 **GST category codes for invoice with different types of supplies** I am issuing an invoice that includes both standard-rated and zero-rated supplies to my customer via the InvoiceNow network. Can I use multiple GST category codes for this single invoice data submission to IRAS?	Yes, a single invoice can have multiple line items, each with its own GST category code. This means one invoice can contain several different GST category codes. Please refer to the e-Tax Guide for an example of an invoice with multiple GST category codes.
6.4 **Self-billing transactions** I am under a self-billing arrangement with my customer. Do I need to transmit invoice data on self-billing transactions via InvoiceNow to IRAS?	Invoices for self-billing transactions are to be transmitted to IRAS by way of the Solution-extracted submission method (as they can only be issued outside the InvoiceNow network). The customer-cum-issuer of the self-billing invoice must submit the invoice data to IRAS under Type 2 Submission, whereas the supplier-cum-recipient must submit the invoice data under Type 3 Submission. Please refer to the e-Tax Guide for the details to fill in the mandatory data elements for self-billing scenario.

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7. GST Group Registration	
7.1 Submission of GST return and invoice data for entities within GST group Are entities under GST group registration still required to report their GST return on a consolidated basis, even though invoice data is transmitted to IRAS at the individual entity level?	Yes, entities under GST group registration will continue to report their GST return on a consolidated basis. When sending invoice data to IRAS, such entities can either transmit invoice data to IRAS as separate entities or on a consolidated basis (by the representative of the GST group).
7.2 GST registration process for GST group registration With the introduction of the GST InvoiceNow Requirement, are there any changes to the GST registration application process for GST group registration under the following scenarios: i) Addition of new voluntary GST registrants into an existing GST group ii) Addition of overseas entity into an existing GST group	There are no changes to the GST registration application process for GST group registration. The new voluntary GST registrant or overseas entity may apply to be included into an existing GST group. If a new voluntary GST-registered entity is included into an existing GST group, the entity will be subjected to the GST InvoiceNow Requirement based on the phase for the GST group. If any of the entities in the GST group are Excluded Businesses (e.g. overseas entity), only the Excluded Businesses need not transmit their invoice data to IRAS.
8. Pilot Experience on Invoice Data Submission	
8.1 Learning points from the pilot What are the key findings and lessons learned from the pilot?	Through the pilot, IRAS identified the following areas for improvement in the invoice data submitted: 1. Poor data quality due to absence of validation checks in the submission process 2. No single standard in the GST category tax codes used 3. Duplicate submission of invoice data to correct invoice data originally submitted 4. Incomplete transmission of invoice data due to limitations in system design of certain InvoiceNow-Ready Solutions IRAS had provided more details on the recommended validation checks, list of acceptable GST category codes, and the handling of resubmission of invoice data in the e-Tax Guide. Businesses should also work closely with Access Point Providers and/or InvoiceNow-

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	Ready Solution Providers to build the recommended validation checks into submission process and ensure that their InvoiceNow-Ready Solutions are configured with the correct GST category codes for submission of invoice data.
9. Obligations and Penalties	
9.1 **Reconciliation of invoice data with figures in the GST return** Do I need to reconcile the invoice data with the figures submitted in the GST return? Will I be penalised for discrepancies between invoice data and GST return declarations?	Businesses should perform due diligence to ensure that the invoice data submitted tally with what they submit in their GST returns. However, IRAS recognises that legitimate differences could arise due to reasons such as: (a) Timing differences – e.g. where time of supplied is triggered by payment, and invoices are issued after the filing of GST return; supplies straddling GST registration, etc. (b) Supplies where invoices are not required – e.g. deemed supplies and Reverse Charge (c) Purchases where input tax are not claimed or not claimed in full, e.g. input tax subject to attribution or apportionment (d) Correcting errors in F5 instead of filing F7 Businesses will not be penalised so long as they adhere to the record keeping requirements and are able to produce these records upon request to substantiate their GST reporting and invoice data submissions
9.2 **Choice to opt out of the GST InvoiceNow Requirement** Can I opt out of the GST InvoiceNow Requirement? Will there be penalties for non-compliance (e.g., non-submission, late submission of invoice data, errors/mistakes on the invoice)?	All GST-registered businesses will be required to transmit invoice data to IRAS using InvoiceNow-Ready Solutions via the InvoiceNow network, except for Excluded Businesses (i.e. overseas entities and entities that are registered wholly due to the Reverse Charge Regime). This requirement will be implemented progressively, starting with newly incorporated companies that apply for GST registration on a voluntary basis from 1 Nov 2025, and any business that applies for voluntary GST registration from 1 Apr 2026. Your GST application may not be approved or your GST registration status may be revoked if you do not comply with the GST InvoiceNow Requirement. IRAS recognises that businesses require time to adapt to the GST InvoiceNow Requirement and will be calibrated in our enforcement approach during the initial phases of onboarding,

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	especially for genuine mistakes or errors in invoice data that are not due to negligence or made without reasonable excuse.
9.3 **Filing of GST returns and keeping of business records** Do businesses still need to file GST returns and keep records if they submit invoice data to IRAS?	The GST InvoiceNow Requirement does not preclude businesses from their existing GST responsibilities. GST-registered businesses must continue to file their GST returns and keep proper business and accounting records.
10. **Data Protection and Privacy**	
10.1 **Security of InvoiceNow network** Is the InvoiceNow network secure?	The InvoiceNow network is implemented with security measures in place. Firstly, only IMDA-accredited Access Point Providers are allowed to operate on the network and are authorised with a PKI certificate issued by Open Peppol who is the governing authority. Secondly, the transmitted data is protected with SSL transport layer security such that the data is sent through the secured and encrypted channel in the InvoiceNow network. Thirdly, the transmitted data is signed using the Access Point Providers' authorised PKI certificate to ensure that the data is genuine and non-repudiable. Lastly, any receiving Access Point Providers will check the signature of sending Access Point Providers to ensure that they are authorised on the network before they accept the data.
10.2 **Retention Period** What are the data protection measures that have been put in place to safeguard the invoice data that is received by IRAS, including the retention period of the data?	The IRAS system that receives invoice data, employs a multi-layered approach to ensure the security of our API integration. This includes robust authentication and authorisation mechanisms to verify the identity of Access Point Providers (APs) accessing the Invoice Data Submission API through the APEX portal. Data transmitted through the API is encrypted to protect it from cybersecurity threats such as unauthorised access or data breaches. Role-based access control also governs access to specific API functionalities and data. Additionally, regular security audits and testing are conducted to identify and address potential vulnerabilities, and compliance with industry

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	standards and regulations is maintained. Continuous monitoring processes are in place to detect and respond to security incidents in real time, to monitor and log all data access activities, ensuring the integrity and confidentiality of the API integration and data transmitted. Similar to the tax information collected by IRAS, IRAS is bound by secrecy laws and may disclose such information to third parties only for reasons permitted by law. IRAS is committed to safeguarding the confidentiality and security of our taxpayers' data and upholding high standards of accountability. Please refer to our [Data Protection Statement](#) and [Privacy Statement](#) for more information on how we handle the data that you have entrusted to us safely.
11. Grants and Support	
11.1 Acquiring InvoiceNow-Ready Solutions Are there any grants or support available for businesses to acquire InvoiceNow-Ready Solutions?	IRAS and IMDA are committed to help businesses navigate the regulatory requirements and embrace digital solutions. Businesses using [IMDA-accredited InvoiceNow-Ready Solution Providers](#) may also be eligible to apply for the [Productivity Solutions Grant (PSG)](#) and receive up to $30,000 for IT solutions and equipment, including InvoiceNow-Ready Solutions. IRAS and IMDA are also working closely with InvoiceNow-Ready Solution Providers ("IRSP") to provide Free-of-Charge ("FOC") solution packages for businesses to adopt. These FOC solution packages aim to reduce businesses' costs associated with complying to the GST InvoiceNow Requirement and the expenses related to integrating their existing system infrastructure with InvoiceNow. A list of IRSPs offering FOC solution packages for transmitting invoices to IRAS for GST administration purposes will be made available by May 2025.