

# **IRAS e-Tax Guide**

**GST: How Do I Prepare My GST Return?  
(Second edition)**



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## GST: How Do I Prepare My GST Return?

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### 1 Aim

- 1.1 This e-Tax Guide explains how to prepare your GST F5 return<sup>1</sup> correctly and the penalties for failing to submit your GST return and make payment on time.
- 1.2 You should read this guide if you are a GST-registered person and require assistance on the completion of your GST return.

### 2 At a glance

- 2.1 As a GST-registered business, you are required to submit the GST return (i.e. GST F5/F8) to the Comptroller of GST within one month of the end of your accounting period. In your return, you need to declare your sale of goods and services to your customers, your purchases from GST-registered businesses, the GST collected and GST to be claimed for the relevant accounting periods.

### 3 Accounting period

- 3.1 Accounting period, or prescribed accounting period, refers to the period covered by the GST return. It is prescribed to coincide with the financial year-end.
- 3.2 **Quarterly (three month) accounting period**
  - 3.2.1 The standard accounting period is three months. Upon the approval of your GST registration, you will be automatically given quarterly accounting period unless you have indicated otherwise in the application form.
  - 3.2.2 You will be under one of the following three cycles of accounting periods, based on your financial year-end (FYE).

Cycle	FYE Ending:	Quarterly accounting periods
1	Jan, Apr, Jul, Oct	1 Nov - 31 Jan / 1 Feb - 30 Apr / 1 May - 31 Jul / 1 Aug - 31 Oct
2	Feb, May, Aug, Nov	1 Dec - 28/29 Feb / 1 Mar - 31 May / 1 Jun - 31 Aug / 1 Sep - 30 Nov
3	Mar, Jun, Sep, Dec	1 Jan - 31 Mar / 1 Apr - 30 Jun / 1 Jul - 30 Sep / 1 Oct - 31 Dec

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<sup>1</sup> This e-Tax guide replaces the IRAS' e-Tax guide on "GST: How Do I Prepare My GST Return (Tenth Edition)" published on 01 Oct 2012.

### **3.3 Monthly accounting period**

- 3.3.1 You can apply for a monthly accounting period if you are likely to receive GST refunds regularly. This application is subject to the Comptroller's approval.

### **3.4 Change of accounting periods**

- 3.4.1 If there is a change in your business circumstances or financial year-end, please write in to us to apply for a change in your accounting period with the following details:
- (a) Your GST registration number and business name;
  - (b) Your reason for the request for the change of accounting periods;
  - (c) The preferred accounting period; and
  - (d) The Director's Resolution.

- 3.4.2 Please note that your application is subject to the Comptroller's approval.

### **3.5 Accounting periods that do not end on the last day of the month (special accounting period)**

- 3.5.1 You are required to write in with the following details to request for accounting periods that do not coincide with the last day of any calendar year:
- (a) Your GST registration number and business name;
  - (b) Your reason for the request; and
  - (c) The dates of each accounting period.
- 3.5.2 Please ensure that the dates of the accounting periods are continuous and there are no missing dates. Your application will be subject to the Comptroller's approval.
- 3.5.3 Please inform the Comptroller of the special accounting periods for your next accounting cycle when you are reaching the end of the current accounting cycle. If no information is received, you will be placed under the standard accounting period.

## **4 GST F5 return**

### **4.1 Electronic filing (e-filing)**

- 4.1.1 It is compulsory to e-file your GST F5 return via [myTax.iras.gov.sg](https://mytax.iras.gov.sg) under Regulation 53 of the GST (General) Regulations. If you do not e-file, you shall be liable upon conviction to a fine not exceeding \$5,000 and in default of payment to imprisonment for a term not exceeding 6 months.
- 4.1.2 Please note that only authorised personnel can e-file your GST return(s) and you can file your return one day after the end of each accounting period.

4.1.3 You can authorise your staff or third party to act on your behalf for GST matters as a “Preparer” or “Approver”. A Preparer can only prepare the GST return for the Approver to approve and submit to IRAS. An Approver can approve the draft prepared by a Preparer and submit to IRAS, as well as complete and submit the GST return. Both the Preparer and Approver have to inform each other if there is any return(s) pending the other’s action.

4.1.4 Please refer to Annex A for a GST F5 specimen. For more information on e-filing your GST return, please refer to “GST e-Filing User Guide”<sup>2</sup>.

#### 4.2 **Due date for the submission of GST return**

4.2.1 Please ensure that IRAS receives your GST return within one month after the end of your accounting period.

Example:

<b>Filing Frequency</b>	<b>Accounting Period</b>	<b>Filing Due Date</b>
Monthly	1 Jul 2014 – 31 Jul 2014	31 Aug 2014
Quarterly	1 Jul 2014 – 30 Sep 2014	31 Oct 2014

4.2.2 You are required to submit a “nil” return even if there is no business transaction for the accounting period.

#### **Extension of due date for submission of GST return**

4.2.3 As one month after the end of your accounting period is a reasonable deadline, no extension will be granted.

4.2.4 Exceptions will only be made for newly registered businesses and for circumstances that fall within the list of acceptable reasons below:

<b>No</b>	<b>Acceptable reasons</b>	<b>Example of Documents Required</b>	<b>Maximum extension granted</b>
1	Newly GST-registered businesses (1 <sup>st</sup> GST return)	NIL	1 month
2	Fire Disaster	Police claim, Insurance claim	2 weeks
3	Breakdown of computer system	IT servicing report	
4	Purchase of new accounting software and/or IT system	Tax Invoice	

<sup>2</sup> You can retrieve the user guide by visiting [www.iras.gov.sg](http://www.iras.gov.sg) > e-Services > Categories: GST

5	Key accounting personnel on long medical leave (more than 1 week) or hospitalization leave	Medical / hospitalization certificate	2 weeks
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4.2.5 All requests for extension should be made before the filing due date. If this is your first GST return, you can call or write in to the Comptroller to request for extension. For the other reasons stated above, please write in to us, furnishing the reason and supporting documents. Please note that extension of the return is subject to the Comptroller's approval.

4.2.6 Below are scenarios where **no** extension will be granted:

- (a) Staff on maternity leave
- (b) Director or key accounts personnel is overseas
- (c) Staff has resigned without proper handover
- (d) Closing of accounts at year-end
- (e) New accounts personnel do not know how to handle GST matters
- (f) No computer (computers are available for your use at the Surf Centre located in IRAS)
- (g) Not enough manpower to handle GST matters

### 4.3 **Correction of errors in GST return**

4.3.1 If you have made errors in your submitted GST F5/F7/F8 return, you should file GST F7 to correct the errors. Please refer to Annex B for a GST F7 specimen.

4.3.2 If the only error made in the GST return is the value of revenue (Box 13), you are not required to adjust the revenue figure. Please ensure that you report the correct revenue value for the subsequent returns.

4.3.3 As a concession, you can choose to adjust for the errors made in your next GST F5 if you meet both of the following criteria:

- (a) The net GST amount in error\* (i.e. output tax error – input tax error) for all the affected prescribed accounting periods is not more than \$1,500.
- (b) The summation of non-GST amounts in error^ for (each of) the affected accounting periods is not more than 5% of the total value of supplies declared in the submitted GST return (i.e. Box 4). In the case where there was no supply made in the affected accounting period, the 5% rule will be applied to the total value of the taxable purchases.

\* GST amount in error refers to the error amount for Box 6 (output tax due) and/or Box 7 (input tax and refund claimed) of your submitted GST return.

^ Non-GST amounts in error refer to the amount of all other errors made in your submitted GST returns that are not GST errors, e.g. an error made to

the value declared in Box 1 (Total value of standard-rated supplies), Box 2 (Total value of zero-rated supplies) or Box 5 (Total value of taxable purchases).

4.3.4 If you do not satisfy both of the conditions stated above, please submit a GST F7 return for the affected accounting period(s).

4.3.5 You are required to fill in the correct figures for all boxes in the GST F7 as it will supersede the previous GST return filed for the same accounting period.

4.3.6 As an authorised person, you can request for GST F7 by logging in via [myTax.iras.gov.sg](http://myTax.iras.gov.sg), click on "Goods and Services Tax" located on the left-hand sidebar, select "File GST Return / Correct Error(s) in Past Return(s)" and then select the grey box with the phrase "Request for GST F7". For a pictorial guide, please refer to the "GST e-Filing User Guide"<sup>3</sup>.

4.3.7 Example:

Company A has omitted the following in its GST F5 for the accounting period ending 31 December 2013:

- A standard-rated supply:
  - o Value of supply: \$10,000
  - o GST: \$700
- A zero-rated supply:
  - o Value of supply: \$2,000
- A taxable purchase:
  - o Value of taxable purchase: \$1,000
  - o GST: \$70

The total value of supplies declared in the GST F5 for the accounting period ending 31 December 2013 is \$20,000.

- 1) Net GST amount in error = \$700 - \$70 = \$630 (not more than \$1,500)
- 2) Summation of non-GST amounts in error = \$10,000 + \$2,000 + \$1,000 = \$13,000

Non-GST amounts in error as a percentage of total value of supplies  
= (\$13,000 / \$20,000 x 100%)  
= 65% (more than 5% of total value of supplies as stipulated by the 2nd criteria)

Since Company A has only met the first criteria but not the second criteria, it is required to correct the errors by filing the GST F7 for the accounting period ending 31 December 2013.

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<sup>3</sup> You can retrieve the user guide by visiting [www.iras.gov.sg](http://www.iras.gov.sg) > e-Services > Categories: GST



## **Consolidation of errors made in more than one accounting period**

4.3.8 You can consolidate the errors and report them in one GST F7 on a per annum basis (i.e. financial, calendar or tax year basis). You should report the total revised values in the GST F7 in the last accounting period of the year.

4.3.9 Example:

You file on a quarterly basis and have made errors in the accounting periods of January 2013 – March 2013, April 2013 – June 2013, July 2013 – September 2013 and October 2013 – December 2013.

You can request for GST F7 for the accounting period ending 31 December 2013. In the GST F7, you should:

- Report the figures from the original GST return for the accounting period ending 31 December 2013; and
- The consolidated errors from 1 January 2013 to 31 December 2013.

The original output tax declared in GST F5 for the accounting period ending 31 December 2013 is \$5,000. The net output tax error for the calendar year 2013 is \$2,000. Hence, you should declare \$7,000 as your output tax (Box 7) and state in the “Description of Errors” box that the errors declared are for the accounting period 01/01/2013 to 31/12/2013.

## **Timeline to correct errors in past returns**

4.3.10 You should correct your error within five years from the end of the relevant GST accounting period.

4.3.11 If you have passed the timeline to correct errors made in past returns, you do not need to submit GST F7.

## **5 Final GST return (GST F8)**

5.1 When your application to cancel your GST registration is approved, you will be notified of the effective date of your GST de-registration.

5.2 You are required to file GST F8 (final GST return) to account for output tax on taxable assets (including capital assets and inventories) that you have held on hand as at the last day of GST registration. You are deemed to have supplied the business assets in the course of your business although you have not actually sold the goods.

5.3 GST has to be accounted for (at the prevailing rate) based on the open market value on the last day of GST registration. Open market value refers to the selling price excluding GST if you purchase the asset on that day.

5.4 Deeming of output tax is required for goods imported under the Major Exporter Scheme or Approved Third Party Logistics Company Scheme. Under these schemes, you are not required to pay import GST to ease the

cash flow of your business since most of your goods would be exported. Hence, you are deemed to have claimed input tax on the assets previously.

- 5.5 You do not need to account for output tax on your assets under any of the following scenarios:
- (a) If the total value of all your business assets (which you have claimed the input tax previously) held on hand as at the last day of registration is not more than S\$10,000.
  - (b) If you have transferred the whole business as a going concern to another GST-registered business.
  - (c) The business is carried on by another person who is deemed to be a taxable person in the case where the taxable person is under liquidation, receivership or where the taxable person has died or is incapacitated.
- 5.6 The following goods are required to be included in the calculation of the value of your business assets for the paragraph 5.5(a):
- (a) You had claimed input GST on the assets previously. This excludes purchase of goods from non GST-registered businesses.
  - (b) The goods were acquired as part of the assets of a business which was transferred to you as a going concern by another GST-registered person.
- 5.7 If you expect a refund claim from the Comptroller, please do not close your bank account until the refund has been made to you. Refund can only be made to the business and not to individuals (i.e. director or partner).

## 6 Form Completion

### 6.1 **Box 1: Total value of standard-rated supplies**

6.1.1 Box 1 refers to the value of your supplies which are subject to GST. This value should exclude any GST amount. For example, if you have sold goods for \$100 with \$7 of GST, you should account for \$100 in Box 1 and \$7 in Box 6.

6.1.2 The value of each supply should be tracked separately from its output tax.

Please include the following:	
(a)	Supplies of goods made in the course of your business, such as: <ul style="list-style-type: none"><li>• Sale of goods to customers, government bodies, tourists</li><li>• Sale of goods at discounted value (after deducting discount value)</li><li>• Deposits received as part payment</li><li>• Consignment sales</li><li>• Sales through vending machines</li><li>• Net takings from betting and gaming transactions</li><li>• Construction of properties (residential or commercial)</li><li>• Retention payment received e.g. construction industry</li><li>• Lease of commercial properties</li><li>• Letting of hotel rooms</li><li>• Value of new motor vehicles excluding non-taxable items (i.e. COE, PARF, ARF, road tax, registration fees)</li><li>• Hire purchase</li><li>• Full value of goods sold under discounted sales price scheme, even though the GST is computed on 50% of the selling price</li><li>• Full value of goods sold under the gross margin scheme, even though the GST is computed on the gross margin</li><li>• Inter-company sale of goods (if not under group or divisional registration)</li></ul>
(b)	Supplies of services made in the course of your business, such as: <ul style="list-style-type: none"><li>• Lease of machinery</li><li>• Management fee, professional fee, commission, maintenance fee etc.</li></ul>

<b>Please include the following:</b>	
(c)	Supplies to staff, such as
	<ul style="list-style-type: none"> <li>• Takings from vending machine</li> <li>• Canteen takings</li> </ul>
(d)	Sale of business assets, such as:
	<ul style="list-style-type: none"> <li>• Sale of factory building</li> <li>• Sale of private car registered under employee's name but accounted as company's asset</li> </ul>
(e)	Deemed supplies, such as:
	<ul style="list-style-type: none"> <li>• Gift of goods for which you have been allowed the input tax and which costs &gt; \$200 (excluding GST)</li> <li>• Business assets put to non-business use for which you have been allowed the input tax on the assets</li> <li>• Use of business premises by third party for free for which you have been allowed the input tax on the business premises</li> </ul>
(f)	Full value of goods sold where you have taken something in part exchange or when you trade-in your goods for others
(g)	Sale of imported goods which were consigned to you and imported on behalf of an overseas principal as a Section 33(2) agent
(h)	Reimbursement from other businesses in which you have recovered expenses as a separate supply of goods and/or services
<b>Please deduct the following:</b>	
(i)	The value of goods and/or services for which you have issued a credit note or you have received a debit note, such as:
	<ul style="list-style-type: none"> <li>• Sales return</li> <li>• Discounts</li> </ul>
<b>Please exclude the following:</b>	
(j)	In-bond sales of goods e.g. sales of overseas goods within zero GST or licensed warehouse
(k)	Sales of overseas goods within Free Trade Zones but not cleared through Customs checkpoints
(l)	Out of scope supplies, which include sales from third country trading
(m)	Disbursements (recovery of expenses from another business for goods and/or services that you have paid as an agent)
(n)	Sales that you have collected GST erroneously before you are registered for GST. You are required to write in to the Comptroller with the details (as per IRAS website) <sup>4</sup> and a cheque payment for the amount of GST wrongfully collected

<sup>4</sup> Please refer to our webpage on "Voluntary disclosure for wrongful collection of GST" for more information. ([www.iras.gov.sg](http://www.iras.gov.sg) > GST > Non-GST registered businesses > Registering for GST > Voluntary disclosure for wrongful collection of GST)

## 6.2 **Box 2: Total value of zero-rated supplies**

Please include the following:	
(a)	Supplies of goods, including investment precious metals, which are exported
(b)	Supplies of international services as listed in section 21(3) of the GST Act <sup>5</sup> . For example, you arrange for international transport of goods and passengers
Please deduct the following:	
(c)	The value of goods and/or services for which you have issued a credit note or you have received a debit note, such as:
	<ul style="list-style-type: none"> <li>Sales returns</li> <li>Discounts</li> </ul>
Please exclude the following:	
(d)	In-bond sales of goods e.g. sales of overseas goods within zero GST or licensed warehouse
(e)	Sales of overseas goods within Free Trade Zones but not cleared through Customs checkpoints
(f)	Disbursements (recovery of expenses from another business for goods and/or services that you have paid as an agent)

## 6.3 **Box 3: Total value of exempt supplies**

Please include the following:	
(a)	Sale and lease of residential properties
(b)	Supplies of financial services under Fourth Schedule of the GST Act including any exempt supplies made which qualify to be treated as incidental or taxable supplies under Regulations 28, 29 and 33 of the GST (General) Regulations
(c)	Sale of investment precious metals in Singapore

6.3.1 The following table lists the various types of exempt transactions for financial services and the value of exempt supply that you should report in Box 3 of your GST return.

No	Classes of exempt transactions	Value of exempt supply
1	Deposit with banks	Interest received

<sup>5</sup> Please refer to our webpage “Providing International Services” for more information.  
[www.iras.gov.sg](http://www.iras.gov.sg) > GST > GST-registered businesses > Working out your taxes > When to charge 0% GST (zero-rate) > Providing International Services)

2	Foreign transactions currency	<p>(i) Fees charged for exchange of money (e.g. charged by money charger).</p> <p>(ii) Realised gain or losses arising from the exchange of money. If there are losses, you should report only the absolute value.</p> <p>Example: For the quarterly return ending December 2013</p> <table><tr><th>Month/Year</th><th>Exchange gain/(loss)</th></tr><tr><td>October 2013</td><td>(150)</td></tr><tr><td>November 2013</td><td>100</td></tr><tr><td>December 2013</td><td>(200)</td></tr></table> <p>Realised foreign exchange gain (loss) for the accounting period ending December 2013 = -150 + 100 + (-200) = -250</p> <p>Amount of interest received from fixed deposit = \$400</p> <p>Value of exempt supplies (Box 3) = absolute value of foreign exchange gain (loss) + interest =  -250  + 400 = \$650</p> <p>However, if the trader does not track which gains or losses arising from forex transactions are realised or unrealised, the trader will be allowed to report total gain or losses (whether realised or unrealised) as the value of exempt supplies as an administrative concession.</p>	Month/Year	Exchange gain/(loss)	October 2013	(150)	November 2013	100	December 2013	(200)
Month/Year	Exchange gain/(loss)									
October 2013	(150)									
November 2013	100									
December 2013	(200)									
3	Loans and provisions of credit (i) Provision of loans (ii) Provision of credit by bondholder to bond issuer, whether or not the bond was originally issued to the bondholder	<p>(i) Gross interest</p> <p>(ii) Upfront discount received (if any) and coupon payments received for the purchase of bonds by the bond purchaser</p> <p>(iii) Discount or interest charged</p>								

	(iii) Factoring of debts	
4	Issue / sale of shares	Gross sales proceeds from the issuance / sale of shares
5	Issue / sale of bonds by bond issuer or bond seller	Gross sales proceeds from the issuance / sale of bonds
6	Options (including equity options, futures options, currency options, options on swaps (swaptions), options to enter into forward rate agreements)  Warrants <sup>6</sup>  Interest rate collars, floors and caps	Premiums charged by the issuer of the options / warrants / interest rate collar, floor and caps. Gross proceeds from the sale of options / warrants / interest rate collars, floors or caps if traded.
7	Swaps (including currency swaps, interest rate swaps, equity swaps, commodity swap). This must not involve any physical delivery of goods.	Net realised gains or losses arising from the swap transactions. If it is a net realised loss, you should report the absolute amount only.  Example: Co A agrees to buy unallocated commodity from B at fixed price of \$XX and at the same time, sells the same to B at floating price (\$YY) on a specified date in future. On that specified date, if \$XX is more than \$YY, A has pay B the difference, and vice versa.
8	Forwards that does not provide for physical delivery of goods. E.g. Forward rate contracts.	Net realised gains or losses arising from the forward contracts. If it is a net realised loss, you should report the absolute amount only.
9	Futures contracts which does not provide for physical delivery of goods. Examples: <ul style="list-style-type: none"> <li>• Interest rate futures</li> <li>• Equity index futures</li> </ul>	Net realised gains or losses arising from the futures contracts. If it is a net realised loss, you should report the absolute amount only.

<sup>6</sup> Warrants are much like call options, and will often confer the same rights as an equity option and can even be traded in secondary markets.

6.3.2 Each of the above nine categories of exempt transactions are treated as distinct and separate. Hence, you should obtain the sum of the absolute values of exempt supplies from each of the above nine categories to report in Box 3 of your GST return.

6.4 **Box 4: Total value of (1) + (2) + (3)**

6.4.1 Please add up the total value of your supplies as indicated in Box 1, Box 2 and Box 3.

6.4.2 When you e-file the GST return via [myTax.iras.gov.sg](https://mytax.iras.gov.sg), Box 4 will be computed automatically.

6.5 **Box 5: Total value of taxable purchases**

6.5.1 Box 5 should be tracked separately and not computed directly from the input tax value (Box 7).

Please include the following:	
(a)	Standard-rated purchases (these are the amounts as reflected in the tax invoices issued by your suppliers), such as:
	<ul style="list-style-type: none"> <li>• Goods or services purchased for business purposes from GST registered traders</li> </ul>
	<ul style="list-style-type: none"> <li>• Discounted value of goods purchased (after deducting discount value)</li> </ul>
	<ul style="list-style-type: none"> <li>• Full value of goods purchased under gross margin scheme (including GST paid since GST element is unknown to you)</li> </ul>
(b)	The value of your imports declared should be based on the value of your imports as reflected in the import permits
	<ul style="list-style-type: none"> <li>• Goods imported for business purposes</li> </ul>
	<ul style="list-style-type: none"> <li>• Goods imported under Major Exporter Scheme / Approved 3rd Party Logistics Company Scheme / Approved Refiner and Consolidator Scheme</li> </ul>
	<ul style="list-style-type: none"> <li>• Goods imported under licensed warehouse or zero GST warehouse scheme</li> </ul>
	<ul style="list-style-type: none"> <li>• Goods imported under GST (Import Relief) Order</li> </ul>
	<ul style="list-style-type: none"> <li>• Imports consigned to you on behalf of an overseas principal where you are treated as principal under section 33(2) of the GST Act</li> </ul>
(c)	Zero-rated purchases from GST registered supplier
	<ul style="list-style-type: none"> <li>• Purchase of air tickets</li> </ul>
	<ul style="list-style-type: none"> <li>• International freight charges</li> </ul>



(d)	Taxable purchases which are made before the date of GST registration for which you wish and are able to claim the GST incurred. The claim must be made in your first GST return <sup>7</sup> .
(e)	The value of taxable purchases that you have subsequently repaid your supplier after you have defaulted on the payment and have accounted to the Comptroller the input tax previously claimed under Section 19(12) of the GST Act. Section 19(12) states that a taxable person is required to repay to the Comptroller the input tax he has claimed and for which he has not paid to his supplier for 12 months from the due date of payment.
<b>Please deduct the following:</b>	
(f)	Reduction in consideration (excluding GST) where a debit note has been issued or a credit note has been received, such as: <ul style="list-style-type: none"> <li>• Purchase returns</li> <li>• Discount given by your supplier</li> </ul>
(g)	Consideration failed to be paid to the supplier after 12 months from the payment due date. If you have claimed the input tax previously, you are required to repay the Comptroller under Section 19(12) of the GST Act.
<b>Please exclude the following:</b>	
(h)	Wages and salaries
(i)	Money put into and taken out of the business by you
(j)	Purchases for purely private or personal use
(k)	Expenses where input tax is specifically disallowed under Regulations 26 and 27 of the GST (General) Regulations, such as: <ul style="list-style-type: none"> <li>• Family benefits</li> <li>• Employees' medical and insurance expenses</li> <li>• Club subscription fee</li> <li>• Running expenses of private vehicle</li> <li>• Costs and running expenses of a motor car (except for Q-plated cars with COE issued before 1 April 1998)</li> </ul>
(l)	Exempt purchases <ul style="list-style-type: none"> <li>• Purchase or lease of residential properties</li> <li>• Financial services received like bank charges and loans</li> <li>• Purchase of investment precious metals</li> </ul>
(m)	Exempt imports of investment precious metals
(n)	Purchases from non GST-registered traders
(o)	In-bond purchase of goods within zero GST or licensed warehouse
(p)	Purchases of goods made within Free Trade Zones but not cleared

<sup>7</sup> Please refer to our webpage "Claiming GST incurred before my date of GST registration/incorporation". ([www.iras.gov.sg](http://www.iras.gov.sg) > GST > GST-registered businesses > Working out your taxes > Can I Claim GST (input tax) > Claiming GST incurred before GST registration /incorporation

	through Customs checkpoints
(q)	No supply, such as:
	• Gifts of money
	• Dividends
	• Purchases from members of the same GST group
	• Traffic fines

6.6

#### **Box 6: Output tax due**

Please include the following:	
(a)	GST to be accounted for in respect of the items under the inclusion list in Box 1
(b)	Bad debt relief you have previously claimed but have now recovered the debt
(c)	Claim of a refund made to a tourist if it was previously allowed to you and you are no longer entitled to it. This is only applicable to Independent Retailers (IR) and Central Refund Agency (CRA) approved by IRAS to operate the Electronic Tourist Refund Scheme (eTRS). If you are affiliated with the CRAs for eTRS, this does not apply to you.
Please deduct the following:	
(d)	The reduction in GST to be accounted for where a credit note has been issued or a debit note received, such as:
	• Sales returns
	• Discounts

6.7

#### **Box 7: Input tax and refunds claimed**

Please include the following:	
(a)	GST incurred in respect of the items under the inclusion list in Box 5 (exclude zero-rated purchases)
(b)	GST paid to Singapore Customs for goods removed from a zero GST warehouse or licensed warehouse
(c)	<p>Tourist refunds. This is only applicable to IR and CRA who operates eTRS. If you are affiliated with the CRAs for eTRS, you are not entitled to claim any tourist refunds and should not include such claim in this box.</p> <p>For IR or CRA who satisfies all conditions to claim under eTRS, you may claim the amount of GST refunds that you made to tourists under the scheme in the accounting period in which the refund is made.</p>
(d)	Bad debt reliefs

(e)	You subsequently paid the supplier the consideration after the repayment of input tax under section 19(12) of the GST Act
(f)	Over or erroneous payments of GST on imports
<b>Please deduct the following:</b>	
(g)	Reduction in GST incurred on taxable purchases where valid credit notes have been received or debit notes have been issued
(h)	The GST amount relative to the unpaid consideration to the supplier under section 19(12) of the GST Act
<b>Please take note the following:</b>	
(i)	Please track the value of items for Box 7 separately from the value of taxable purchases as indicated in Box 5 (excluding GST). Box 7 value should not be computed using the value in Box 5.
(j)	If you choose not to claim small GST amounts because it is time-consuming to track them, you do not have to include the related taxable purchases value in Box 5.
<b>Please exclude the following:</b>	
(k)	GST on goods and services which are not used in the furtherance of business
(l)	Items purchased under the gross margin scheme where the GST payable is unknown
(m)	Expenses where input tax is specifically disallowed under Regulations 26 and 27 of the GST (General) Regulations, such as:
	• Family benefits
	• Employees' medical and insurance expenses
	• Club subscription fee
	• Running expenses of a motor car

## 6.8 **Box 8: Net GST to be paid to IRAS = (6) – (7)**

- 6.8.1 Please deduct the value in Box 7 from Box 6 to deduce the amount of GST that will be payable to the Comptroller or the amount refundable to you for the specific accounting period that you are filing for.
- 6.8.2 When you e-file the GST return via [myTax.iras.gov.sg](https://mytax.iras.gov.sg), Box 8 will be computed automatically.
- 6.8.3 If the amount is under \$5.00, you need not make any payment, nor will any refund be made to you.
- 6.8.4 To ascertain the amount of taxes due to the Comptroller or refundable to you (e.g. you had filed GST F7 for an accounting period), please check the GST row after selecting "View Account Summary" in [myTax.iras.gov.sg](https://mytax.iras.gov.sg) after you have submitted this return.

6.9 **Box 9: Total value of goods imported under MES/ Approved 3PL/ Other Approved Schemes**

6.9.1 This box is applicable only if you are approved under the Major Exporter Scheme (MES), the Third Party Logistics Company Scheme (3PL) or other approved schemes. You are required to fill in the total value of goods imported under this scheme. The value of goods is the amount as declared by you on the import permit.

6.9.2 If you are not under any of the approved schemes, the box will be greyed out and you would be unable to key in any figures.

6.10 **Box 10: Did you claim for GST you had refunded to tourists?**

6.10.1 This is only applicable to IR and CRA who operates eTRS. If you are affiliated with the CRAs for eTRS, you should not make any declaration in this box.

For IR and CRA who have claimed GST refunds made to tourists under the Tourist Refund Scheme in Box 7, please indicate 'Yes' for this box and indicate the amount claimed.

6.11 **Box 11: Did you make any bad debt claims?**

6.11.1 If you have made any bad debt relief claims, please indicate "Yes" for this box and indicate the amount that you have claimed. Please ensure that you satisfy all the conditions in the self-review form "Self-review of Eligibility to Claim Bad Debt Relief"<sup>8</sup> before you make the claim. You are required to keep this self-review form as part of your accounting records.

6.12 **Box 12: Did you make any pre-registration claims?**

6.12.1 If you are filing your first GST return and have made any pre-registration input tax claims, please indicate "Yes" for this box and indicate the amount that you have claimed.

6.12.2 Please ensure that you satisfy all the conditions in the self-review form "Pre-Registration GST: Checklist for Self-Review of Eligibility of Claim"<sup>9</sup> before you make the claim. You are required to keep this self-review form as part of your accounting records.

6.12.3 If you are not filing your first return, this box will be disabled (i.e. you will not be able to choose the options) as pre-registration claims can only be made in your first return.

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<sup>8</sup> You can retrieve the "Self-review of Eligibility to Claim Bad Debt Relief" via the IRAS website ([www.iras.gov.sg](http://www.iras.gov.sg) > Quick Links > Forms > GST > Self-review)

<sup>9</sup> You can retrieve the "Pre-Registration GST: Checklist for Self-Review of Eligibility of Claim" via the IRAS website. ([www.iras.gov.sg](http://www.iras.gov.sg) > GST > GST-registered businesses > Working out your taxes > Can I claim GST (input tax) > Claiming GST incurred before GST registration/incorporation)

## 6.13 **Box 13: Revenue**

- 6.13.1 Revenue (i.e. Gross Sales/Gross Income/Turnover) refers to the main income sources of your company/business as reflected in your profit and loss account. This generally refers to income received from the provision of services, sale of goods and any other operating income. However, it should exclude non-operating income, such as sale/disposal of fixed assets, grants and gross receipts collected on behalf of others.
- 6.13.2 You should extract the value of your revenue from the profit and loss accounts, regardless of whether they have been audited. If you are unable to provide an accurate value at the point of your GST reporting, you are allowed to report the best estimate.

## 7 **Paper filing**

- 7.1 Under exceptional circumstances (e.g. business is under liquidation or has been struck off from ACRA / sole proprietor has deregistered from GST) where you can only file the paper GST return, the GST return will be sent via post to your GST mailing address or address registered with ACRA, if you do not have a GST mailing address.
- 7.2 Generally, you should receive the GST F5 by the first week after the end of each accounting period.
- 7.3 Please perform the following checks on your paper GST return to ensure that it is completed correctly:
- (a) Ensure that every box is completed, and fill in “0” (zero) where applicable.
  - (b) Sum Boxes 1, 2 and 3 to ensure that they add up to the value in Box 4.
  - (c) Subtract Box 7 from Box 6 to derive the value in Box 8.
  - (d) If you are requesting a payment, cross the box next to “Net GST to be paid to IRAS”. Alternatively, if you can claim a refund, cross the box beside “Net GST to be claimed from IRAS”. For example, if you should receive a \$1,000 refund, cross the box next to “Net GST to be claimed from IRAS” and fill in the value of \$1,000 in Box 8.
  - (e) If you are claiming bad debt relief, check that you have indicated the value in Box 7.
  - (f) If you have been granted Major Exporter Scheme or other approved GST schemes status, ensure that you have indicated the value of imports imported under the scheme in Box 9.
  - (g) Ensure that you have signed and dated the GST return.

## 8 Payment

### 8.1 **Payment due date**

8.1.1 You are required to pay the GST due by the filing due date of your GST F5/F8 return (if you have no GIRO arrangement), which is generally within one month from the end of the accounting period. This is unless you have requested for an extension of filing due date and this has been approved by the Comptroller.

8.1.2 If you have an existing GIRO arrangement for the payment of GST, the payment will be deducted on the 15<sup>th</sup> of the following month after you have filed for your GST F5/F8 return. GIRO deduction will take place on the following working day (i.e. Mondays to Fridays, excluding Public Holidays) if the 15<sup>th</sup> of the month is not a working day.

8.1.3 Example:

Filing Frequency	Accounting Period	Payment modes	
		Other modes (besides GIRO)	GIRO
Monthly	1 Jul 2014 – 31 Jul 2014	31 Aug 2014	15 Sep 2014
Quarterly	1 Jul 2014 – 30 Sep 2014	31 Oct 2014	17 Nov 2014 (as 15 Nov 2014 is a Sat)

8.1.4 If you have submitted GST F7 and GST is payable to the Comptroller, the payment due date is on the same date as the filing due date of the GST F5/F8 for the same accounting period. Hence, you have to pay the GST immediately since this additional amount should have been paid to the Comptroller earlier, had the return be filed correctly.

### 8.2 **Modes of payment**

8.2.1 You can pay through Internet Banking, ATM, AXS Stations, AXS online Platform, SAM, Singpost, Cheque, Cashier's Order or Telegraphic Transfer (only applicable for overseas companies with no local bank account). Please do not send cash or uncrossed cheques to the Comptroller.

8.2.2 If you are making payment by cheque, please cross your cheque "Not Negotiable" and "Account Payee Only", state the payee as "Comptroller of Goods & Services Tax", and indicate the amount payable in Singapore currency. On the reverse side of the cheque, please indicate the following:

- your GST registration number;
- your name;
- the accounting period(s) of your GST return(s);

- payment slip number (if any) which is indicated on the acknowledgement page that is shown after you have e-filed the GST return;
- payment is for GST; and
- contact number.

8.2.3 If you wish to apply for GIRO for the payment and refund of GST, you can download a copy of the GIRO application form from the IRAS website<sup>10</sup>. You will be notified via post on the GIRO application status within 14 days upon receipt of the application form. Please continue to pay your GST via other payment modes until you have been informed that your GIRO application is approved.

### 8.3 **Other payment matters**

8.3.1 If your net amount payable for the accounting period is less than \$5.00, no payment is required and it will not be carried to the next return.

## 9 **Refund**

9.1 If the net amount refundable is less than \$5.00 for the accounting period that you have filed, no refund will be made to you and it will not be carried to the next return.

9.2 GST refund will be made within one month and three months from the receipt date of the GST return if the refund is filed for monthly and quarterly prescribed accounting periods respectively.

9.3 Example:

<b>Filing Frequency</b>	<b>Accounting Period</b>	<b>Date return is received</b>	<b>Refund Due Date</b>
Monthly	1 Jul 2014 – 31 Jul 2014	29 Aug 2014	29 Sep 2014
Quarterly	1 Jul 2014 – 30 Sep 2014	29 Oct 2014	29 Jan 2015

9.4 Your refund can be withheld for the following reasons:

- Outstanding GST return(s)
- Other outstanding taxes or penalties
- Under audit by the Comptroller and have not furnished information as requested by the Comptroller

<sup>10</sup> [www.iras.gov.sg](http://www.iras.gov.sg) > Quick Links > Forms > Other taxes & services > GIRO Application Forms > GST > Application Form & Return Envelope

- 9.5 In the above circumstances, you will be paid interest if the refund is not made within three months after filing of the outstanding return(s), compliance with the request for information, or deduction of the outstanding taxes and penalties from the refund. For other circumstances where credit will not be refunded automatically, no interest will be payable. Please refer to the IRAS website<sup>11</sup> for more information.
- 9.6 The interest rate for late refunds is subject to review and is determined by the Ministry of Finance annually. Please visit the IRAS website for the current interest rate<sup>12</sup>.

## **10 Penalty**

### **10.1 Late filing**

- 10.1.1 If you do not file the GST F5/F8 by the due date, the Comptroller can issue an estimated assessment and impose 5% late payment penalty on the estimated tax. Once you have filed the GST return, your estimated assessment will be revised to the actual assessment and the 5% penalty will be revised to 5% of the actual assessment.
- 10.1.2 In addition, a late submission penalty of \$200 will be imposed for every completed month a GST F5/F8 is outstanding. The maximum late submission penalty for each GST F5/F8 is \$10,000.

For example:

Company A submitted the GST F5 for the accounting period ending 31 December 2013 on 1 April 2014. 2 completed months have passed, not taking into account the month January 2014 in which he was required to submit his GST F5. Hence, his late submission penalty will be \$400 (\$200 x 2 months).

- 10.1.3 You can also be summoned to Court and/or issued a Warrant of Arrest.

### **10.2 Late payment**

- 10.2.1 A 5% penalty will be imposed on the GST return that you have filed or on the estimated tax as per the estimated assessment if you have not filed. You will be sent a Demand Note via post to notify you of the 5% penalty imposed.
- 10.2.2 If GST payment is still outstanding 60 days after the 5% penalty is imposed, a 2% additional penalty will be imposed for each month the tax remain unpaid. The total additional penalty will not exceed 50% of the outstanding tax.

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<sup>11</sup> [www.iras.gov.sg](http://www.iras.gov.sg) > GST > GST-registered businesses > Paying GST/Claiming GST Refunds > Tax Refunds

<sup>12</sup> [www.iras.gov.sg](http://www.iras.gov.sg) > GST > GST-registered businesses > Paying GST/Claiming GST Refunds > Tax Refunds



For example:

Company B submitted the GST F5 for the accounting period ending 31 December 2013 on 30 January 2014 and the net tax payable filed was \$10,000. It receives a Demand Note on 5 February 2014. Payment is only received on 15 June 2014.

Amount of 5% late payment penalty =  $5\% \times \$10,000 = \$500$

Amount of 2% additional penalty =  $2\% \times 4 \text{ months} \times \$10,000 = \$800$

Total amount of penalty =  $\$500 + \$800 = \$1,300$

## **11 Miscellaneous**

### **11.1 Postage**

- 11.1.1 No postage is required for all returns, payment and correspondence sent locally to the Comptroller in envelopes indicating “Goods and Services Tax”.

## **12 Contact Information**

- 12.1 For enquiries on this e-Tax guide, please contact:

Goods & Services Tax Division  
Inland Revenue Authority of Singapore  
55 Newton Road  
Singapore 307987

Tel: 1800 356 8633  
Fax: (+65) 6351 3553  
Email: [gst@iras.gov.sg](mailto:gst@iras.gov.sg)

## 13 Updates and Amendments

	<b>Date of amendment</b>	<b>Amendments made</b>
1	25 Mar 2015	(i) Amended paragraphs 6.6(c), 6.7(c) and 6.10.1 on the claiming of eTRS refund by IR and CRA
2	01 Apr 2016	(i) Amended paragraphs 3.2, 4.2.1, 8.1.3, 9.2, 9.3 and deleted paragraph 3.5 on filing frequency (ii) Editorial changes for the website links

## Annex A: GST F5 Specimen



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Home   About IRAS   News & Events   Careers   Ask IRAS   Useful Links   Technical FAQ			
<ul style="list-style-type: none"> <li>Home</li> <li>Log out from myTax Portal</li> <li>Change IRAS PIN</li> <li>e-Services For                             <ul style="list-style-type: none"> <li>Corporate Tax</li> <li>Goods &amp; Services Tax</li> </ul> </li> <li>View Account Summary</li> <li>Payments</li> <li>Tax Resources                             <ul style="list-style-type: none"> <li>e-Tax Guides</li> <li>Downloadable Forms</li> <li>Average Exchange Rates</li> <li>Tax Treaties</li> </ul> </li> <li>Contact IRAS</li> </ul>	<p align="center"><b>GST F5</b> <b>GOODS AND SERVICES TAX RETURN</b> Goods and Services Tax Act (Cap 117A)</p>		
	<p>Name : _____</p> <p>Tax Reference No. : _____</p> <p>GST Registration No. : _____</p> <p>Due Date : _____</p> <p>Period covered by this return : _____</p>		
	<p><b>Supplies</b> <span style="float: right;">S\$</span></p>		
	<p>Total value of standard-rated supplies <span style="float: right;">.00</span> <b>1</b></p>		
	<p>Total value of zero-rated supplies <span style="float: right;">.00</span> <b>2</b></p>		
	<p>Total value of exempt supplies <span style="float: right;">.00</span> <b>3</b></p>		
	<p>Total value of (1)+(2)+(3) <span style="float: right;">0.00</span> <b>4</b></p>		
	<p><b>Purchases</b></p>		
	<p>Total value of taxable purchases <span style="float: right;">.00</span> <b>5</b></p>		
	<p><b>Taxes</b> <span style="float: right;">S\$      €€</span></p>		
<p>Output tax due <span style="float: right;">.00</span> <b>6</b></p>			
<p>Less: Input tax and refunds claimed <span style="float: right;">.00</span> <b>7</b></p>			
<p>Equals: Net GST to be paid to IRAS <span style="float: right;">0.00</span> <b>8</b></p>			
<p><b>Applicable to Taxable Persons under Major Exporter Scheme / Approved 3rd Party Logistics Company / Other Approved Schemes Only</b></p>			
<p>Total value of goods imported under this scheme <span style="float: right;">.00</span> <b>9</b></p>			
<p><b>Did you make the following claims in Box 7?</b> <span style="float: right;">S\$      €€</span></p>			
<p>Did you claim for GST you had refunded to tourists?  <input type="radio"/> Yes <input checked="" type="radio"/> No <span style="float: right;">.00</span> <b>10</b></p>			
<p>Did you make any bad debt relief claims?  <input type="radio"/> Yes <input checked="" type="radio"/> No <span style="float: right;">.00</span> <b>11</b></p>			
<p><a href="#">Self-review of eligibility to Bad Debt Relief Claim</a></p>			
<p>Did you make any pre-registration claims?  <input checked="" type="radio"/> Yes <input type="radio"/> No <span style="float: right;">.00</span> <b>12</b></p>			
<p><a href="#">Self-review of eligibility to Pre-Registration Input Tax Claims</a></p>			
<p><b>Revenue</b> <span style="float: right;">S\$</span></p>			
<p>Revenue for the accounting period <span style="float: right;">.00</span> <b>13</b></p>			
<p><b>Declaration</b></p>			
<p>I declare that the information given above is true and complete.</p>			
<p>Name of Declarant : _____</p>			
<p>Declarant ID : _____</p>			
<p>Designation : _____</p>			
<p>Contact Person : _____</p>			
<p>Contact Tel. No : _____</p>			
<p> <input type="button" value="Save As Draft"/> <input type="button" value="Submit"/> <input type="button" value="Clear All"/> <input type="button" value="Cancel"/> </p>			
<p><b>Important Note:</b>                      If your Acknowledgement Page is not displayed immediately after submission of your return, you may retrieve a copy after <u>3 working days</u>. Please login to myTax Portal and click on either:-                      - Goods and Services Tax &gt; View Correspondence/Notices on the left hand menu of your homepage or                      - "Correspondence &amp; Notices &gt; Acknowledgement/Confirmation" after login to portal.                       Alternatively, you may check if your return has been received by IRAS using View Return Status. Click on Goods and Services Tax &gt; View Return Status on the left hand menu of your homepage</p>			

## Annex B: GST F7 Specimen



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Home   About IRAS   News & Events   Careers   Ask IRAS   Useful Links   Technical FAQ		Text Size A A																																																																						
<b>Main Menu</b> <a href="#">Log out from myTax Portal</a> <a href="#">Change IRAS PIN</a> <a href="#">e-Services For</a> <a href="#">Goods &amp; Services Tax</a> <a href="#">View Account Summary</a> <a href="#">Payment Services</a> <a href="#">Tax Resources</a> <a href="#">e-Tax Guides</a> <a href="#">Downloadable Forms</a> <a href="#">Average Exchange Rates</a> <a href="#">Tax Treaties</a> <a href="#">Contact IRAS</a> <a href="#">myTax Mail</a>	<b>GST F7 &gt; Main Form &gt; Acknowledgement</b> <div style="text-align: center;"> <b>GST F7</b>  <b>DISCLOSURE OF ERRORS ON GST RETURN</b>  <small>Goods and Services Tax Act (Cap 117A)</small> </div> <div> Name : XXXXXXXXXXXXXXXX  Tax Reference No. : XXXXXXXXXXXXXXXX  GST Registration No. : XXXXXXXXXXXXXXXX  Due Date :  Period covered by this return : XXXXXXXXXXXXXXXX </div> <div> <b>Supplies</b> <span style="float: right;">S\$</span> <table> <tr> <td>1</td> <td>Total revised value of standard-rated supplies</td> <td><input type="text"/></td> <td>.00</td> <td>1</td> </tr> <tr> <td>2</td> <td>Total revised value of zero-rated supplies</td> <td><input type="text"/></td> <td>.00</td> <td>2</td> </tr> <tr> <td>3</td> <td>Total revised value of exempt supplies</td> <td><input type="text"/></td> <td>.00</td> <td>3</td> </tr> <tr> <td>4</td> <td>Total value of (1)+(2)+(3)</td> <td></td> <td>.00</td> <td>4</td> </tr> </table> </div> <div> <b>Purchases</b> <table> <tr> <td>5</td> <td>Total revised value of taxable purchases (exclude expenses where input tax is disallowed)</td> <td><input type="text"/></td> <td>.00</td> <td>5</td> </tr> </table> </div> <div> <b>Taxes</b> <span style="float: right;">S\$      €€</span> <table> <tr> <td>6</td> <td>Revised output tax due</td> <td><input type="text"/></td> <td>6</td> </tr> <tr> <td>7</td> <td>Less: Revised input tax and refunds claimed (exclude disallowed input tax)</td> <td><input type="text"/></td> <td>7</td> </tr> <tr> <td>8</td> <td>Equals: Net GST to be paid to IRAS</td> <td></td> <td>8</td> </tr> <tr> <td>9</td> <td>Less: Net GST paid previously for this accounting period</td> <td></td> <td>9</td> </tr> <tr> <td>10</td> <td>Equals: Difference to be paid to IRAS</td> <td></td> <td>10</td> </tr> </table> </div> <div> <b>Applicable to Taxable Persons under Major Exporter Scheme / Approved 3rd Party Logistics Company / Other Approved Schemes Only</b> <table> <tr> <td>11</td> <td>Total value of goods imported under this scheme</td> <td><input type="text"/></td> <td>.00</td> <td>11</td> </tr> </table> </div> <div> <b>Did you make the following claims in Box 7?</b> <span style="float: right;">S\$      €€</span> <table> <tr> <td>12</td> <td>Did you claim for GST you had refunded to tourists? <input type="radio"/> Yes <input checked="" type="radio"/> No</td> <td><input type="text"/></td> <td>0</td> <td>12</td> </tr> <tr> <td>13</td> <td>Did you make any bad debt relief claims? <input type="radio"/> Yes <input checked="" type="radio"/> No Self-review of eligibility to Bad Debt Relief Claim</td> <td><input type="text"/></td> <td>0</td> <td>13</td> </tr> <tr> <td>14</td> <td>Did you make any pre-registration claims? <input type="radio"/> Yes <input checked="" type="radio"/> No Self-review of eligibility to Pre-Registration Input Tax Claims</td> <td><input type="text"/></td> <td>0</td> <td>14</td> </tr> </table> </div> <div> <b>Revenue</b> <span style="float: right;">S\$</span> <table> <tr> <td>15</td> <td>Revenue for the accounting period</td> <td><input type="text"/></td> <td>.00</td> <td>15</td> </tr> </table> </div> <div> <b>Description of Errors</b>  This is compulsory field. Please provide a brief description of the errors made. Please do not enter any symbols in this field or exceed the word limit of 200 characters.  If you are consolidating the errors for more than one accounting period (up till one year), please state so in this box. For example: "The error declared above is for the period 01/01/2013 to 31/12/2013."  <div style="border: 1px solid black; height: 100px; width: 100%;"></div> </div> <div> <b>Declaration</b>  I declare that the information given above is true and complete.  Name of Declarant :  Declarant ID :  Designation :  Contact Person :  (Please include salutation)  Contact Tel. No : + 65  <small>Only local phone number should be provided</small> </div> <div> <input type="button" value="Save As Draft"/> <input type="button" value="Submit to IRAS"/> <input type="button" value="Clear All"/> <input type="button" value="Go to Main Menu"/> </div> <div> <b>Important Note:</b>  If your Acknowledgement Page is not displayed immediately after submission of your return, you may retrieve a copy after 3 working days. Please login to myTax Portal and click on either:-  - Goods and Services Tax &gt; View Correspondence/Notices on the left hand menu of your homepage or  - Correspondence &amp; Notices &gt; Acknowledgement/Confirmation after login to portal.  Alternatively, you may check if your return has been received by IRAS using View Return Status.  Click on Goods and Services Tax &gt; View Return Status on the left hand menu of your homepage </div>		1	Total revised value of standard-rated supplies	<input type="text"/>	.00	1	2	Total revised value of zero-rated supplies	<input type="text"/>	.00	2	3	Total revised value of exempt supplies	<input type="text"/>	.00	3	4	Total value of (1)+(2)+(3)		.00	4	5	Total revised value of taxable purchases (exclude expenses where input tax is disallowed)	<input type="text"/>	.00	5	6	Revised output tax due	<input type="text"/>	6	7	Less: Revised input tax and refunds claimed (exclude disallowed input tax)	<input type="text"/>	7	8	Equals: Net GST to be paid to IRAS		8	9	Less: Net GST paid previously for this accounting period		9	10	Equals: Difference to be paid to IRAS		10	11	Total value of goods imported under this scheme	<input type="text"/>	.00	11	12	Did you claim for GST you had refunded to tourists? <input type="radio"/> Yes <input checked="" type="radio"/> No	<input type="text"/>	0	12	13	Did you make any bad debt relief claims? <input type="radio"/> Yes <input checked="" type="radio"/> No Self-review of eligibility to Bad Debt Relief Claim	<input type="text"/>	0	13	14	Did you make any pre-registration claims? <input type="radio"/> Yes <input checked="" type="radio"/> No Self-review of eligibility to Pre-Registration Input Tax Claims	<input type="text"/>	0	14	15	Revenue for the accounting period	<input type="text"/>	.00	15
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8	Equals: Net GST to be paid to IRAS		8																																																																					
9	Less: Net GST paid previously for this accounting period		9																																																																					
10	Equals: Difference to be paid to IRAS		10																																																																					
11	Total value of goods imported under this scheme	<input type="text"/>	.00	11																																																																				
12	Did you claim for GST you had refunded to tourists? <input type="radio"/> Yes <input checked="" type="radio"/> No	<input type="text"/>	0	12																																																																				
13	Did you make any bad debt relief claims? <input type="radio"/> Yes <input checked="" type="radio"/> No Self-review of eligibility to Bad Debt Relief Claim	<input type="text"/>	0	13																																																																				
14	Did you make any pre-registration claims? <input type="radio"/> Yes <input checked="" type="radio"/> No Self-review of eligibility to Pre-Registration Input Tax Claims	<input type="text"/>	0	14																																																																				
15	Revenue for the accounting period	<input type="text"/>	.00	15																																																																				