



INLAND REVENUE
AUTHORITY
OF SINGAPORE

IRAS GST API SUBMISSION FORMAT AND FRONT-END VALIDATIONS

GST F5 Return and IRAS Audit File

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1. Introduction

This document serves as a guide to application developers on the functionalities that should be present in the accounting software to facilitate the submission of GST F5 Return and Transaction Listing via the Application Programming Interface (API) service.

It should be read together with “IRAS API Services Interface Specifications – GST F5 Return Submission” and “IRAS API Services Interface Specifications – GST Transaction Listing Submission”.

2. Getting Ready

2.1 Reference for Data Fields

Please refer to the following materials for the formats and explanations of the various data fields.

2.1.1 GST F5 Return

- e-Tax guide: “[How Do I Prepare My GST Return](#)”
- <http://www.iras.gov.sg> > GST > GST-registered businesses > Filing your taxes > How to File Tax > Completing GST Return for general tips and instructions on completing GST F5 Return

2.1.2 IRAS Audit File (IAF)

- e-Tax Guide: “[Guide on Accounting Software for Software Developers](#)”
- <http://www.iras.gov.sg> > Businesses > Self Employed/ Sole Proprietors/ Partners > Getting It Right > IRAS Accounting Software Register

2.2 Reference for API Specifications

Please refer to the circulated Interface Specifications documents for the design considerations and requirements of the various API services.

- IRAS API Services Interface Specifications – SingPass Authentication
- IRAS API Services Interface Specifications – GST F5 Return Submission
- IRAS API Services Interface Specifications – GST Transaction Listing Submission

3. Guidelines for GST F5 Return

3.1 Format

3.1.1 The following statement must be displayed at the top header of the GST Return printout:

**“GST F5
GOODS AND SERVICES TAX RETURN
GOODS AND SERVICES TAX ACT (CAP 117A)”**

3.1.2 The following statement must be displayed after “Box 17: Total value of goods imported under Import GST Deferment Scheme”:

**“Declaration
I declare that the information given above is true and complete.”**

3.2 Front-end Validations

The following validations should be performed at the point of generating the GST F5 Return and amending the GST F5 values before submission to IRAS.

Front-end Validation	Response
Auto summation/ pre-population	Box 4: Total value of (1) + (2) + (3) Automatically computed after filling in the amounts for Box 1, Box 2 and Box 3
Auto summation	Box 8: Equals: Net GST to be paid to/ claimed from IRAS Automatically computed after filling in the amounts for Box 6 and Box 7
Pre-population	Box 14: Net GST per box 8 above Automatically computed after Box 8 is populated
Auto summation	Box 16: Equals: Total tax to be paid to/ claimed from IRAS Automatically computed after filling in the amount for Box 15
Box 7 > 0 and Box 3 <> 0 and any of the supplies contains Non-Regulation 33 Exempt Supplies (Tax Code ESN33)	Prompt reminder message “Input tax incurred in the making of exempt supplies is not claimable unless the De Minimis Rule is satisfied. Please review if De Minimis Rule is satisfied.”

<p>Box 13 is null</p>	<p>Prompt reminder message “Revenue for the accounting period box is not entered with figure.”</p> <p>Provide options to edit the field or proceed to submit the return</p>
<p>Box 1 > 0 & Box 6 < 0</p>	<p>Prompt the following message: “Standard-rated supplies is in positive value, output tax should not be in negative value. Please re-enter the value of output tax due. Otherwise, please indicate reasons by clicking on the following: <input type="checkbox"/> GST on Bad Debt Recovery <input type="checkbox"/> GST collected prior to registration <input type="checkbox"/> Others, please specify reasons”</p> <div data-bbox="691 786 1430 844" style="border: 1px solid black; padding: 5px; margin: 10px 0;"> <p>Text box up to 200 characters</p> </div> <p>If reasons are required but not even one reason is selected, to prompt the error message, “You Have Not Specified The Reasons”</p> <p>Check to ensure that the text box is filled if the option “Others” is selected and vice versa</p> <p>Map the reasons provided to “Grp1 reason*”</p>
<p>Box 1 <> 0 & Box 6 = 0</p>	<p>Prompt the following message “Standard-rated supplies is completed, output tax should not be NIL. Please re-enter the value of output tax due. Otherwise, please indicate reasons by clicking on the following: <input type="checkbox"/> GST on Bad Debt Recovery <input type="checkbox"/> GST collected prior to registration <input type="checkbox"/> Others, please specify reasons”</p> <div data-bbox="691 1581 1385 1639" style="border: 1px solid black; padding: 5px; margin: 10px 0;"> <p>Text box up to 200 characters</p> </div> <p>If reasons are required but not even one reason is selected, to prompt the error message, “You Have Not Specified The Reasons”</p> <p>Check to ensure that the text box is filled if the option “Others” is selected and vice versa</p> <p>Map the reasons provided to “Grp1 reason*”</p>

<p>Box 1 = 0 & Box 6 <> 0</p>	<p>Prompt the following message “As output tax is completed, standard-rated supplies should not be NIL. Please re-enter the value of standard-rated supplies. Otherwise, please indicate reasons by clicking on the following: <input type="checkbox"/> GST on Bad Debt Recovery <input type="checkbox"/> GST collected prior to registration <input type="checkbox"/> Others, please specify reasons”</p> <div style="border: 1px solid black; padding: 5px; width: fit-content; margin: 10px auto;">Text box up to 200 characters</div> <p>If reasons are required but not even one reason is selected, to prompt the error message, “You Have Not Specified The Reasons”</p> <p>Check to ensure that the text box is filled if the option “Others” is selected and vice versa</p> <p>Map the reasons provided to “Grp1 reason**”</p>
<p>Box 1 < Box 6 OR Box 1 = Box 6</p>	<p>Prompt the following message “Output tax should be less than standard-rated supplies. Please re-enter the value of output tax due. Otherwise, please indicate reasons by clicking on the following: <input type="checkbox"/> GST on Bad Debt Recovery <input type="checkbox"/> GST collected prior to registration <input type="checkbox"/> Others, please specify reasons”</p> <div style="border: 1px solid black; padding: 5px; width: fit-content; margin: 10px auto;">Text box up to 200 characters</div> <p>If reasons are required but not even one reason is selected, to prompt the error message, “You Have Not Specified The Reasons”</p> <p>Check to ensure that the text box is filled if the option “Others” is selected and vice versa</p> <p>Map the reasons provided to “Grp1 reason**”</p>

<p>Box 5 < Box 7</p>	<p>Prompt the following message “Input tax and refunds claimed should be less than taxable purchases. Please re-enter the value of input tax and refunds claimed. Otherwise, please indicate reasons by clicking on the following: <input type="checkbox"/> Tourist Refund <input type="checkbox"/> Bad Debts Relief <input type="checkbox"/> Credit Notes <input type="checkbox"/> Others, please specify reasons”</p> <div style="border: 1px solid black; padding: 5px; width: fit-content; margin: 10px auto;">Text box up to 200 characters</div> <p>If reasons are required but not even one reason is selected, to prompt the error message, “You Have Not Specified The Reasons”</p> <p>Check to ensure that the text box is filled if the option “Others” is selected and vice versa</p> <p>Map the reasons provided to “Grp2 reason**”</p>
<p>Box 7 <> 0 & Box 5 = 0</p>	<p>Prompt the following message “Input tax and refunds claimed has been completed, taxable purchases should not be NIL. Please re-enter the value of taxable purchases. Otherwise, please indicate reasons by clicking on the following: <input type="checkbox"/> Tourist Refund <input type="checkbox"/> Bad Debts Relief <input type="checkbox"/> Credit Notes <input type="checkbox"/> Others, please specify reasons”</p> <div style="border: 1px solid black; padding: 5px; width: fit-content; margin: 10px auto;">Text box up to 200 characters</div> <p>If reasons are required but not even one reason is selected, to prompt the error message, “You Have Not Specified The Reasons”</p> <p>Check to ensure that the text box is filled if the option “Others” is selected and vice versa</p> <p>Map the reasons provided to “Grp2 reason**”</p>

<p>Box 9 <> 0 & Box 5 < Box 9</p>	<p>Prompt the following message “Taxable purchases should include MES/3PL/Other Approved Schemes and therefore be greater than MES/3PL/Other Approved Schemes figures. Please re-enter the value of taxable purchases. Otherwise, please indicate reasons by clicking on the following: <input type="checkbox"/> Credit Notes</p> <div style="border: 1px solid black; padding: 2px; width: fit-content; margin: 5px 0;">Text box up to 200 characters</div> <p><input type="checkbox"/> Others, please specify reasons”</p> <p>If reasons are required but not even one reason is selected, to prompt the error message, “You Have Not Specified The Reasons”</p> <p>Check to ensure that the text box is filled if the option “Others” is selected and vice versa</p> <p>Map the reasons provided to “Grp3 reason*”</p>
<p>Box 7 <> 0 & Box 9 = Box 5</p>	<p>Prompt the following message “Input tax and refunds claimed should be NIL as you had declared the same value in taxable purchases and MES/3PL/Other Approves Schemes. Please re-enter the value of input tax and refunds claimed. Otherwise, please indicate reasons by clicking on the following: <input type="checkbox"/> Tourist Refund <input type="checkbox"/> Bad Debts Relief <input type="checkbox"/> Credit Notes</p> <div style="border: 1px solid black; padding: 2px; width: fit-content; margin: 5px 0;">Text box up to 200 characters</div> <p><input type="checkbox"/> Others, please specify reasons”</p> <p>If reasons are required but not even one reason is selected, to prompt the error message, “You Have Not Specified The Reasons”</p> <p>Check to ensure that the text box is filled if the option “Others” is selected and vice versa</p> <p>Map the reasons provided to “Grp2 reason*”</p>

Box 15 < 0 and Box 17 > 0	Prompt error message: “Total value of goods imported under IGDS is in positive value, deferred import GST payable should not be in negative value. Please re-enter value.”
Box 15 = 0 and (Box 17 > 0 or Box 17 < 0)	Prompt error message: “Total value of goods imported under IGDS is completed; deferred import GST payable should not be zero value. Please re-enter value.”
Box 17 = 0 and (Box 15 < 0 or Box 15 > 0)	Prompt error message “As deferred import GST payable is completed, Total value of goods imported under IGDS should not be zero value. Please re-enter the value.”
i) Box 17 < 0 and Box 15 > 0; or ii) Box 17 < 0 and Box 15 < 0 and Box 15 <= Box 17; or iii) Box 17 > 0 and Box 15 > 0 and Box 15 >= Box 17	Prompt error message “Total value of goods imported under IGDS should be more than deferred import GST payable. Please re-enter the value.”
If taxpayer selects “Yes” for the Tourist Refund/Pre-registration claim/Bad debt relief claim when Box 7 is NIL	Prompt error message “Input tax and refund claims should not be Nil if you are claiming for Tourist Refund/Pre-registration claim/Bad debt relief claim.”
If taxpayer selects “No” for - Box 10: Did you claim for GST you had refunded to tourists? when Box 10 <> 0; or - Box 11: Did you make any bad debt relief claims? When Box 11 <> 0; or - Box 12: Did you make any pre-registration claims? when Box 12 is <> 0	Prompt error message “Please select Yes if you are claiming for Tourist Refund/Pre-registration claim/Bad debt relief claim.”
If Contact Telephone Number is not in 8-digit format	Prompt error message “Telephone number entered must be a 8-digit local number.”

4. Guidelines for IRAS Audit File (IAF)

4.1 Front-end Validations

The following validations should be performed at the point of data entry to ensure the accuracy of the transaction details.

IAF Table	Front-end Validation and Response													
Company Information	<p>This table contains the following fields:</p> <table border="1" data-bbox="691 584 1106 889"> <tr><td>CompanyName</td></tr> <tr><td>CompanyUEN</td></tr> <tr><td>GSTNo</td></tr> <tr><td>PeriodStart</td></tr> <tr><td>PeriodEnd</td></tr> <tr><td>IAFCreationDate</td></tr> <tr><td>ProductVersion</td></tr> <tr><td>IAFVersion</td></tr> </table> <p>All the fields in this table <u>must not</u> be blank.</p> <p>IAFCreationDate <u>must not</u> be earlier than PeriodStart and PeriodEnd.</p> <p>PeriodStart, PeriodEnd and IAFCreationDate <u>must not</u> be future-dated (i.e. these fields should be \leq to the date when the IAF is submitted).</p>	CompanyName	CompanyUEN	GSTNo	PeriodStart	PeriodEnd	IAFCreationDate	ProductVersion	IAFVersion					
CompanyName														
CompanyUEN														
GSTNo														
PeriodStart														
PeriodEnd														
IAFCreationDate														
ProductVersion														
IAFVersion														
Purchase Listing	<p>This table contains the following fields:</p> <table border="1" data-bbox="691 1375 1106 1868"> <tr><td>SupplierName</td></tr> <tr><td>SupplierUEN</td></tr> <tr><td>InvoiceDate</td></tr> <tr><td>InvoiceNo</td></tr> <tr><td>PermitNo</td></tr> <tr><td>LineNo</td></tr> <tr><td>ProductDescription</td></tr> <tr><td>PurchaseValueSGD</td></tr> <tr><td>GSTValueSGD</td></tr> <tr><td>TaxCode</td></tr> <tr><td>FCYCode</td></tr> <tr><td>PurchaseFCY</td></tr> <tr><td>GSTFCY</td></tr> </table> <p>All the fields (except PermitNo) in this table <u>must not</u> be blank.</p>	SupplierName	SupplierUEN	InvoiceDate	InvoiceNo	PermitNo	LineNo	ProductDescription	PurchaseValueSGD	GSTValueSGD	TaxCode	FCYCode	PurchaseFCY	GSTFCY
SupplierName														
SupplierUEN														
InvoiceDate														
InvoiceNo														
PermitNo														
LineNo														
ProductDescription														
PurchaseValueSGD														
GSTValueSGD														
TaxCode														
FCYCode														
PurchaseFCY														
GSTFCY														

	<p>If TaxCode# is IM/ME/IGDS, PermitNo <u>must not</u> be blank.</p> <p>If TaxCode# is TX/TXCA/IM/IGDS/BL/TX-ESS/TX-N33/TX-RE,</p> <ul style="list-style-type: none"> (i) PurchaseValueSGD <u>must not</u> be 0¹. (ii) GSTValueSGD <u>must not</u> be 0^{1, 2}. (iii) GSTFCY <u>must not</u> be 0^{1, 2} if PurchaseFCY is not 0. <p>If TaxCode# is ZP/ME/NR/EP/OP,</p> <ul style="list-style-type: none"> (i) PurchaseValueSGD <u>must not</u> be 0¹. (ii) GSTValueSGD <u>must</u> be 0. (iii) GSTFCY <u>must</u> be 0. <p>If FCYCode is SGD/XXX, PurchaseFCY <u>must</u> be 0.</p> <p>If FCYCode is <u>not</u> SGD/XXX, PurchaseFCY <u>must not</u> be 0¹.</p> <p><u>Must not</u> have duplicate entries.</p>													
Supply Listing	<p>This table contains the following fields:</p> <table border="1" data-bbox="687 1178 1106 1675"> <tr><td>CustomerName</td></tr> <tr><td>CustomerUEN</td></tr> <tr><td>InvoiceDate</td></tr> <tr><td>InvoiceNo</td></tr> <tr><td>LineNo</td></tr> <tr><td>ProductDescription</td></tr> <tr><td>SupplyValueSGD</td></tr> <tr><td>GSTValueSGD</td></tr> <tr><td>TaxCode</td></tr> <tr><td>Country</td></tr> <tr><td>FCYCode</td></tr> <tr><td>SupplyFCY</td></tr> <tr><td>GSTFCY</td></tr> </table> <p>All the fields³ (except CustomerName⁴, CustomerUEN⁴ and Country⁵) in this table <u>must not</u> be blank.</p> <p>If TaxCode# is SR/SRCA-C/DS,</p> <ul style="list-style-type: none"> (i) SupplyValueSGD <u>must not</u> be 0¹. (ii) GSTValueSGD <u>must not</u> be 0^{1, 6}. (iii) GSTFCY <u>must not</u> be 0^{1, 6} if SupplyFCY is not 0. 	CustomerName	CustomerUEN	InvoiceDate	InvoiceNo	LineNo	ProductDescription	SupplyValueSGD	GSTValueSGD	TaxCode	Country	FCYCode	SupplyFCY	GSTFCY
CustomerName														
CustomerUEN														
InvoiceDate														
InvoiceNo														
LineNo														
ProductDescription														
SupplyValueSGD														
GSTValueSGD														
TaxCode														
Country														
FCYCode														
SupplyFCY														
GSTFCY														

	<p>If TaxCode# is SRCA-S/ZR/ES33/ESN33/OS,</p> <ul style="list-style-type: none">(i) SupplyValueSGD <u>must not</u> be 0¹.(ii) GSTValueSGD <u>must</u> be 0.(iii) GSTFCY <u>must</u> be 0. <p>If FCYCode is SGD/XXX, SupplyFCY <u>must</u> be 0.</p> <p>If FCYCode is <u>not</u> SGD/XXX, SupplyFCY <u>must not</u> be 0¹.</p> <p><u>Must not</u> have duplicate entries.</p>
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Note:

A different naming convention for the TaxCode may be used by different accounting software providers.

¹ Negative value is acceptable for this field.

² GSTValueSGD and GSTFCY should be reported based on the GST values stated on the supplier's invoice. These values may not be exactly 7% of the purchases (PurchaseValueSGD and PurchaseFCY) due to rounding adjustments.

³ Certain transactions may not be the sales made by the business but are classified as supplies for GST purposes. For these transactions, proxies may be used to record the invoice details (e.g. InvoiceNo and InvoiceDate).

- (i) For exchange gain/loss, CustomerName, CustomerUEN and InvoiceNo should be tagged to the invoice relating to the exchange gain/loss. InvoiceDate should be the payment date of the invoice when the exchange gain/loss is realised.
- (ii) For interest income (which is usually presented in the bank statement), InvoiceNo should be the document number of the posting in the system and InvoiceDate should be the date of receipt of the interest income.

⁴ CustomerName and CustomerUEN may be blank for sales made to non GST-registered customers (e.g. end consumers and individuals).

⁵ Country refers to the destination of the exported goods. Hence, it may be blank for goods that are not exported.

⁶ GSTValueSGD and GSTFCY may not be exactly 7% of the supplies (SupplyValueSGD and SupplyFCY) for certain types of transactions (e.g. Gross Margin Scheme, prompt payment discount).

The information provided is intended for better general understanding and is not intended to comprehensively address all possible issues that may arise. The contents are correct as at 28 May 2018 and are provided on an "as is" basis without warranties of any kind. IRAS shall not be liable for any damages, expenses, costs or loss of any kind however caused as a result of, or in connection with your use of this document.

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