



INLAND REVENUE  
AUTHORITY  
OF SINGAPORE

# IRAS API SERVICES INTERFACE SPECIFICATIONS

## GST F5 Return Submission

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## 1. Introduction

The Inland Revenue Authority of Singapore (IRAS) provides Application Programming Interface (API) services to allow application developers to submit and retrieve tax-related matters using HTTP requests. Most of the APIs will be in the form of a JSON web service which reduces client/server coupling and thus enabling easy integration between IRAS' service and external developers.

There will be a variety of services available in due time. While some services require a simple GET, others may be secured and require credentials that can be passed via HTTP header parameters which are as follows:

<b>X-IBM-Client-Id</b>	String containing the Client ID of the application invoking IRAS API. This value will be provided to the application vendor by IRAS. E.g. a1234b5c-1234-abcd-efgh-a1234b5cdef
<b>X-IBM-Client-Secret</b>	String containing the Client Secret of the application invoking IRAS API. This value will be provided to the application vendor by IRAS. E.g. a12345bC67e8fG9a12345bC67e8fG9a12345bC67e8fG9

This document serves to help developers consume the API services provided by IRAS.

## 2. Registration at API Portal

Application developers are required:

- To create a developer's account at <https://apisandbox.iras.gov.sg/> and subscribe to IRAS API services for Sandbox Testing; and
- To create a developer's account at <https://apiservices.iras.gov.sg/> and subscribe to IRAS API services for Production usage.

Note: In order for IRAS to identify your API subscriptions, please enter your details as follows when creating an account:

- "First name" field: To enter "Name of organisation";
- "Last name" field: To enter "Tax Reference No. of organisation"

A computer-generated email will be sent to the subscriber's email account for account activation of the API Portal.

### 3. API Services

The following sections describe the request and the response of the API service.

S/No	Name of API Services	Description	URL
1	GST F5 Return Submission	This API can be used to submit GST F5 Return.	For Sandbox Testing: <a href="https://apisandbox.iras.gov.sg/iras/sb/gst/submitF5Return">https://apisandbox.iras.gov.sg/iras/sb/gst/submitF5Return</a>
			For Production Usage: <a href="https://apiservices.iras.gov.sg/iras/prod/gst/submitF5Return">https://apiservices.iras.gov.sg/iras/prod/gst/submitF5Return</a>
2	GST Unauthenticated F5 Return Submission	This API can be used to submit GST F5 Return without authentication with SingPass.	For Sandbox Testing: <a href="https://apisandbox.iras.gov.sg/iras/sb/gst/submitF5Return_UA">https://apisandbox.iras.gov.sg/iras/sb/gst/submitF5Return_UA</a>
			For Production Usage: Not available for production usage.

#### 3.1 General Information

The GST F5 Return Submission endpoint has to be triggered from a Server-to-Server connection. Approval is required to use this service.

##### 3.1.1 Sandbox Usage

This service in the sandbox environment is designed to mimic the production environment so that developers can test the API integration before submitting actual data to the production environment.

After a successful sandbox submission, a reference number will be generated and provided within the API response.

##### 3.1.2 Production Usage

Approval is required to use this service. After approval is granted by IRAS, client application can POST a JSON request object to the production URL.

The following parameters must be populated in the HTTP header:

<b>X-IBM-Client-Id</b>	String containing the Client ID of the application invoking IRAS API. This value will be provided to the application vendor by IRAS.
<b>X-IBM-Client-Secret</b>	String containing the Client Secret of the application invoking IRAS API. This value will be provided to the application vendor by IRAS.
<b>access_token</b>	Authorisation Token in JWT (JSON Web Token) format  <i>Note: Refer to IRAS SingPass Authentication API Services Interface Specification for more information on obtaining the access token.</i>



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Number(4,2)	A numeric value containing <b>maximum</b> 4 whole numbers and two decimal places	1234.56
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### 3.1.4 Common Response Payload

All response payloads share the following common fields:

<b>Data</b>	Object	The data property will be populated differently based on the API that is being invoked.
<b>returnCode</b>	Integer	<b>10</b> : Success - The request was successfully processed. <b>30</b> : Failure - The request was not processed. Refer to “info” object for error information.
<b>Info</b>	Object	This complex object holds any diagnostic information that will allow developers to debug their failed requests.
<b>info.message</b>	String	Diagnostic message in the event of error.
<b>Info.messageCode</b>	Integer	Integer code signifying the type of error or warning. <b>850300</b> : Request object is null – The incoming JSON request is null. <b>850301</b> : Arguments error – There is an error with one of the arguments provided. <b>850302</b> : Generic error – There is an exception within the service. <b>850303</b> : Service is inactive. <b>850304</b> : Service is not authorized for usage based on the provided credentials. <b>850305</b> : Invalid test user – The input fields provided are not valid for sandbox testing.
<b>info.fieldInfoList</b>	Array	An array for FieldInfo objects.  <i>Note: Reference to 3.2.3 for the list of diagnostic messages.</i>
<b>info.fieldInfoList.field</b>	String	Name of the field that resulted in the error.
<b>Info.fieldInfoList.message</b>	String	Diagnostic message provided to aid consumer’s developers.

### 3.2 GST F5 Return Submission API Service

The GST F5 Return Submission endpoint has to be triggered from a Server-to-Server connection. Approval is required to use this service.

#### 3.2.1 Request Payload

Parameter Name	Data Type	Description
<b>filingInfo</b>	<b>Object</b>	
taxRefNo	String(30)	Tax Reference Number of Company/Business
formType	String(2)	Form Type of the GST Return
dtPeriodStart	String(10)	Start Period covered by this return (yyyy-MM-dd)
dtPeriodEnd	String(10)	End Period covered by this return (yyyy-MM-dd)
<b>supplies</b>	<b>Object</b>	
totStdSupply	Number(14)	Box 1: Total value of standard-rated supplies
totZeroSupply	Number(14)	Box 2: Total value of zero-rated supplies
totExemptSupply	Number(14)	Box 3: Total value of exempt supplies
<b>purchases</b>	<b>Object</b>	
totTaxPurchase	Number(14)	Box 5: Total value of taxable purchases (exclude expenses where input tax is disallowed)
<b>taxes</b>	<b>Object</b>	
outputTaxDue	Number(14,2)	Box 6: Output tax due
inputTaxRefund	Number(14,2)	Box 7: Less: Input tax and refunds claimed (exclude disallowed input tax)
<b>schemes</b>	<b>Object</b>	
totValueScheme	Number(14) Default to '0'	Box 9: Total value of goods imported under Major Exporter Scheme/ Approved 3rd Party Logistics Company/ Other Approved Schemes
touristRefundChk	Boolean Default to 'false'	Box 10: Did you claim for GST you had refunded to tourists?
touristRefundAmt	Number(14,2)	Box 10: Tourist Refund Amount
badDebtChk	Boolean Default to 'false'	Box 11: Did you make any bad debt relief claims?
badDebtReliefClaimAmt	Number(14,2) (does not allow negative values) Default to '0'	Box 11: Bad Debt Relief Claims Amount
preRegistrationChk	Boolean Default to 'false'	Box 12: Did you make any pre-registration claims?



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preRegistrationClaimAmt	Number(14,2) (does not allow negative values) Default to '0'	Box 12: Pre-registration Claims Amount
<b>revenue</b>	<b>Object</b> (optional)	
revenue	Number(14) (optional) (does not allow negative values)	Box 13: Revenue for the accounting period
<b>igdScheme</b>	<b>Object</b>	
defImpPayableAmt	Number(14,2) Default to '0'	Box 15: Add: Deferred import GST payable
defTotalGoodsImp	Number(15) Default to '0'	Box 17: Total value of goods imported under Import GST Deferment Scheme
<b>declaration</b>	<b>Object</b>	
declarantDesgtn	String(60)	Declarant Designation
contactPerson	String(100)	Contact Person
contactNumber	String(8)	Contact Telephone Number
contactEmail	String(50)	Contact Email
<b>reasons</b>	<b>Object</b> (optional)	
grp1BadDebtRecoveryChk	Boolean (optional)	TotStdSupply less than OutputTaxDue - Bad Debt Recovery
grp1PriorToRegChk	Boolean (optional)	TotStdSupply less than OutputTaxDue - Prior To Registration
grp1OtherReasonChk	Boolean (optional)	TotStdSupply less than OutputTaxDue - Other Reasons
grp1OtherReasons	String(200) (optional)	TotStdSupply less than OutputTaxDue - Other Reasons Specification
grp2TouristRefundChk	Boolean (optional)	TotTaxPurchase less than InputTaxRefund - Tourist Refund
grp2AppvBadDebtReliefChk	Boolean (optional)	TotTaxPurchase less than InputTaxRefund - Approved Bad Debt Relief
grp2CreditNotesChk	Boolean (optional)	TotTaxPurchase less than InputTaxRefund - Credit Notes
grp2OtherReasonsChk	Boolean (optional)	TotTxPurchase less than InputTaxRefund - Other Reasons
grp2OtherReasons	String(200) (optional)	TotTaxPurchase less than InputTaxRefund - Other Reasons Specification

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grp3CreditNotesChk	Boolean (optional)	TotTaxPurchase less than totValueScheme - Credit Notes
grp3OtherReasonsChk	Boolean (optional)	TotTaxPurchase less than totValueScheme - Other Reasons
grp3OtherReasons	String(200) (optional)	TotTaxPurchase less than totValueScheme - Other Reasons Specification

### Sample JSON request payload

```
{
  "filingInfo": {
    "taxRefNo": "190000000A",
    "formType": "F5",
    "dtPeriodStart": "2017-10-01",
    "dtPeriodEnd": "2017-12-31"
  },
  "supplies": {
    "totStdSupply": "503",
    "totZeroSupply": "454533",
    "totExemptSupply": "326723"
  },
  "purchases": {
    "totTaxPurchase": "700824"
  },
  "taxes": {
    "outputTaxDue": "3521.21",
    "inputTaxRefund": "14468.90"
  },
  "schemes": {
    "totValueScheme": "345887",
    "touristRefundChk": "false",
    "touristRefundAmt": "0",
    "badDebtChk": "false",
    "badDebtReliefClaimAmt": "0",
    "preRegistrationChk": "false",
    "preRegistrationClaimAmt": "0"
  },
  "revenue": {
    "revenue": "781759"
  },
  "igdScheme": {
    "defImpPayableAmt": "0",
    "defTotalGoodsImp": "0"
  },
  "declaration": {
    "declarantDesgtn": "DIRECTOR",
    "contactPerson": "JANE LEE",
    "contactNumber": "91231234",
    "contactEmail": "jane.lee@abcpteltd.com.sg"
  },
  "reasons": {
    "grp1BadDebtRecoveryChk": "true",
    "grp1PriorToRegChk": "false",
```

```

"grp1OtherReasonChk": "false",
"grp1OtherReasons": "",
"grp2TouristRefundChk": "false",
"grp2AppvBadDebtReliefChk": "false",
"grp2CreditNotesChk": "false",
"grp2OtherReasonsChk": "false",
"grp2OtherReasons": "",
"grp3CreditNotesChk": "false",
"grp3OtherReasonsChk": "false",
"grp3OtherReasons": ""
}
}

```

### 3.2.2 Response Payload

<b>data</b>	<b>Object</b>	The object payload containing the reference code of successful submission
<b>filingInfo</b>	<b>Object</b>	
taxRefNo	String(30)	Tax Reference Number of Company/Business
gstRegNo	String(30)	GST Registration Number of Company/Business
formType	String(2)	Form Type of the GST Return
dtPeriodStart	String(10)	Start Period covered by this return (yyyy-MM-dd)
dtPeriodEnd	String(10)	End Period covered by this return (yyyy-MM-dd)
ackNo	String(20)	Acknowledgement number of successful submission
pymtRefNo	String(16)	Payment Reference Number, if any
companyName	String(100)	Name of Company/Business
dtSubmission	String	Date and Time of Submission (yyyy-MM-dd'T'HH:mm:ss)
<b>supplies</b>	<b>Object</b>	
totStdSupply	Number(14)	Box 1: Total value of standard-rated supplies
totZeroSupply	Number(14)	Box 2: Total value of zero-rated supplies
totExemptSupply	Number(14)	Box 3: Total value of exempt supplies
totValueSupply	Number(15)	Box 4: Total value of Boxes (1) + (2) + (3) (IRAS Derived Field)
<b>purchases</b>	<b>Object</b>	
totTaxPurchase	Number(14)	Box 5: Total value of taxable purchases (exclude expenses where input tax is disallowed)
<b>taxes</b>	<b>Object</b>	
outputTaxDue	Number(14,2)	Box 6: Output tax due
inputTaxRefund	Number(14,2)	Box 7: Less: Input tax and refunds claimed (exclude disallowed input tax)

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netGSTPaid	Number(14,2)	Box 8: Equals: Net GST to be paid to/ claimed from IRAS
<b>schemes</b>	<b>Object</b>	
totValueScheme	Number(14)	Box 9: Total value of goods imported under Major Exporter Scheme/ Approved 3rd Party Logistics Company/ Other Approved Schemes
touristRefundChk	Boolean	Box 10: Did you claim for GST you had refunded to tourists?
touristRefundAmt	Number(14,2)	Box 10: Tourist Refund Amount
badDebtChk	Boolean	Box 11: Did you make any bad debt relief claims?
badDebtReliefClaimAmt	Number(14,2)	Box 11: Bad Debt Relief Claims Amount
preRegistrationChk	Boolean	Box 12: Did you make any pre-registration claims?
preRegistrationClaimAmt	Number(14,2)	Box 12: Pre-registration Claims Amount
<b>revenue</b>	<b>Object</b>	
revenue	Number(14)	Box 13: Revenue for the accounting period
<b>igdScheme</b>	<b>Object</b>	
defNetGst	Number(14,2)	Box 14: Net GST per box 8 above
defImpPayableAmt	Number(14,2)	Box 15: Add: Deferred import GST payable
defTotalTaxAmt	Number(14,2)	Box 16: Equals: Total tax to be paid to/ claimed from IRAS
defTotalGoodsImp	Number(15)	Box 17: Total value of goods imported under Import GST Deferment Scheme
<b>declaration</b>	<b>Object</b>	
declarantID	String(30)	Declarant ID (Masked)
declarantName	String(100)	Declarant Name
declarantDesgtn	String(60)	Declarant Designation
contactPerson	String(100)	Contact Person
contactNumber	String(8)	Contact Telephone Number
contactEmail	String(50)	Contact Email
<b>reasons</b>	<b>Object</b>	
grp1BadDebtRecoveryChk	Boolean	TotStdSupply less than OutputTaxDue - Bad Debt Recovery
grp1PriorToRegChk	Boolean	TotStdSupply less than OutputTaxDue - Prior To Registration
grp1OtherReasonChk	Boolean	TotStdSupply less than OutputTaxDue - Other Reasons
grp1OtherReasons	String(200)	TotStdSupply less than OutputTaxDue - Other Reasons Specification

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grp2TouristRefundChk	Boolean	TotTaxPurchase less than InputTaxRefund - Tourist Refund
grp2AppvBadDebtReliefChk	Boolean	TotTaxPurchase less than InputTaxRefund - Approved Bad Debt Relief
grp2CreditNotesChk	Boolean	TotTaxPurchase less than InputTaxRefund - Credit Notes
grp2OtherReasonsChk	Boolean	TotTxPurchase less than InputTaxRefund - Other Reasons
grp2OtherReasons	String(200)	TotTaxPurchase less than InputTaxRefund - Other Reasons Specification
grp3CreditNotesChk	Boolean	TotTaxPurchase less than totValueScheme - Credit Notes
grp3OtherReasonsChk	Boolean	TotTaxPurchase less than totValueScheme - Other Reasons
grp3OtherReasons	String(200)	TotTaxPurchase less than totValueScheme - Other Reasons Specification
<b>returnCode</b>	As per Section 3.1.4	
<b>info</b>		
<b>info.message</b>		
<b>info.messageCode</b>		
<b>info.fieldInfoList</b>		
<b>info.fieldInfoList.field</b>		
<b>info.fieldInfoList.message</b>		

Sample success JSON response payload

```
{
  "returnCode": "10",
  "data": {
    "filingInfo": {
      "taxRefNo": "190000000A",
      "gstRegNo": "MX0199000G",
      "formType": "F5",
      "dtPeriodStart": "2017-10-01",
      "dtPeriodEnd": "2017-12-31",
      "ackNo": "72318768172368",
      "pymtRefNo": "",
      "companyName": "ABC PTE LTD",
      "dtSubmission": "2018-01-02T20:18:25"
    },
    "supplies": {
      "totStdSupply": "503",
      "totZeroSupply": "454533",
      "totExemptSupply": "326723",
      "totValueSupply": "781759"
    },
    "purchases": {
      "totTaxPurchase": "700824"
    },
    "taxes": {
      "outputTaxDue": "3521.21",
      "inputTaxRefund": "14468.90",
      "netGSTPaid": "-10947.69"
    },
    "schemes": {
      "totValueScheme": "345887",
      "touristRefundChk": "false",
      "touristRefundAmt": "0",
      "badDebtChk": "false",
      "badDebtReliefClaimAmt": "0",
      "preRegistrationChk": "false",
      "preRegistrationClaimAmt": "0"
    },
    "revenue": {
      "revenue": "781759"
    },
    "igdScheme": {
      "defNetGst": "0",
      "defImpPayableAmt": "0",
      "defTotalTaxAmt": "0",
      "defTotalGoodsImp": "0"
    },
    "declaration": {
      "declarantID": "SXXXX567Z",
      "declarantName": "JOHNNY NG",
      "declarantDesgtn": "DIRECTOR",
      "contactPerson": "JANE LEE",
      "contactNumber": "91231234",
      "contactEmail": "jane.lee@abcpteltd.com.sg"
    }
  }
}
```

```

    "reasons": {
      "grp1BadDebtRecoveryChk": "true",
      "grp1PriorToRegChk": "false",
      "grp1OtherReasonChk": "false",
      "grp1OtherReasons": "",
      "grp2TouristRefundChk": "false",
      "grp2AppvBadDebtReliefChk": "false",
      "grp2CreditNotesChk": "false",
      "grp2OtherReasonsChk": "false",
      "grp2OtherReasons": "",
      "grp3CreditNotesChk": "false",
      "grp3OtherReasonsChk": "false",
      "grp3OtherReasons": ""
    },
  },
  "info": {
    "fieldInfoList": []
  }
}

```

**Sample error JSON response payload**

```

{
  "returnCode": "30",
  "info": {
    "messageCode": "850301",
    "message": "Arguments Error",
    "fieldInfoList": [
      {
        "field": "dtPeriodStart",
        "message": "API: Date must be in yyyy-MM-dd format"
      },
      {
        "field": "totStdSupply",
        "message": "API: Value must be given in numeric and decimals are not allowed"
      }
    ]
  }
}

```

**3.2.3 List of Diagnostic Messages**

The table below contains the list of diagnostic messages that would be returned as a response in case of failure during the processing of the GST F5 Return Submission. As per section 3.1.4, these diagnostic messages will be part of the information within the info.fieldInfoList array.

field	message
<b>filingInfo</b>	<ul style="list-style-type: none"> <li>• API: Value cannot be null, empty, or white space</li> <li>• API: You are not authorised to use the API service</li> <li>• API: No match data found</li> <li>• API: You do not have outstanding GST Return for the period</li> </ul>

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	<ul style="list-style-type: none"> <li>• API: You can only submit the GST Return one day after the end of your GST accounting period</li> <li>• API: We are unable to process the GST Return as it was submitted after the statutory time limit</li> </ul>
taxRefNo	<ul style="list-style-type: none"> <li>• API: Value cannot be null, empty, or white space and must not exceed maximum length</li> <li>• API: Invalid character(s) found</li> <li>• API: No match data found</li> </ul>
formType	<ul style="list-style-type: none"> <li>• API: Value cannot be null, empty, or white space and must not exceed maximum length</li> <li>• API: Invalid character(s) found</li> <li>• API: Value is not valid</li> </ul>
dtPeriodStart	<ul style="list-style-type: none"> <li>• API: Value cannot be null, empty, or white space and must not exceed maximum length</li> <li>• API: Date must be in yyyy-MM-dd format</li> </ul>
dtPeriodEnd	<ul style="list-style-type: none"> <li>• API: Value cannot be null, empty, or white space and must not exceed maximum length</li> <li>• API: API: Date must be in yyyy-MM-dd format</li> <li>• API: The Accounting Period is invalid</li> </ul>
<b>supplies</b>	<ul style="list-style-type: none"> <li>• API: Value cannot be null, empty, or white space</li> </ul>
totStdSupply	<ul style="list-style-type: none"> <li>• API: Value cannot be null, empty, or white space and must not exceed maximum length</li> <li>• API: Invalid character(s) found</li> <li>• API: Value must be given in numeric and decimals are not allowed</li> </ul>
totZeroSupply	<ul style="list-style-type: none"> <li>• API: Value cannot be null, empty, or white space and must not exceed maximum length</li> <li>• API: Invalid character(s) found</li> <li>• API: Value must be given in numeric and decimals are not allowed</li> </ul>
totExemptSupply	<ul style="list-style-type: none"> <li>• API: Value cannot be null, empty, or white space and must not exceed maximum length</li> <li>• API: Invalid character(s) found</li> <li>• API: Value must be given in numeric and decimals are not allowed</li> </ul>
<b>purchases</b>	<ul style="list-style-type: none"> <li>• API: Value cannot be null, empty, or white space</li> </ul>
totTaxPurchase	<ul style="list-style-type: none"> <li>• API: Value cannot be null, empty, or white space and must not exceed maximum length</li> <li>• API: Invalid character(s) found</li> <li>• API: Value must be given in numeric and decimals are not allowed</li> </ul>
<b>taxes</b>	<ul style="list-style-type: none"> <li>• API: Value cannot be null, empty, or white space</li> </ul>



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outputTaxDue	<ul style="list-style-type: none"> <li>• API: Value cannot be null, empty, or white space and must not exceed maximum length</li> <li>• API: Invalid character(s) found</li> <li>• API: Value must be given in numeric with up to 2 decimal places</li> <li>• API: No reason was provided for the variance between Standard-rated supplies and Output tax</li> </ul>
inputTaxRefund	<ul style="list-style-type: none"> <li>• API: Value cannot be null, empty, or white space and must not exceed maximum length</li> <li>• API: Invalid character(s) found</li> <li>• API: Value must be given in numeric with up to 2 decimal places</li> <li>• API: Input tax and refund claims should not be zero if you are claiming for Tourist Refund Claim/ Pre-registration Claim/ Bad Debt Relief Claim</li> <li>• API: No reason was provided for the variance between Taxable purchases and Input tax</li> </ul>
<b>schemes</b>	<ul style="list-style-type: none"> <li>• API: Value cannot be null, empty, or white space</li> </ul>
totValueScheme	<ul style="list-style-type: none"> <li>• API: Value cannot be null, empty, or white space and must not exceed maximum length</li> <li>• API: Invalid character(s) found</li> <li>• API: Value must be given in numeric and decimals are not allowed</li> <li>• API: No reason was provided for the variance between Taxable purchases and Goods imported under MES/3PL/Other Approved Schemes</li> <li>• API: You are not under any of the approved schemes for the period. Please check and re-enter the value</li> </ul>
touristRefundChk	<ul style="list-style-type: none"> <li>• API: Value cannot be null, empty, or white space and must not exceed maximum length</li> <li>• API: Invalid character(s) found</li> <li>• API: Value is not valid</li> <li>• API: Tourist Refund Claim is only applicable if you are a Central Refund Agency or Independent Retailer approved under Tourist Refund Scheme</li> </ul>
touristRefundAmt	<ul style="list-style-type: none"> <li>• API: Value cannot be null, empty, or white space and must not exceed maximum length</li> <li>• API: Invalid character(s) found</li> <li>• API: Value must be given in numeric with up to 2 decimal places</li> <li>• API: Value must not be 0</li> <li>• API: Tourist Refund Claim is only applicable if you are a Central Refund Agency or Independent Retailer approved under Tourist Refund Scheme</li> </ul>
badDebtChk	<ul style="list-style-type: none"> <li>• API: Value cannot be null, empty, or white space and must not exceed maximum length</li> </ul>

	<ul style="list-style-type: none"> <li>• API: Invalid character(s) found</li> <li>• API: Value is not valid</li> </ul>
badDebtReliefClaimAmt	<ul style="list-style-type: none"> <li>• API: Value cannot be null, empty, or white space and must not exceed maximum length</li> <li>• API: Invalid character(s) found</li> <li>• API: Value must be given in numeric with up to 2 decimal places and negative values are not allowed</li> <li>• API: Value must not be 0</li> </ul>
preRegistrationChk	<ul style="list-style-type: none"> <li>• API: Value cannot be null, empty, or white space and must not exceed maximum length</li> <li>• API: Invalid character(s) found</li> <li>• API: Value is not valid</li> <li>• API: Pre-registration Claim is only applicable for first GST Return</li> </ul>
preRegistrationClaimAmt	<ul style="list-style-type: none"> <li>• API: Value cannot be null, empty, or white space and must not exceed maximum length</li> <li>• API: Invalid character(s) found</li> <li>• API: Value must be given in numeric with up to 2 decimal places and negative values are not allowed</li> <li>• API: Value must not be 0</li> </ul>
<b>revenue</b>	
revenue	<ul style="list-style-type: none"> <li>• API: Value cannot be null, empty, or white space and must not exceed maximum length</li> <li>• API: Invalid character(s) found</li> <li>• API: Value must be given in numeric and decimals are not allowed</li> <li>• API: Value is not valid</li> </ul>
<b>igdScheme</b>	<ul style="list-style-type: none"> <li>• API: Value cannot be null, empty, or white space</li> </ul>
defImpPayableAmt	<ul style="list-style-type: none"> <li>• API: Value cannot be null, empty, or white space and must not exceed maximum length</li> <li>• API: Invalid character(s) found</li> <li>• API: Value must be given in numeric with up to 2 decimal places</li> <li>• API: You are not under Import GST Deferment Scheme for the period. Please check and re-enter the value</li> </ul>
defTotalGoodsImp	<ul style="list-style-type: none"> <li>• API: Value cannot be null, empty, or white space and must not exceed maximum length</li> <li>• API: Invalid character(s) found</li> <li>• API: Value must be given in numeric and decimals are not allowed</li> <li>• API: You are not under Import GST Deferment Scheme for the period. Please check and re-enter the value</li> <li>• API: Total value of goods imported under IGDS should be more than deferred import GST payable. Please check and re-enter the value</li> </ul>

## IRAS API Services Interface Specifications

<b>declaration</b>	<ul style="list-style-type: none"> <li>• API: Value cannot be null, empty, or white space</li> </ul>
declarantDesgtn	<ul style="list-style-type: none"> <li>• API: Value cannot be null, empty, or white space and must not exceed maximum length</li> <li>• API: Invalid character(s) found</li> </ul>
contactPerson	<ul style="list-style-type: none"> <li>• API: Value cannot be null, empty, or white space and must not exceed maximum length</li> <li>• API: Invalid character(s) found</li> </ul>
contactNumber	<ul style="list-style-type: none"> <li>• API: Value cannot be null, empty, or white space and must not exceed maximum length</li> <li>• API: Invalid character(s) found</li> <li>• API: Telephone number entered must be a 8-digit local number</li> </ul>
contactEmail	<ul style="list-style-type: none"> <li>• API: Value cannot be null, empty, or white space and must not exceed maximum length</li> <li>• API: Invalid character(s) found</li> <li>• API: Value is not valid</li> </ul>
<b>reasons</b>	
grp1BadDebtRecoveryChk	<ul style="list-style-type: none"> <li>• API: Invalid character(s) found</li> <li>• API: Value is not valid</li> </ul>
grp1PriorToRegChk	<ul style="list-style-type: none"> <li>• API: Invalid character(s) found</li> <li>• API: Value is not valid</li> </ul>
grp1OtherReasonChk	<ul style="list-style-type: none"> <li>• API: Invalid character(s) found</li> <li>• API: Value is not valid</li> </ul>
grp1OtherReasons	<ul style="list-style-type: none"> <li>• API: Value cannot be empty, or white space and must not exceed maximum length</li> <li>• API: Invalid character(s) found</li> </ul>
grp2TouristRefundChk	<ul style="list-style-type: none"> <li>• API: Invalid character(s) found</li> <li>• API: Value is not valid</li> <li>• API: Invalid reason was provided for the variance between Taxable purchases and Input tax. Tourist Refund Claim is only applicable if you are a Central Refund Agency or Independent Retailer approved under Tourist Refund Scheme</li> </ul>
grp2AppvBadDebtReliefChk	<ul style="list-style-type: none"> <li>• API: Invalid character(s) found</li> <li>• API: Value is not valid</li> </ul>
grp2CreditNotesChk	<ul style="list-style-type: none"> <li>• API: Invalid character(s) found</li> <li>• API: Value is not valid</li> </ul>
grp2OtherReasonsChk	<ul style="list-style-type: none"> <li>• API: Invalid character(s) found</li> <li>• API: Value is not valid</li> </ul>
grp2OtherReasons	<ul style="list-style-type: none"> <li>• API: Value cannot be empty, or white space and must not exceed maximum length</li> <li>• API: Invalid character(s) found</li> </ul>
grp3CreditNotesChk	<ul style="list-style-type: none"> <li>• API: Invalid character(s) found</li> </ul>

## IRAS API Services Interface Specifications

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	<ul style="list-style-type: none"><li>• API: Value is not valid</li></ul>
grp3OtherReasonsChk	<ul style="list-style-type: none"><li>• API: Invalid character(s) found</li><li>• API: Value is not valid</li></ul>
grp3OtherReasons	<ul style="list-style-type: none"><li>• API: Value cannot be empty, or white space and must not exceed maximum length</li><li>• API: Invalid character(s) found</li></ul>
<b>access_token</b>	<ul style="list-style-type: none"><li>• API: Value cannot be empty, or white space</li><li>• API: Json Web Token Verification failed</li><li>• API: No match data found</li></ul>

*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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