



INLAND REVENUE  
AUTHORITY  
OF SINGAPORE

# IRAS API SERVICES INTERFACE SPECIFICATIONS

## GST Transaction Listing 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 Transaction Listing Submission	This API can be used to submit GST Transaction Listing.	For Sandbox Testing: <a href="https://apisandbox.iras.gov.sg/iras/sb/gst/submitTransactionListing">https://apisandbox.iras.gov.sg/iras/sb/gst/submitTransactionListing</a>
			For Production Usage: <a href="https://apiservices.iras.gov.sg/iras/prod/gst/submitTransactionListing">https://apiservices.iras.gov.sg/iras/prod/gst/submitTransactionListing</a>
2	GST Unauthenticated Transaction Listing Submission	This API can be used to submit GST Transaction Listing without authentication with SingPass	For Sandbox Testing: <a href="https://apisandbox.iras.gov.sg/iras/sb/gst/submitTransactionListing_UA">https://apisandbox.iras.gov.sg/iras/sb/gst/submitTransactionListing_UA</a>
			For Production Usage: Not available for production usage.

#### 3.1 General Information

The GST Transaction Listing 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.

##### 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>

#### Sample HTTP Header in a HTTP Post Request

<pre>POST /iras/prod/gst/submitTransactionListing HTTP/1.1 Host: https://apiservices.iras.gov.sg X-IBM-Client-Id: 40e7be2f-0b4f-4985-bcc9-cdfd38c5b5c8</pre>
--



		<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 any error.
<b>Info.messageCode</b>	Integer	Integer code signifying the type of error. <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 Transaction Listing Submission API Service

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

Each submission cannot be more than 8 MB in total data size, which is approximately 10,000 records.

#### 3.2.1 Request Payload

Parameter Name	Data Type	Description
<b>filingInfo</b>	<b>Object</b>	
taxRefNo	String(16)	Tax Reference Number of Company/Business
gstRegNo	String(16)	GST Registration Number of Company/Business
dtPeriodStart	String(10)	Start Period of the transaction listing (yyyy-MM-dd)
dtPeriodEnd	String(10)	End Period of the transaction listing (yyyy-MM-dd)
<b>data</b>	<b>Object</b>	
identifier	String(50)	A unique identifier given by the external parties to reconcile the chunked requests. For best practise, use a globally unique identifiers (GUID).  <i>Note: Refer to Appendix for more information on how to use identifier appropriately.</i>
currentChunk	Number(4)	The current chunk number for this request. If the current chunk is the 7 <sup>th</sup> chunk out of a total of 10 chunks, the value specified should be "7".
totalChunks	Number(4)	The total number of chunks required to submit the full transaction listing. If there are a total of 10 chunks, the value specified should be "10". If there are no multiple chunks, the value specified should be "1".
message	String	The data information relating to Purchases and Supplies. Data elements have to be separated by " " (pipe). The information has to be Base64 encoded. Please follow the format stipulated in the Guide for Accounting Software (for Software Developers).  <i>Note: Do not send information relating to General Ledgers (GLData section). Refer to Guide for Accounting Software (for Software Developers) – Appendix 3 – IRAS Audit File ("IAF") in PipeDelimited Text File Format for more information.</i>
dtIAFCreation	String(10)	Date of IAF creation (yyyy-MM-dd)
iafVersion	String(10)	IAF version number





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declarantID	String(30)	Declarant ID (Masked)
dtSubmission	String	Date and Time of Submission (yyyy-MM-dd'T'HH:mm:ss)
<b>returnCode</b>	As per Section 3.1.4	
<b>Info</b>	Note: info.fieldInfoList.recordID refers to the record sequential number within <b>each chunk</b> .	
<b>info.message</b>		
<b>info.messageCode</b>		
<b>info.fieldInfoList</b>		
<b>info.fieldInfoList.recordID</b>		
<b>info.fieldInfoList.field</b>		
<b>info.fieldInfoList.message</b>		

### Sample success JSON response payload

```

{
  "returnCode": "10",
  "data": {
    "identifier": "390b25fa-4427-4b10-9ae2-34d6e0cd91a1",
    "currentChunk": "7",
    "totalChunks": "10",
    "taxRefNo": "190000000A",
    "gstRegNo": "MX0199000G",
    "companyName": "ABC PTE LTD",
    "dtPeriodStart": "2017-01-01",
    "dtPeriodEnd": "2017-12-31",
    "declarantID": "SXXXX567Z",
    "dtSubmission": "2018-01-02T20:18:25"
  },
  "info": {
    "fieldInfoList": []
  }
}

```

Sample error JSON response payload

```
{
  "returnCode": "30",
  "data": {
    "identifier": "390b25fa-4427-4b10-9ae2-34d6e0cd91a1",
    "currentChunk": "8",
    "totalChunks": "10"
  },
  "info": {
    "messageCode": "850301",
    "message": "Arguments Error",
    "fieldInfoList": [
      {
        "recordID": "2457",
        "field": "Purchase.PurchaseValueSGD",
        "message": "API: Value must not be 0"
      },
      {
        "recordID": "7855",
        "field": "Supply.SupplyValueSGD",
        "message": "API: Value must not be 0"
      }
    ]
  }
}
```

### 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 Transaction Listing Submission. As per section 3.1.4, these diagnostic messages will be part of the information within the info.fieldInfoList array.

field	message
filingInfo	<ul style="list-style-type: none"> <li>• API: You are not authorised to use the API service</li> <li>• API: Identifier already exists. Please resubmit using a new identifier</li> <li>• API: We are unable to process this submission as the transaction listings were submitted previously</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>
gstRegNo	<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>
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: Date must be in yyyy-MM-dd format</li> </ul>
<b>data</b>	
identifier	<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>
currentChunk	<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: Incorrect data format</li> </ul>
totalChunks	<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: Incorrect data format</li> <li>• API: Total chunks do not tally with the rest of the request</li> </ul>
message	<ul style="list-style-type: none"> <li>• API: Value cannot be null, empty, or white space</li> </ul> <p><i>Note: Refer to section 3.2.3.1 for list of diagnostic messages available if the message is decoded successfully by IRAS.</i></p>
dtIAFCreation	<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>

	<ul style="list-style-type: none"> <li>• API: Date should not be earlier than the Accounting Period</li> <li>• API: Date should not be future-dated</li> </ul>
iafVersion	<ul style="list-style-type: none"> <li>• API: Value cannot be null, empty, or white space and must not exceed maximum length</li> </ul>
access_token	<ul style="list-style-type: none"> <li>• API: Value cannot be null, empty, or white space</li> </ul>

### 3.2.3.1 List of Diagnostic Messages for data.Message

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

field	message
Purchase.PurcDataStart	<ul style="list-style-type: none"> <li>• API: Value cannot be null, empty, or white space</li> </ul>
Purchase.PurcDataHeader	<ul style="list-style-type: none"> <li>• API: The column headers in the purchase listings table are different from the prescribed format</li> </ul>
Purchase.PurcDataEnd	<ul style="list-style-type: none"> <li>• API: Value cannot be null, empty, or white space</li> </ul>
Purchase.PurcDataDetails	<ul style="list-style-type: none"> <li>• API: The values in the purchase listings table are different from the prescribed format</li> <li>• API: Value cannot be null, empty, or white space</li> </ul>
Purchase.SupplierName	<ul style="list-style-type: none"> <li>• API: Value cannot be null, empty, or white space and must not exceed maximum length</li> </ul>
Purchase.SupplierGSTN	<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>
Purchase.InvoiceDate	<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: Date must be in yyyy-MM-dd format</li> <li>• API: Date falls outside of the Accounting Period</li> </ul>
Purchase.InvoiceNo	<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>
Purchase.PermitNo	<ul style="list-style-type: none"> <li>• API: Value must not exceed maximum length</li> <li>• API: Invalid character(s) found</li> </ul>
Purchase.LineNo	<ul style="list-style-type: none"> <li>• API: Value cannot be null, empty, or white space</li> <li>• API: Invalid character(s) found</li> <li>• API: Incorrect data format</li> </ul>
Purchase.ProductDescription	<ul style="list-style-type: none"> <li>• API: Value cannot be null, empty, or white space and must not exceed maximum length</li> </ul>
Purchase.PurchaseValueSGD	<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: Incorrect data format</li> </ul>

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Purchase.GSTValueSGD	<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: Incorrect data format</li> </ul>
Purchase.TaxCode	<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>
Purchase.FCYCode	<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>
Purchase.PurchaseFCY	<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: Incorrect data format</li> <li>• API: Value must be 0 for SGD transaction</li> </ul>
Purchase.GSTFCY	<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: Incorrect data format</li> </ul>
Supply.SuppDataStart	<ul style="list-style-type: none"> <li>• API: Value cannot be null, empty, or white space</li> </ul>
Supply.SuppDataHeader	<ul style="list-style-type: none"> <li>• API: The column headers in the supply listings table are different from the prescribed format</li> </ul>
Supply.SuppDataEnd	<ul style="list-style-type: none"> <li>• API: Value cannot be null, empty, or white space</li> </ul>
Supply.SuppDataDetails	<ul style="list-style-type: none"> <li>• API: The values in the supply listings table are different from the prescribed format</li> <li>• API: Value cannot be null, empty, or white space</li> </ul>
Supply.CustomerName	<ul style="list-style-type: none"> <li>• API: Value must not exceed maximum length</li> </ul>
Supply.CustomerGSTN	<ul style="list-style-type: none"> <li>• API: Value must not exceed maximum length</li> <li>• API: Invalid character(s) found</li> </ul>
Supply.InvoiceDate	<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: Date must be in yyyy-MM-dd format</li> <li>• API: Date falls outside of the Accounting Period</li> </ul>
Supply.InvoiceNo	<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>
Supply.LineNo	<ul style="list-style-type: none"> <li>• API: Value cannot be null, empty, or white space</li> <li>• API: Invalid character(s) found</li> <li>• API: Incorrect data format</li> </ul>
Supply.ProductDescription	<ul style="list-style-type: none"> <li>• API: Value cannot be null, empty, or white space and must not exceed maximum length</li> </ul>
Supply.SupplyValueSGD	<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>

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	<ul style="list-style-type: none"> <li>• API: Incorrect data format</li> </ul>
Supply.GSTValueSGD	<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: Incorrect data format</li> </ul>
Supply.TaxCode	<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>
Supply.Country	<ul style="list-style-type: none"> <li>• API: Value must not exceed maximum length</li> <li>• API: Invalid character(s) found</li> </ul>
Supply.FCYCode	<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>
Supply.SupplyFCY	<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: Incorrect data format</li> <li>• API: Value must be 0 for SGD transaction</li> </ul>
Supply.GSTFCY	<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: Incorrect data format</li> </ul>

## 4 Sandbox Testing

Developers can first try making API calls without authentication to ensure functional aspects of your software is working fine, before progressing to making API calls with authentication (via SingPass API).

### 4.1 Sandbox Testing (Unauthenticated)

For the HTTP header, please replace the **access\_token** with either of the following values

S/N	access_token
1	S9812381D
2	S6005054F

#### Sample HTTP Header in a HTTP Post Request

```
POST /iras/prod/gst/submitF5Return HTTP/1.1
Host: https://apiservices.iras.gov.sg
X-IBM-Client-Id: 40e7be2f-0b4f-4985-bcc9-cdfd38c5b5c8
X-IBM-Client-Secret:
vD0kR8iT3kR1hB8dP1qS3hC4lJ1aA1fV4pQ0uW0hI3uI5bW4rU
access_token: S9812381D
Content-Type: application/json
Accept: application/json
```

### 4.2 Sandbox Testing (Authenticated)

The table below shows the available test entities for SingPass.

S/N	Declarant / SingPass ID	Password
1	S9812381D	MyInfo2o15
2	S6005054F	MyInfo2o15

The table below shows the available test entities for GST F5 Return Submission for both authenticated and unauthenticated API services.

S/N	taxRefNo	gstRegNo
1	198300477M	198300477M
2	A2637542E	M90140872Y

### 4.3 Expected Sandbox Results

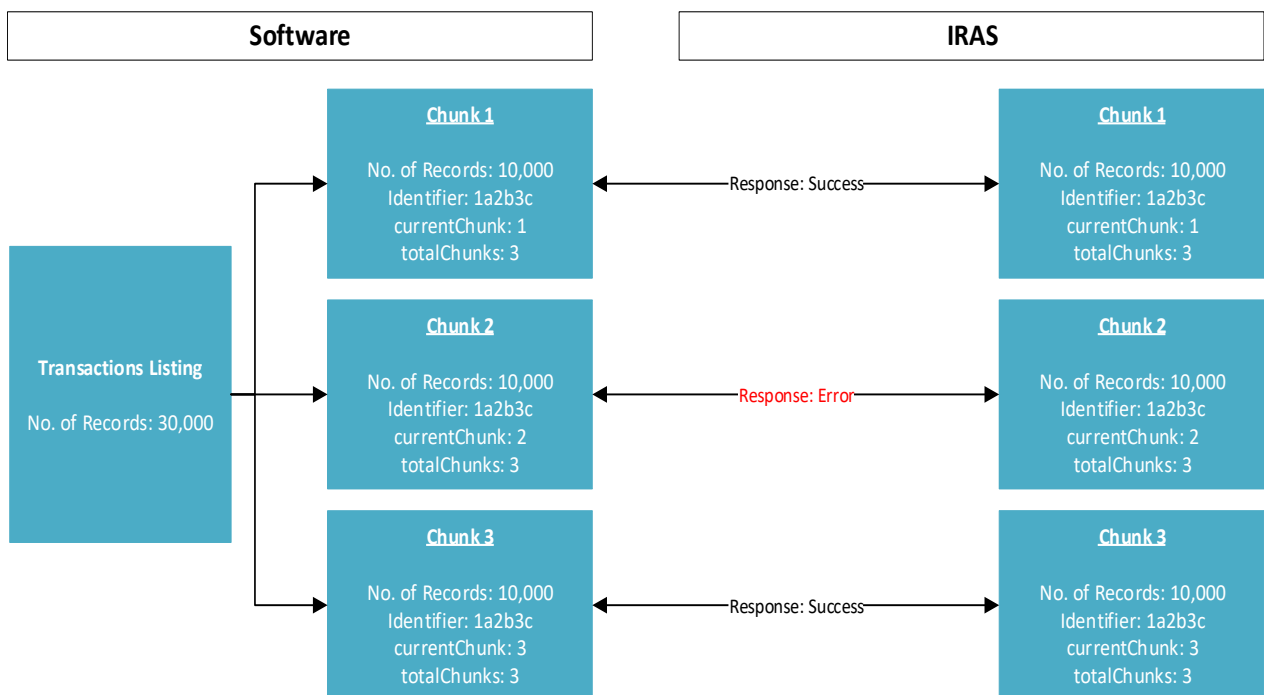
To ensure your application is ready for production usage, please complete and document, with screenshots on your application's user interface, the list of scenarios (refer to the attached file) in the Sandbox environment for IRAS' verification.

## 5 Appendix

### 5.1 Usage of identifiers

When a transaction listing for the specified accounting period is too large for transmission, it is necessary to chunk it into smaller sizes. For this API, 3 fields (identifier, currentChunk and totalChunks) are required for this purpose. This will help IRAS to reconcile all the requests for your transmission to ensure that the transaction listing is received in order.

In the example below, a transaction listing is chunked to 3 separate requests with the **same identifier**. This is necessary for IRAS to know that all the 3 chunks are related to each other in the specified order. In the event of any transmission or validation errors, as shown in Chunk 2, a response with the specific error message will be returned to the software.





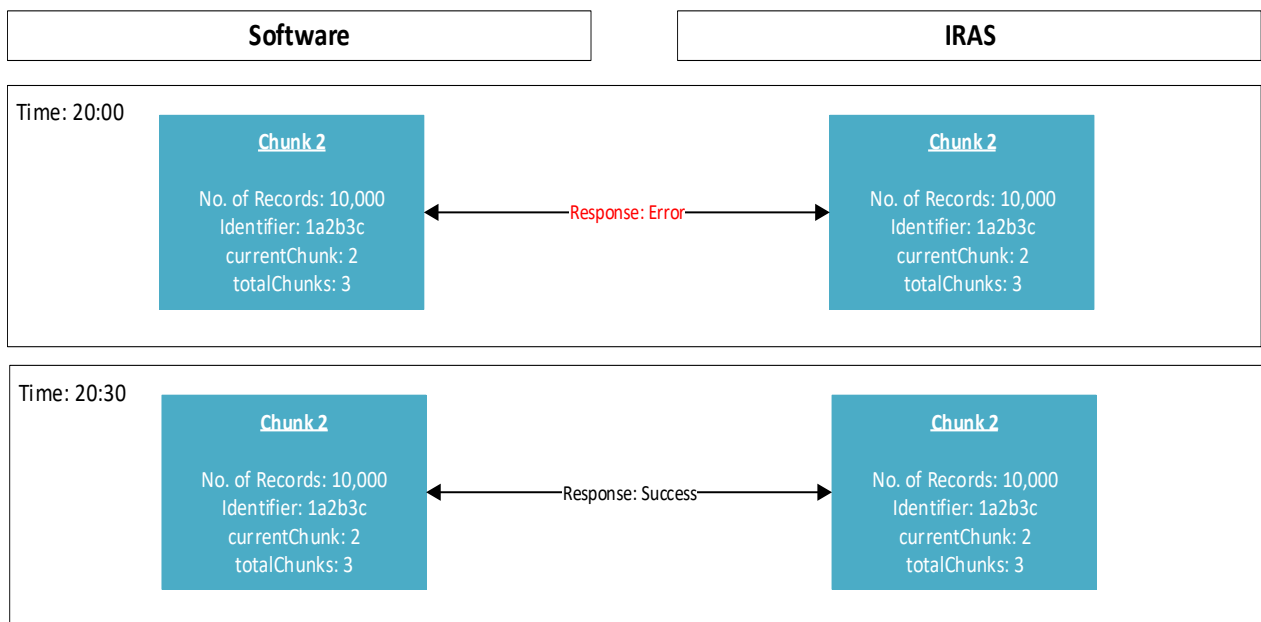
The design of the request payload allows for two possible ways of re-transmission after a failed attempt. Software can choose to re-transmit only the chunks in error (Method 1) or re-transmit the full transaction listing (Method 2). It is recommended that software developers build their product to support both methods of transmission. Both methods are explained further below:

**Method 1: Re-transmission of the failed chunk only**

This method of re-transmission is recommended for scenarios where there are:

- (i) network outage that terminated the HTTP connection (i.e. no amendments to the transaction records in the failed chunk); or
- (ii) validation errors (i.e. amendments to the affected transaction records in the failed chunk only)

For such re-transmission of the failed chunk only, please use the **same identifier** as the original transmission (i.e. the identifier for the successful chunks)

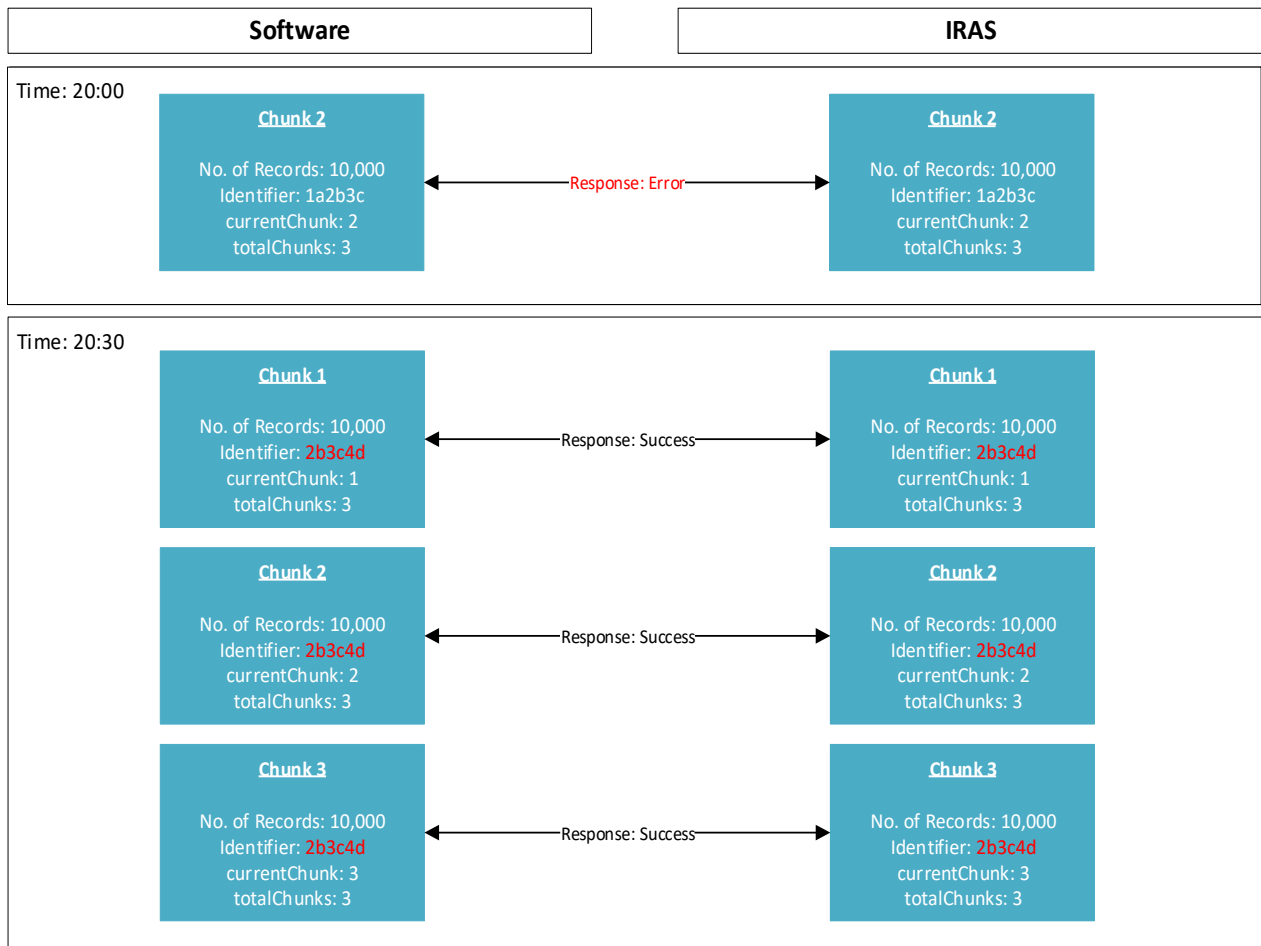


**Method 2: Re-transmission of the full transaction listing**

This method of re-transmission is recommended for scenarios where there are:

- (i) amendments to the transaction listing that will result in addition or deletion of records in the affected and/or other successfully transmitted chunks; or
- (ii) any other scenarios where using Method 1 of re-transmission will impact the data integrity of the full transaction listing.

For the transmission of the full transaction listing, please use a **new identifier**, i.e. not the original identifier for the previous submission. If the original identifier is re-used to re-submit the full transaction listing, an error will be returned to the software.



## 5.2 Chunking

For transmission of transaction listing in chunks, please ensure that each chunk contains all the required information and is in the correct IAF format.

### Full Transaction Listing

```
PurcDataStart|
SupplierName|SupplierUEN|InvoiceDate|InvoiceNo|PermitNo|Line
XYZ GmbH|298000000S|2011-10-28|1142||1|Consultancy services|
Storage Pte Ltd|298000000B|2011-11-01|A1245||1|PSS4 game set
Storage Pte Ltd|298000000B|2011-11-01|1141||1|PSS4 game se
Storage Pte Ltd|298000000B|2011-11-01|A1245||2|Travel Insu
King King B.V.|298000000F|2011-11-10|135286|IG30023514H|1|
Sheng Sheng GmbH|298000000H|2011-11-10|1134|ME10101233Y|1|
Sheng Sheng GmbH|298000000H|2011-11-10|1136|ME10101233Y|1|
Merrari Pte Ltd|298000000M|2011-11-10|F555888||1|1 Merrari
Sheng Sheng Pte Ltd|298000000P|2011-11-10|1138||1|Unit 14D
Peng Peng B.V.|298000000R|2011-11-10|1140||1|1000 desks|50
PurcDataEnd|1402700.00|81725.00|10|
```

```
SuppDataStart|
CustomerName|CustomerUEN|InvoiceDate|InvoiceNo|LineNo|Prod
Harvey Tomato Co Pte Ltd|198000000B|2011-10-28|1002|1|Hiti
Harvey Tomato Co Pte Ltd|198000000B|2011-10-28|1002|2|Cons
Hitamoto Bank|198000000F|2011-10-28|1006|1|Interest income
XYZ Pte Ltd|198000000H|2011-10-28|1123|1|Lease of One Roch
Harvey Tomato Co Pte Ltd|198000000B|2011-10-28|1075|1|Hiti
XYZ GmbH|198000000D|2011-10-28|1100|1|Consultancy services
Bee Hiang Pte Ltd|198000000K|2011-11-01|1120|1|Hamper gift
XYZ GmbH|198000000D|2011-11-02|1100|1|Realized exchange ge
Macrohard Inc.|198000000M|2011-11-10|1126|1|Semiconductor
SuppDataEnd|30360.00|975.10|9|
```



### After Chunking

```
PurcDataStart|
SupplierName|SupplierUEN|InvoiceDate|InvoiceNo|PermitNo|Line
XYZ GmbH|298000000S|2011-10-28|1142||1|Consultancy services|
Storage Pte Ltd|298000000B|2011-11-01|A1245||1|PSS4 game set
Storage Pte Ltd|298000000B|2011-11-01|1141||1|PSS4 game sets
Storage Pte Ltd|298000000B|2011-11-01|A1245||2|Travel Insura
King King B.V.|298000000F|2011-11-10|135286|IG30023514H|1|Of
Sheng Sheng GmbH|298000000H|2011-11-10|1134|ME10101233Y|1|To
Sheng Sheng GmbH|298000000H|2011-11-10|1136|ME10101233Y|1|To
Merrari Pte Ltd|298000000M|2011-11-10|F555888||1|1 Merrari 5
Sheng Sheng Pte Ltd|298000000P|2011-11-10|1138||1|Unit 14D a
Peng Peng B.V.|298000000R|2011-11-10|1140||1|1000 desks|5000
PurcDataEnd|1402700.00|81725.00|10|
```

```
SuppDataStart|
CustomerName|CustomerUEN|InvoiceDate|InvoiceNo|LineNo|Produc
SuppDataEnd|0.00|0.00|0|
```

```
PurcDataStart|
SupplierName|SupplierUEN|InvoiceDate|InvoiceNo|PermitNo|Line
PurcDataEnd|0.00|0.00|0|
```

```
SuppDataStart|
CustomerName|CustomerUEN|InvoiceDate|InvoiceNo|LineNo|Product
Harvey Tomato Co Pte Ltd|198000000B|2011-10-28|1002|1|Hiti
Harvey Tomato Co Pte Ltd|198000000B|2011-10-28|1002|2|Cons
Hitamoto Bank|198000000F|2011-10-28|1006|1|Interest income
XYZ Pte Ltd|198000000H|2011-10-28|1123|1|Lease of One Roch
Harvey Tomato Co Pte Ltd|198000000B|2011-10-28|1075|1|Hiti
XYZ GmbH|198000000D|2011-10-28|1100|1|Consultancy services
Bee Hiang Pte Ltd|198000000K|2011-11-01|1120|1|Hamper gift
XYZ GmbH|198000000D|2011-10-28|1100|1|Realized exchange ge
Macrohard Inc.|198000000M|2011-11-10|1126|1|Semiconductor
SuppDataEnd|30360.00|975.10|9|
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