



GST InvoiceNow Requirement

What is the GST InvoiceNow Requirement?

InvoiceNow is Singapore's nationwide e-invoicing network based on Peppol standard. Introduced by the Infocomm Media Development Authority ("IMDA") in 2019, InvoiceNow enables businesses to easily send and receive invoices in a structured digital format. More information on the benefits of InvoiceNow is available on IMDA's [InvoiceNow webpage](#).

To support the nationwide InvoiceNow initiative and IRAS's efforts to digitalise tax administration, **GST-registered businesses will be required to transmit invoice data to IRAS using InvoiceNow-Ready Solutions**. This will be mandated in phases.


Who must comply and when?


GST-registered businesses will be required to submit invoice data to IRAS via the InvoiceNow network. This mandatory participation will be implemented progressively, in the following phases:

Implementation Date	Who it applies to
1 November 2025	Companies that register for GST voluntarily within 6 months of incorporation date.
1 April 2026	All new voluntary GST registrants* regardless of incorporation date or business structure. *New voluntary GST registrants refer to businesses that apply for voluntary GST registration on or after 1 Apr 2026.
1 April 2028	<ul style="list-style-type: none"> All new compulsory GST registrants[^] Existing GST-registered businesses with total annual supplies ≤ S\$200,000 [^] New compulsory GST registrants refer to businesses that apply for compulsory GST registration on or after 1 Apr 2028.
1 April 2029	Existing GST-registered businesses with total annual supplies ≤ S\$1,000,000
1 April 2030	Existing GST-registered businesses with total annual supplies ≤ S\$4,000,000
1 April 2031	Existing GST-registered businesses with total annual supplies > S\$4,000,000

- Total annual supplies refer to the total value of standard-rated, zero-rated and exempt supplies (i.e. Box 4 of GST return), made in all the prescribed accounting periods ending in calendar year 2025.
- Further details and information on the GST InvoiceNow Requirement implementation dates and phases will be available in the subsequent edition of the e-Tax Guide.

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- IRAS will inform GST-registered businesses that were registered before 2026 of their respective mandatory implementation date by mid-2026. In the meantime, existing GST-registered businesses may self-help and use the Excel calculator to determine their applicable implementation date: [GST InvoiceNow Implementation Date Calculator](#) (XLSX, 48.9KB) 

 All GST-registered businesses are strongly encouraged to onboard early to ensure they can successfully transmit invoice data to IRAS using InvoiceNow-Ready Solutions via the InvoiceNow network. Before their respective mandatory implementation dates, businesses may choose whether to activate the GST InvoiceNow submission feature.

Businesses excluded from GST InvoiceNow Requirement

The following groups of businesses will be exempted from the GST InvoiceNow Requirement (“Excluded Businesses”):

- Overseas entities (including Overseas Vendors that are liable to register for GST under the Overseas Vendor Registration (“OVR”) Pay-only regime and OVR full regime)
- Businesses that are liable to register for GST wholly due to the Reverse Charge regime

Getting Started

InvoiceNow-Ready Solutions are accounting and finance software that allow the transmission of invoices via the InvoiceNow network.


Once businesses activate the feature to transmit invoice data to IRAS, IRAS receives a copy of the invoice data through IMDA-accredited Access Point Providers.

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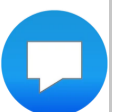
Businesses using off-the-shelf accounting or finance solutions

- Step 1: Check if your preferred solution is listed on [IMDA’s accredited InvoiceNow-Ready Solution Providers \(“IRSP”\)](#) list. You may also consider adopting the [Free-of-Charge \(“FOC”\) solution packages](#) available for GST-registered businesses.
- Step 2: Approach your IRSP and/or AP to **register your business** in the [SG Peppol Directory](#) with your UEN and obtain your Peppol ID.
- Step 3: Enable the **GST InvoiceNow submission feature** so that you can transmit invoices directly from your InvoiceNow-Ready Solution to IRAS. Contact your IRSP if you need assistance.

Businesses with in-house enterprise solutions

- Step 1: Get in touch with [an IMDA-accredited Access Point Provider \(“AP”\)](#) to get connected to the InvoiceNow network.
- Step 2: Approach your AP to **register your business** in the [SG Peppol Directory](#) with your UEN and obtain your Peppol ID.
- Step 3: Approach your AP to ensure that your solution is connected to IRAS and that the GST InvoiceNow submission feature is enabled so that you can transmit invoices directly from your in-house enterprise Solution to IRAS. [Chat with IRAS](#) 

Estimated onboarding time: Allow 3 to 12 months for system connection to IRAS.



For more information on the accredited IRSPs, you may contact IMDA at invoice@imda.gov.sg.

InvoiceNow-Ready Solutions also offer value-added features to ease tax compliance, e.g. IRSPs can build validation checks into the submission process to detect wrongful GST charges from non-GST registered suppliers.

Please refer to the guide on [Recommended Features for the GST InvoiceNow Requirement: Validation Check on Wrongful GST Charges](#) for more details. You may also approach your IRSPs, APs, or in-house enterprise solution providers.

Grants and Free-of-Charge Solutions

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Grants

For SMEs

- Businesses using [IMDA-accredited InvoiceNow-Ready Solution Provider](#) ("IRSP") may be eligible to apply for the [Productivity Solutions Grant \(PSG\)](#) and receive up to \$30,000 for IT solutions and equipment, including InvoiceNow-Ready Solutions.
- A new grant of up to \$1,000 will be introduced for SMEs to defray the operational costs of adopting InvoiceNow-Ready software. More details on the support provided will be released by IMDA and IRAS in due course.

For Larger Businesses

- A new grant of up to \$5,000 will be provided for early adopters. More details on the support will be released by IMDA and IRAS in due course.

Free-of-Charge Solutions

- We have also worked with the IRSPs to provide Free-of-Charge ("FOC") solution packages for businesses to adopt. You can refer to the [list of IRSPs offering FOC solution packages](#) for more details.
- The current FOC solution package for GST-registered businesses is available until 31 March 2027. IMDA and IRAS will introduce a new set of FOC solution package for the period of 1 April 2027 to 31 March 2031. More details will be provided in due course.

Transactions to be Transmitted and Due Dates

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Mandatory transactions

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Businesses are required to transmit to IRAS data on the following transactions that are reported in the GST return:



1. Standard-rated supplies
2. Zero-rated supplies
3. Exempt supplies
4. Standard-rated purchases
5. Zero-rated purchases

The invoice data to be transmitted includes data on an invoice or an equivalent document that serves as bill for payment (or adjustment of bill for payment) for supplies and purchases made. Examples of documents that serve as bill for payment include sales invoice, tax invoice, simplified tax invoice, serially numbered receipts, debit notes and credit notes.

Businesses can choose to aggregate supplies data from point-of-sale system, supplies where simplified tax invoices are issued, and petty cash purchases data before transmitting to IRAS.

Excluded transactions

Notwithstanding the above, invoice data on the following types of transactions are excluded from the scope of data collection and need not be transmitted to IRAS:

1. Transactions where there are no underlying supplies or purchases but are regarded as supplies or purchases to be reported solely for GST purposes. Examples include deemed supplies, goods exported without sales
2. Reverse charge transactions
3. Exempt financial services, and exchange or loan of digital payment tokens
4. Import permits for importation of goods

The above replaces the draft scope of transactions in the draft e-Tax guide published during the Public Consultation. Please refer to the e-Tax Guide [Adopting GST InvoiceNow Requirement for GST-registered Businesses](#) (PDF, 1024KB) for more details.

Due date for transmission

The invoice data must be transmitted to IRAS by the earlier of:

- The date on which the relevant GST return is filed; or
- The filing due date of the relevant GST return.

The “relevant GST return” refers to the GST return covering the prescribed accounting period when the date of the transaction occurs.

The date of transaction is determined as follows:

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Type of Transaction	Date of Transaction
Supplies data	For a supply where an invoice is or to be issued, the date of transaction would be the issuance date of the document; and For all other supplies ¹ , the date of transaction would be the date the transaction is posted into the accounting system.
Purchase data	For purchase where the supplier's invoice or an equivalent document is or to be issued, the date of transaction would either be the: <ul style="list-style-type: none"> a. Issuance date of the document; or b. Date the transaction is posted into the accounting system²; and For all other purchases, the date of transaction would be the date the transaction is posted into the accounting system.

¹This generally covers situations where related parties choose to offset their accounts receivable/ payable in lieu of issuing invoices.

²This is only for businesses that choose to claim input tax according to the date of posting/ processing of the suppliers' invoices into the accounting system.

Illustration on the due date for transmission of invoice data to IRAS

Example 1

Company A issues a tax invoice to its customer on 20 Mar 2026 and files GST return for prescribed accounting period 1 Jan to 31 Mar 2026 on 20 Apr 2026.

Company A must submit the invoice data relating to the supply of goods to the customer by **20 Apr 2026**, which is the earlier of the filing date (20 Apr 2026) or the filing due date (30 Apr 2026).

Example 2

Company B receives a tax invoice dated 20 Mar 2026 and files GST return for prescribed accounting period 1 Jan to 31 Mar 2026 on 15 May 2026. Company B is late in filing as the filing due date is 30 Apr 2026.

Assuming that the date of purchase transaction is based on invoice issuance date, Company B must submit the invoice data relating to this purchase, by **30 Apr 2026**, which is the earlier of the filing date (15 May 2026) or filing due date (30 Apr 2026).

Learn More

- Watch our [video guide](#)
- Read the e-Tax Guide: [Adopting GST InvoiceNow Requirement for GST-registered Businesses](#) (PDF, 1039KB)
- Understand the technical aspects through [IMDA's InvoiceNow Technical Playbook](#)
- Join our IRAS-IMDA webinars for additional support on your preparation journey to onboard InvoiceNow: [Sign up](#) now as limited slots are available!

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FAQs

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Why are smaller businesses given less time to adopt InvoiceNow than larger businesses? Why is the requirement rolled out in phases rather than implemented for all businesses at once?

The GST InvoiceNow Requirement is implemented progressively to provide sufficient lead time for all types of businesses. Based on industry consultations, the Government will prioritise and support the onboarding of smaller businesses in earlier years.

Smaller businesses would be able to tap on InvoiceNow-Ready software, which make up the vast majority of accounting solutions, and onboard InvoiceNow readily with minimal cost and effort. Larger businesses typically have more complex enterprise systems and require more time to incorporate InvoiceNow requirements in their IT refresh cycles.

Early onboarding enables smaller businesses to reap the benefits of InvoiceNow sooner, when they transact with other businesses already on the InvoiceNow network and Government agencies.

What is the typical lead time for a business to onboard InvoiceNow-Ready Solutions, connect to IRAS and to be able to start transmitting invoice data to IRAS?

Many popular accounting and finance solutions are already integrated with InvoiceNow capabilities or are compatible with InvoiceNow. Many free solutions also come with basic InvoiceNow capabilities. Businesses using such solutions only need to activate the GST InvoiceNow submission feature to start sending invoice data via the InvoiceNow network.

For businesses using in-house enterprise solutions, you can get in touch with an IMDA-accredited Access Point Provider to connect to the InvoiceNow network. Working alongside your Access Point Provider, you will need to ensure that your solution is connected to IRAS via API and that the GST InvoiceNow submission feature is enabled. The entire process for system connection and testing can be accomplished in as little as 3 months, with most businesses fully onboarded within a year. You may refer to the list of accredited Access Point Providers [here](#).

We encourage businesses to plan ahead by taking the steps set out above under the “Getting Started” section.

With the invoice data submitted to IRAS, does that mean that businesses no longer need to keep their records?

Businesses must continue to adhere to the prevailing record keeping requirements, which remain unchanged. The adoption of the GST InvoiceNow Requirement does not remove the need for businesses to comply with the mandatory record keeping requirements for GST-registered businesses.

Will I be penalised for any errors made on invoices sent to IRAS?

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As a GST-registered business, you continue to be responsible for your GST obligations. These include ensuring that you comply with invoicing requirements when issuing an invoice electronically and report accurate GST returns. If you have made any errors, you may voluntarily disclose your errors and make good any tax that had been overclaimed or under-accounted for. Errors voluntarily disclosed within a grace period may qualify for penalty waiver or reduced penalties, subject to conditions under the [Voluntary Disclosure Programme](#).

How will the invoice data transmitted to IRAS be stored? Is my data secure?

The invoice data will be stored in IRAS' system, which is governed by public sector security requirements. IRAS is committed to safeguarding the confidentiality and security of our taxpayers' data and upholding high standards of accountability. Refer to our [Data Protection Statement](#) and [Privacy Statement](#) for more information on how we handle the data that you have entrusted to us securely.

Enquiries on the GST InvoiceNow Requirement

For questions on your onboarding process and any technical support, please reach out to your existing/ preferred solution providers:

- [List of InvoiceNow-Ready Solution Providers](#)
- [List of accredited Access Point Providers](#)
- [List of free InvoiceNow packages for GST registered businesses](#)


If you have questions on the GST InvoiceNow Requirement which are not covered in any of our publications, you may submit your enquiry using our online form: [GST InvoiceNow Requirement Queries](#).

Related Content


USEFUL LINKS

What is InvoiceNow 


DOCUMENTS

GST: Adopting InvoiceNow Requirement for GST-registered Businesses (PDF, 1261KB) 

DOCUMENTS

Frequently Asked Questions for GST InvoiceNow Requirement (PDF, 508KB) 

DOCUMENTS

Recommended Features for the GST InvoiceNow Requirement: Validation Check on Wrongful GST Charges (PDF, 385KB) 

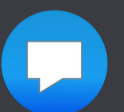
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