



## **TX2 – DATA EXTRACTION AND TRANSFORMATION**

Version 1.3

Effective Date: 04 Dec 2024

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# **Invoice Data Submission Specifications**

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**For GST InvoiceNow Requirement**

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## DATA EXTRACTION AND TRANSFORMATION

### CHANGE LOG

Version	Effective Date	Summary of Changes
1.0	15 April 2024	First Release
1.1	15 May 2024	Annex A (Data Elements) – Revised mandatory elements and simplification of table.  Added a new InvoiceNow Ready Solution Providers (IRSP) definition and replace PRSP with IRSP.
1.2	08 Aug 2024	Removed Unique Identifier assignment to AP or IRSP
1.3	04 Dec 2024	Provided more clarity to para 2.3 Source of Data and 2.4 List of GST Category Codes Accepted by IRAS  Added new GST Category Code for Purchases Accepted by IRAS “TXNA” in para 2.4.1

## TABLE OF CONTENTS

1. INTRODUCTION .....	4
2. DATA EXTRACTION .....	5
3. DATA TRANSFORMATION AND TRANSMISSION .....	14
4. GST CHECK .....	15
5. TRACEABILITY AND TRACKING OF SUBMISSIONS.....	16
6. REPORTING .....	18
7. ONBOARDING AND ACTIVATION.....	18

### ANNEX – DATA SPECIFICATIONS

#### ANNEX A – DATA ELEMENTS

#### ANNEX B – SUMMARY OF CUSTOMISATION OF INVOICE DATA PACKAGES

## 1. INTRODUCTION

- 1.1 This document serves as a guide on how the Invoice System, where the data for tax submission resides, may extract and submit data to their chosen Access Point for onward transmission to IRAS. There are generally two type of entities that have these solutions:
- a) GST Registered Businesses who have their own Invoice System (from hereon will be named as **Transmitting Enterprise**)
  - b) Solution providers offer packaged system used by the GST Registered Businesses, termed as **InvoiceNow Ready Solution Provider Prime** (referred as **IRSP** here-on for simplicity). IRSPs are providers with solution that are pre-integrated to the InvoiceNow network via an IMDA Accredited Access Point to support tax data submission to IRAS. IRSPs are either principal solution providers or resellers with productised add-on modules with direct control over product source codes and intellectual property. The solutions may be:
    - Fully self-developed/wrapped around a technology base code/whitelabeled;
    - Multi-tenanted/single-tenanted;
    - Desktop-based/cloud-based.

- 1.2 The Transmitting Enterprises or the IRSPs are expected to implement a data extraction, transformation and transmission capability to support the tax submission. This capability models after how data is extracted for invoicing activity in InvoiceNow. It also means that if these parties already are users of InvoiceNow, the effort to implement requirements to support tax submission to IRAS is incremental in nature. If this is new, the parties will need to engage an IMDA accredited Access Point who will be familiar how data transformation and transmission can be implemented.

Most part of this document will be relevant to both Transmitting Enterprises and IRSPs, unless explicitly indicated.

- 1.3 This document will focus on technical guidance on enhancements relating to the Invoice System that are source of invoice data. For specific implementation details on connections to Access Points, the parties shall seek further documentation from the participating Access Points that represents them (e.g. how to call an API provided by the Access Point).

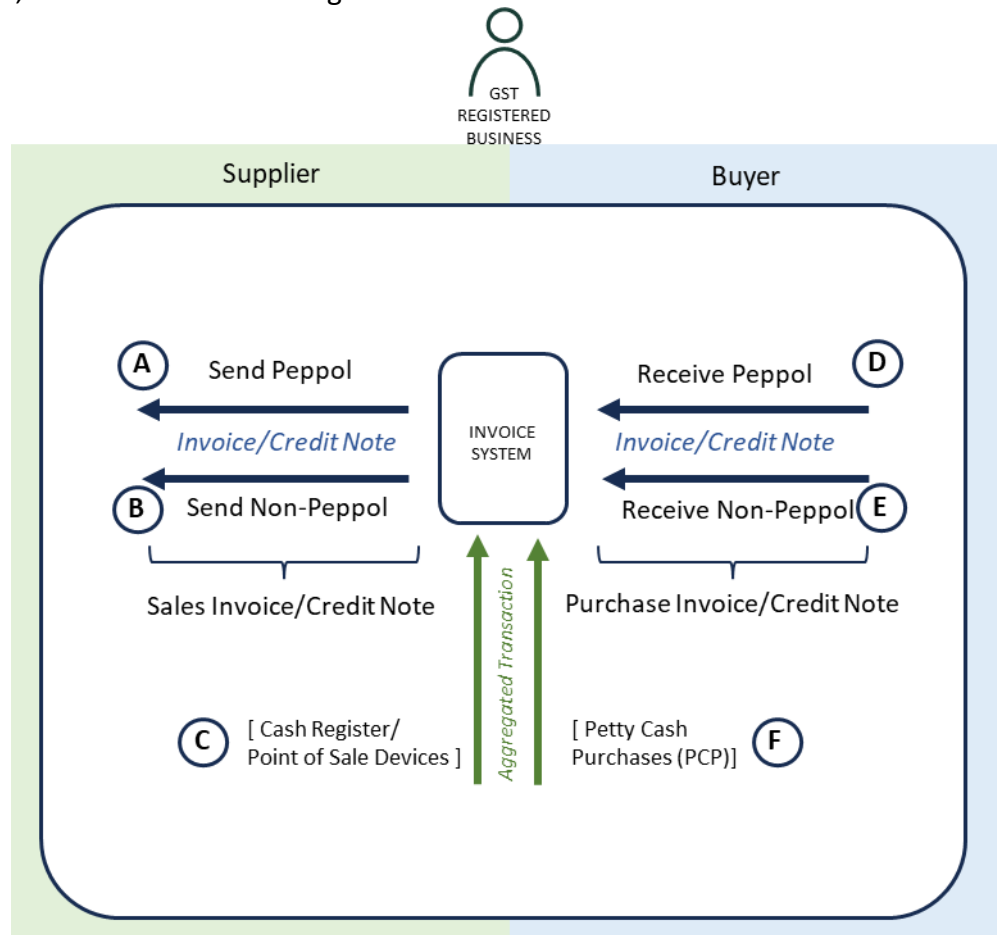
The reader may also refer to the Design Document for a broader understanding of the overall design.

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## 2. DATA EXTRACTION

### 2.1 Tax Reporting Requirement

2.1.1 IRAS' required invoice/credit note activities to be reported can be defined broadly by 6 data flows representing different directions, transaction channels and point of views, as illustrated in the diagram below.



2.1.2 Flow type A, B and C are part of the Supplier process where businesses issue invoices/credit notes to their customers (type A and B) and where aggregated data from point of sale or cash register devices are recorded in their systems (type C).

2.1.3 Correspondingly, flow type D, E and F are part of the Buyer process where businesses receive invoices/credit notes from their supplier (type D and E) and where aggregated data from petty cash purchases are recorded in their systems (type F).

## DATA EXTRACTION AND TRANSFORMATION

### 2.2 Data Packages

2.2.1 GST Registered Businesses are to submit data packages representing each of these data flows, as described in the following table.

Data Flow	Peppol/ Non-Peppol	Item	Type of Transaction	Granularity of data to be sent	When invoice data is sent to C5	Data Package	Specifications
Type A	Peppol	Issued Invoices /Credit Note	Supply	Transaction level (Single)	When invoice is issued	Standard Peppol	Peppol Transaction (PINT-SG)
Type B	Non-Peppol	Issued Invoices /Credit Notes	Supply	Transaction level (Single)	The transactions should be submitted to C5 before or at the same time when the return is filed.	I	Solution-Extracted (Data specifications based on PINT-SG)
Type C	Non-Peppol	Aggregated Invoices from Cash Register/ Point of Sale Devices (B2C)	Supply	Aggregated level Such as daily cash register sales consolidated in a single invoice that is submitted to IRAS System on a regular interval		II	
Type D	Peppol	Accepted Invoices/Credit Notes	Purchase	Transaction level (Single/Bulk)		III	
Type E	Non-Peppol	Accepted Invoices/Credit Notes	Purchase	Transaction level (Single/Bulk)		IV	
Type F	Non-Peppol	Aggregated Petty Cash Purchases (PCP)	Purchase	Aggregated level Such as petty cash purchases consolidated in a single invoice that is submitted to IRAS System on a regular interval		V	

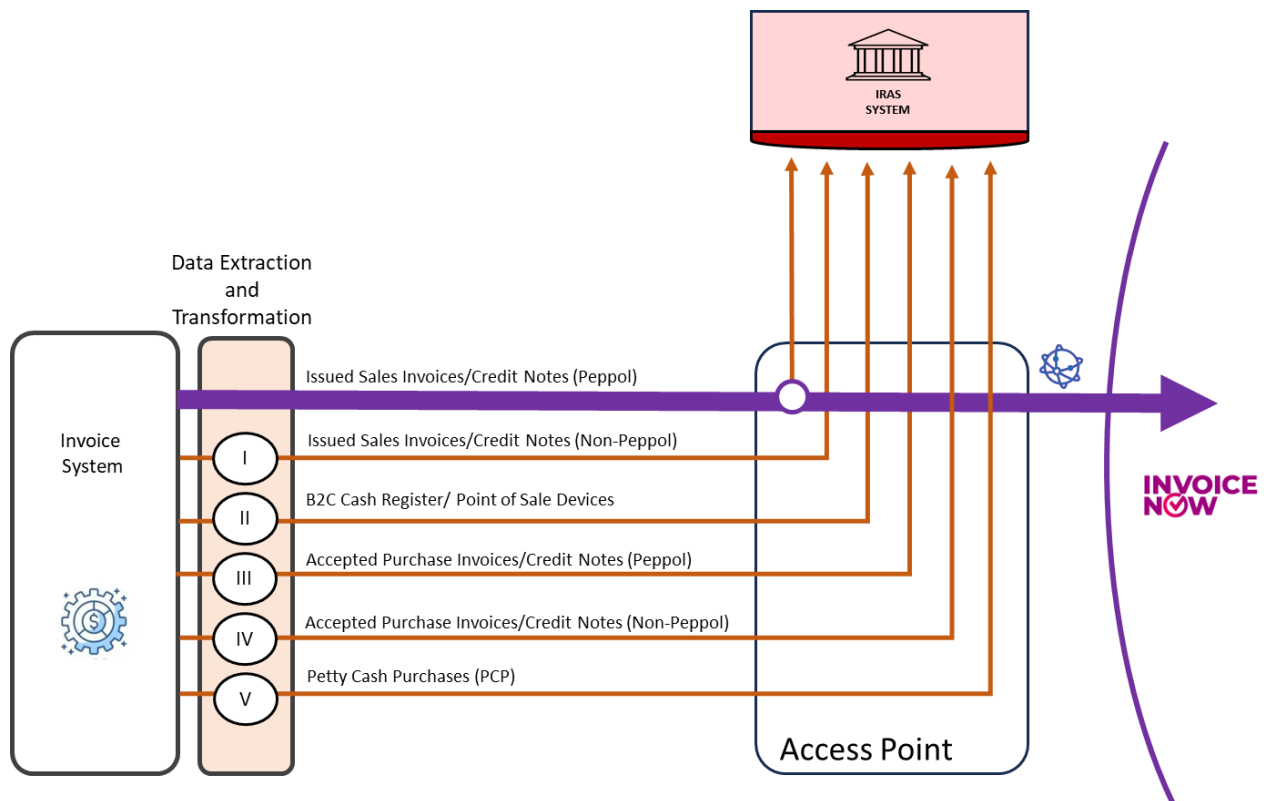
2.2.2 The table describes two types of data structures depending on how data can be obtained from the source:

- Peppol Transaction (Type A) – refers to near real time transmission of invoices over InvoiceNow where copies of them will be channeled to IRAS
- Solution-Extracted (Type B-F) – refers to invoice data extracted from Invoice System and packaged for transmission to IRAS

For “Peppol Transaction data, the complete Peppol document, including the SBDH, will be submitted to IRAS as is with no modification. For “Solution Extracted” data, refer to detailed specification on data structure in Annex A and B.

## DATA EXTRACTION AND TRANSFORMATION

- 2.2.3 Once relevant invoice data are extracted and transformed according to the specifications of the data packages, they can be passed to Access Point to transmission to IRAS.



## 2.3 Source of Data

- 2.3.1 While some IRSPs or Transmitting Enterprises with a central Invoice System may have all the data required for both inbound and outbound residing in one or more data tables within the same system, there may be others which may be using separate systems to manage inbound and outbound invoices. In addition, businesses may also be managing different types of goods and services transactions through several outbound billing systems. These businesses will have to consider the most optimum approach to extract the required information. For example, businesses with multiple systems can consider funneling data into a central system or staging area/middleware before performing the transmission to IRAS. The system design should also take into consideration businesses' need to connect through multiple Access Points, if necessary.

### Transmission of Invoice Data

- 2.3.2 Under the GST InvoiceNow Requirement, the invoice data that businesses need to transmit to IRAS includes data pertaining to both invoices and credit notes. Transactions to be transmitted to IRAS under the requirement will have to follow the relevant guidelines provided to perform the submission.

## 2.4 List of GST Category Codes Accepted by IRAS

- 2.4.1 IRAS has established a comprehensive list of prescribed GST Category Codes (see table below) for businesses to use to classify their supplies and purchase transactions. IRSPs or Transmitting Enterprises will need to incorporate this standardised set of category codes into their platforms and solutions **as only this set of category codes will be accepted by IRAS.**

### GST Category Codes for Supplies Accepted by IRAS

GST treatment	GST category code	GST rate	Description
Standard-rated supplies	SR	9%	Standard-rated supply of goods or services
	SRCA-S	NA	Customer accounting supply made by supplier
	SRCA-C	9%	Customer accounting supply accountable by the customer on supplier's behalf
	SRLVG	9%	Own supply of Low-Value Goods ("LVG")
	NA	NA	Supply of goods where GST need not be charged under specific GST schemes such as Gross Margin Scheme ("GMS"), Approved Marine Fuel Trader ("AMFT") Scheme, Approved 3rd Party Logistics ("A3PL") Scheme.  Please refer to the respective e-Tax guides on the specific GST schemes for the GST invoicing and reporting requirements.
	SRRC	9%	Imported services and LVG accountable by the GST-registered customer under reverse charge
	SROVR-RS	9%	Supply of remote services accountable by the electronic marketplace on behalf of third-party suppliers
	SROVR-LVG	9%	Supply of LVG accountable by the redeliverer or electronic marketplace on behalf of third-party suppliers
	DS	9%	Deemed supplies
Zero-rated supplies	ZR	0%	Zero-rated supplies
Exempt supplies	ES33	NA	Regulation 33 Exempt Supplies
	ESN33	NA	Non-Regulation 33 Exempt Supplies
	OS	NA	Out-of-scope supplies



## DATA EXTRACTION AND TRANSFORMATION

GST treatment	GST category code	GST rate	Description
Out-of-scope supplies	NG <sup>1</sup>	NA	Supplies made by non-GST registered suppliers, i.e. the non-GST registered supplier is not required to determine GST treatment or charge GST

### GST Category Codes for Purchases Accepted by IRAS

GST treatment	GST category code	GST rate	Description
Standard-rated purchases	TX	9%	Standard-rated taxable purchases
	IM	9%	Import of goods (9% GST paid to Singapore Customs on the import of goods into Singapore)
	ME	0%	Import of goods under the Major Exporter Scheme ("MES"), A3PL Scheme or other approved schemes
	IGDS	9%	Import of goods under the Import GST Deferment Scheme ("IGDS")
	TXCA	9%	Standard-rated purchases of prescribed goods subject to customer accounting
	TXNA	NA	Purchases made under specific GST schemes where no GST is charged, such as Gross Margin Scheme ("GMS"), Approved Marine Fuel Trader ("AMFT") Scheme, Approved 3rd Party Logistics ("A3PL") Scheme.  Please refer to the e-Tax guides on the specific GST schemes for the GST invoicing and reporting requirements.
Standard-rated purchases	TXRC-TS	9%	Imported services and LVG claimable by the GST-registered customer under reverse charge
	TX-ESS	9%	Standard-rated purchases directly attributable to Regulation 33 exempt supplies
	TXRC-ESS	9%	Imported services and LVG claimable by the GST-registered customer under reverse charge that are directly attributable to Regulation 33 exempt supplies

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<sup>1</sup> Category code 'NG' is only applicable for non-GST registered businesses to categorise their supplies made by them.

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## DATA EXTRACTION AND TRANSFORMATION

GST treatment	GST category code	GST rate	Description
	IM-ESS	9%	Import of goods with GST paid to Singapore Customs that are directly attributable to Regulation 33 exempt supplies
	TX-N33	9%	Standard-rated purchases directly attributable to non-Regulation 33 exempt supplies
	TXRC-N33	9%	Imported services and LVG claimable by the GST-registered customer under reverse charge that are directly attributable to non-Regulation 33 exempt supplies
	IM-N33	9%	Import of goods with GST paid to Singapore Customs that are directly attributable to non-Regulation 33 exempt supplies
	TX-RE	9%	Residual input tax – purchases from GST-registered suppliers that are subject to GST at 9% and are either: <ul style="list-style-type: none"> <li>- Attributable to the making of both taxable and exempt supplies; or</li> <li>- Incurred for the overall running of the business</li> </ul>
	TXRC-RE	9%	Imported services and LVG claimable by the GST-registered customer under reverse charge that are residual
	IM-RE	9%	Import of goods with GST paid to Singapore Customs that are residual
Zero-rated purchases	ZP	0%	Zero-rated purchases
Non-reportable purchases	BL	9%	Disallowed expenses
	EP	NA	Exempt purchases
	OP	NA	Out-of-scope purchases
	NR	NA	Purchases from Non-GST Registered Suppliers

2.4.2 For businesses that are using their existing internal GST category codes, they can continue to use their internal tax codes if they prefer but IRSPs or Transmitting Enterprises would need to assist in mapping their internal tax/category codes to IRAS' GST Category Codes in order to submit invoice data to IRAS.

## DATA EXTRACTION AND TRANSFORMATION

- 2.4.3 Alternatively, businesses can also consider adopting IRAS' list of prescribed GST category codes to classify their transactions moving forward.

### List of GST Category Codes under the GST InvoiceNow Requirement

- 2.4.4 Below is the list of GST Category Codes which require businesses to submit under the GST InvoiceNow Requirement, **which is a subset of the comprehensive list of GST Category Codes in Para 2.4.1.**

2.4.5 **Supply Invoice Data to be Transmitted to IRAS**

Businesses will need to submit invoices and credit notes (from supplier's perspective) containing at least one line item that bears any of these prescribed category codes for supplies below to IRAS.

GST treatment	GST category code	GST rate	Description
Standard-rated supplies	SR	9%	Standard-rated supply of goods or services
	SRCA-S	NA	Customer accounting supply made by supplier
	SRCA-C	9%	Customer accounting supply made by customer
	SRLVG	9%	Own supply of Low-Value Goods ("LVG")
	NA	NA	Supply of goods where GST need not be charged under specific schemes such as Gross Margin Scheme ("GMS"), Approved Marine Fuel Trader ("AMFT") Scheme, Approved 3rd Party Logistics ("A3PL") Scheme.  Please refer to the e-Tax guides on the specific GST schemes for the GST invoicing and reporting requirements.
Zero-rated supplies	ZR	0%	Imported services and LVG accountable by the GST-registered customer under reverse charge

2.4.6 **Purchase Invoice Data to be Transmitted to IRAS**

Businesses will need to submit invoices and credit notes (from customer's perspective) containing at least one line item that bears any of these prescribed category codes for purchases below to IRAS, only if the invoice data relates to purchases on which they are claiming input tax.

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## DATA EXTRACTION AND TRANSFORMATION

GST treatment	GST category code	GST rate	Description
Standard-rated purchases	TX	9%	Standard-rated taxable purchases
	TXCA	9%	Standard-rated purchases of prescribed goods subject to customer accounting
	TX-RE	9%	Residual input tax – purchases from GST-registered suppliers that are subject to GST at 9% and are either: <ul style="list-style-type: none"><li>- Attributable to the making of both taxable and exempt supplies; or</li><li>- Incurred for the overall running of the business</li></ul>

2.4.7 Only received invoices and credit notes that have been approved in the invoice system or accepted for payment should be sent to IRAS.

### Option to Aggregate Invoice Data for Transmission

2.4.8 Where it is not feasible to submit invoice data on a transactional basis, businesses can aggregate the following transactions on a regular basis before transmitting to IRAS:

- (a) Sales made via POS systems (including cash registers) or simplified tax invoices
- (b) Petty Cash Purchases

Such aggregated transactions can be consolidated into a single line item (tagged with the applicable GST category code above) and submitted on a regular basis (e.g. weekly, monthly) as per the Type C and Type F data flows.

### Option to Transmit All Supplies and Purchases Invoice Data

2.4.9 Businesses may opt to transmit all supplies and purchases invoice data, including those not under the requirement if doing so eases their compliance burden. For instance, businesses may opt to transmit excluded transactions such as deemed supplies, non-sales exports, goods and services under reverse charge. Such transactions will also be accepted by IRAS if the category codes of the transactions are within the “List of GST Category Codes Accepted by IRAS” at Para 2.4.1.

## 2.5 Data schema validation

2.5.1 GST Registered Businesses and IRSPs that are submitting data to IRAS system must ensure that data entered are compliant with the tax regulations, specifically with respect to the mandatory data elements to form a valid tax invoice.

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## DATA EXTRACTION AND TRANSFORMATION

2.5.2 The invoice data for transmission to IRAS shall follow a Peppol like syntax where some optional Peppol elements are made mandatory to comply with the Tax regulations. GST Registered Businesses and IRSPs should ensure that all mandatory data elements are provided for transmission to IRAS. These mandatory field details can be found in Annex A and B.

2.5.3 A Schematron file will be published so that IRSPs and Transmitting Enterprises can use to validate and make sure invoices submitted to IRAS are in the correct xml structure. IRSPs and Transmitting Enterprises may utilize the Schematron files to validate their invoice data extraction when developing their solution for IRAS submission. Where possible, IRSPs and Transmitting Enterprises should validate any invoice being generated and handle any errors.

### 2.6 Frequency of Submission

2.6.1 For type A (Peppol transmitted document), submission happens immediately after C2 Access Point successfully delivering the document to C3 Access Point. In most cases, this should be within minutes, but it should not exceed an hour.

2.6.2 For other data flow types, the transactions should be submitted to C5 before or at the same time when the return is filed. This also mean that the transactions should be submitted to C5 no later than the return due date (along with the return). However, such document data extraction is recommended to be carried out on a regular basis such as daily or weekly, after the document is booked in the system for issuance to their business partner. This will allow the businesses sufficient time to correct any submission errors by spreading the reconciliation effort over the GST filing period. This also help to avoid peak time loading on systems involved.

### 2.7 Inclusion of attachment

2.7.1 For native Peppol outbound invoices forwarding to IRAS, attachment should be kept if attachment is included while sending to the customer.

2.7.2 For all other invoices that are Solution Extracted, no attachment is required to be included, only invoice data shall be included in the submission data.

### 2.8 Size limit

2.8.1 IRAS API supports a data package up to 10 MB in size. For data flow A, where Peppol Access Points can support to a minimum of 100MB, the auto submission on the invoice data package above 10MB to IRAS system will fail. In such situation, a recovery mechanism should be activated (refer to 2.8.3).

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## DATA EXTRACTION AND TRANSFORMATION

- 2.8.2 Access Point will be required to provide the IRSP or Transmitting Enterprise customers with the failure code stating reason for the rejection.
- 2.8.3 IRSP or Transmitting Enterprise customers would need to re-submit the tax document without attachment to IRAS system.
- 2.8.4 The IRSP or Transmitting Enterprise customer should ensure that they do not re-send the document via the Peppol network a second time.

### 2.9 Assigning Counterparty Label for Non Peppol Delivered Documents

- 2.9.1 Invoice Systems are required to store the mode of sending and receipt of invoices to be able to differentiate data flow between type A and B, and type D and E to meet the submission requirement.
- 2.9.2 To support this requirement, a special label is introduced to denote the supplier or customer involved in a non Peppol delivery invoice/credit note. The label is derived as follows:

**Format:** 0195:C5UIDYYYYYYYYYY

**Where:**

C5UID stands for C5 Special Prefix for Unique ID.

YYYYYYYYYY is the UEN of the customer (if known) or else can be the first five characters of the name (without spaces) plus a random five digit alphanumeric.

	Supplier	Customer
Type A	Peppol ID	Peppol ID
Type B	Peppol ID	0195:C5UIDYYYYYYYYYY
Type D	Peppol ID	Peppol ID
Type E	0195:C5UIDYYYYYYYYYY	Peppol ID

## 3. DATA TRANSFORMATION AND TRANSMISSION

### 3.1 Data Transformation

- 3.1.1 The data transformation involves packaging the data into an XML format that complies to IRAS' requirement as indicated in section 2. The specifications on this can be found in Annex A and B of the TX2.
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## DATA EXTRACTION AND TRANSFORMATION

- 3.1.2 The complete packaging of the data for submission includes preparing the envelop information, called the SBDH (Standard Business Document Header).
- 3.1.3 In some situation, the Access Point providers may offer data transformation services based on agreed data exchange format between the party and the Access Point (for example, data in JSON or CSV format). There may also be situations where the party prepares the XML while the Access Point complete the work with the SBDH. For detailed arrangement, please discuss with your Access Point provider. Similar to how an InvoiceNow compliant invoice is generated, a service provider may create the files on behalf of a business. However the responsibility to provide all the required data elements remains with the GST registered business.

### 3.2 Data Transmission

- 3.2.1 The data transmission between party with Access Point is done typically in two popular ways; an API call or SFTP. Firewall and network configuration may be required to allow connection to the Access Point. For detailed arrangement, please discuss with your Access Point provider.

## 4. GST CHECK

- 4.1 As part of the C5 implementation, IRAS is looking at solutions to implement GST validation checks on invoices being generated or received with the aim of ensuring that invalid GST charges are not allowed.

The validation at supplier Invoice System ensure that only e-invoices issued by GST-registered entities may include GST charges. This prevents a non-GST registered entity wrongfully charging GST on an invoice.

Implementing this check in the buyer Invoice System aids in making tax compliance easier for participating businesses is strongly recommended. This additionally assures buyers transmitting their invoices to C5 that their non-GST-registered suppliers have not wrongly charged them GST and they subsequently are not incorrectly claiming GST refund from IRAS. It also flags out such cases so that buyers can follow up with suppliers who may have wrongly charged them GST.

- 4.2 IRAS provides a check GST registered API. Some Access Points may also provide such API as a passthrough service which allows the user to check if a company is GST registered. It is recommended that the Invoice System utilizes any one of these APIs to build a GST check function, so that proper treatment may be applied at invoice creation and invoice processing. User can make an API request by passing in the company's GST number to receive a positive or negative return that indicates if that GST number is Registered, De-registered or Will be de-registered status.
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## DATA EXTRACTION AND TRANSFORMATION

- 4.3 IRSPs are suggested to perform GST-checks on their customers on a daily basis to keep their GST status updated in the Invoice System.
- 4.4 For processing of purchase invoices, it is recommended that the Invoice System performs GST-checks on all invoices involving GST charges. For better efficiency, the checks can be performed at the invoice level with GST-registration statuses for entity checked maintained as a daily cache.

## 5. TRACEABILITY AND TRACKING OF SUBMISSIONS

- 5.1 SBDH is required for all documents submitted to IRAS (both Peppol and Solution Extracted documents). To ensure that every document and every transmission of content on the network is being uniquely identified for tracking purposes we have two UUIDs:
  - i. **Document UUID** - which identifies the invoice/credit note document, and
  - ii. **Transmission UUID** - which identifies the unique transmission of the document over the network.

UUID should be represented in hexadecimal value, eg.  
bfeac3d0-82d8-4195-9d88-53b3547f83a3

### 5.2 Document UUID

For sales invoices, a UUID is required to be assigned as a system field and should be included in the Peppol Invoice sent to the buyer as well as IRAS.

The field to store this UUID is [ubl:Invoice/cbc:UUID](#) or [ubl:CreditNote/cbc:UUID](#). Peppol PINT-SG schema will be updated at a later date to include this field.

For purchasing invoices received via Peppol network, the Invoice System should record the original UUID value, and when the purchasing invoices are extracted for submission to IRAS, the UUID value from the original supplier invoice should be included.

For purchasing invoices received outside Peppol Network, recording the UUID value from the supplier invoice is recommended if feasible.

### 5.3 Embedding Document UUID into SBDH

In order for AP to be able to maintain traceability, the document UUID should also be appended to SBDH in the following sections as illustrated below:

```
<BusinessScope>
  <Scope>
    <Type>DOCUMENT_UUID</Type>
    <InstanceIdentifier>bfeac3d0-82d8-4195-9d88-53b3547f83a3</InstanceIdentifier>
  </Scope>
</BusinessScope>
```



## DATA EXTRACTION AND TRANSFORMATION

### 5.4 Transmission UUID

A UUID is expected to be populated in the DocumentIdentification/InstanceIdentifier field to identify the transmission of documents on the network. The UUID MUST be unique for each Business Message Envelope being created.

The UUID MUST be globally unique e.g. 118e3040-51d2-11e3-8f96-0800200c9a66

The UUID should be generated by the party packaging the tax data to be encoded into the SBDH of the Solution-Extracted tax data.

```
<DocumentIdentification>
  <Standard>urn:oasis:names:specification:ubl:schema:xsd:Invoice-2</Standard>
  <TypeVersion>2.1</TypeVersion>
  <InstanceIdentifier>553a0065-b2c0-40c6-bf63-fd1463d59478</InstanceIdentifier>
  <!-- reduced instance file>
</DocumentIdentification>
```

### 5.5 Packaging the SBDH

	Peppol Delivered	Solution Extract				
Package	Peppol Standard	I	II	III	IV	V
	Peppol Inv/CN	Non-Peppol Inv/CN	B2C/ Cash Register	Peppol Inv/CN	Non-Peppol Inv/CN	Petty Cash
Sender	Supplier Peppol ID			Customer Peppol ID		
Receiver	Customer Peppol ID	“IRAS”				
Transmission UUID	Unique identifier of the SBDH/transmission, located at <small>DocumentIdentification/ InstanceIdentifier</small>					
Document_UUID	NA	UUID of payload				

The above table defines the content to be included in the SBDH according to the data packages.

- Sender - The sender on the SBDH denotes the GST-Registered Business submitting (aka "Submitter") the invoice data to IRAS system. Use Peppol IDs of the Submitter.
- Receiver - For Peppol Standard package, the original Peppol document is sent as is, where Receiver will be the Customer's Peppol ID. For all the Solution Extracted packages, the Receiver will be "IRAS".

IMDA will provide the process on how the identifiers will be issued at a later date.

### 5.6 IRAS's Acknowledgment ID

IRAS's API will return a unique identifier after every successful invoice submission. The Invoice System needs to store the acknowledgement ID and status of each transmission as part of the system logging.

## 6. REPORTING

- 6.1 IRSPs and Transmitting Enterprises should provide logging and reconciliation facilities to keep track of transmission of data to IRAS. These logs should be stored for a period in accordance with IRAS' record keeping requirement. This will also enable users to troubleshoot and reconcile any mismatches or issues with GST claims submissions.
- 6.2 IRSPs and Transmitting Enterprises should use reports from Access Points to reconcile and validate GST claims submissions. Reports from Access Point are expected to contain the following:
- Date and time of invoice data submission
  - Unique message Instance Identifier (UUID) of the transmission
  - Unique message Instance Identifier (UUID) of the document
  - Peppol ID of the entity submitting the invoice data
  - Status of the submission of the invoice data to IRAS
- 6.3 Periodically, IRSPs or Transmitting Enterprises may be asked by IRAS to provide evidence of tax data submission using a UUID as the unique reference.
- 6.4 The data to aid tracing of submissions shall be kept according to IRAS' requirement to keep proper records and accounts. Please refer to link for details - <https://www.iras.gov.sg/taxes/goods-services-tax-gst/basics-of-gst/invoicing-price-display-and-record-keeping/keeping-records>
- 6.5 Note that the Access Point will not hold in storage invoice/credit note data (unless with their customer's explicit consent). The Access Points may keep records of all the UUIDs they have sent to IRAS for reporting and tracing. The Access Point may avail such reports to the GST Registered Businesses.

## 7. ONBOARDING AND ACTIVATION

- 7.1 There are 3 stages for any GST registered business to submit data to IRAS.
- a. Register on InvoiceNow network
  - b. Activating data submission
  - c. Start transmitting invoice data
-

## DATA EXTRACTION AND TRANSFORMATION

- 7.2 As a pre-condition to submit the tax data to IRAS through the InvoiceNow accredited Access Points, all GST Registered Business will need to be registered on the InvoiceNow network.

All IRSPs should have InvoiceNow registration capability. Transmitting Enterprise customers can leverage on their chosen Access point for the same.

- 7.3 To activate for tax submission to IRAS, the end user is required to complete additional authorization step using CorpPass. The Tax Submission Activation API will be made available by your Access Points provider as a pass-through service to be able to trigger the activation process.

By completing the activation process, GST registered businesses are creating a channel for themselves to send the tax data to IRAS. The actual sending maybe a follow-on process once the business is ready to start sending.

- 7.4 For Transmitting Enterprises, they will work with their Access Points provider to activate tax submission manually. Once the activation is completed, the Access Point will allow the submission of invoice data to IRAS system.

- 7.5 IRSPs are required to provide a user-driven Tax Submission Activation feature for the GST-Registered Business customers. This feature will tap on the passthrough API that the Access Point will provide. Upon successful completion of tax submission activation, IRSP shall maintain the activation status in their solution as an indicator to decide if their customer's invoice/credit note data should be submitted to IRAS system.

- 7.6 Like activation, there will also be the requirement to support de-activation. A corresponding passthrough API will be provided by the Access Point. Likewise, the IRSPs are required to use deactivation indicators to block sending of invoice data to IRAS' system.

- 7.7 Access Point providers will reject any tax documents to IRAS if the SBDH of the package is incorrectly constructed.
-