

Assisted Self-Help Kit ('ASK'): Declaration Form on ASK Administrative Concessions

Important Notes:
This form may take 10 minutes to complete.

Read the following carefully before completing the sections in "ASK Annual Review - Declaration Form on ASK Administrative Concessions" template below:

- (i) You may adopt the following administrative concessions if your errors fall within the scenarios described and that the conditions (if any) specified are satisfied. There is no need to seek IRAS' approval to enjoy any of these administrative concessions. Unless otherwise stated, the administrative concessions will only apply to past errors and businesses are required to take remedial actions to prevent recurrence of the errors.
- (ii) The scenarios listed are not exhaustive. For scenarios not covered in the guide or other publications issued by IRAS (e.g. other GST guides or Practice Notes), businesses are advised to write to IRAS, providing full details of the errors. It is not necessary to write in situations already covered in IRASb
- (iii) In the event that IRAS discovers that a business has wrongly applied or abused any administrative concession or made a false or incorrect declaration or failed to take remedial actions, enforcement actions (such as the recovery of tax and the imposition of penalties) may be taken against the business.

Instructions

- (a) For **G2** and **G3**, you should declare the values quantified for the ASK accounting period in this form if you avail to these administrative concessions.
- (b) For **B1** and **E5**, you only need to declare the values quantified for the ASK accounting period in this form if the quantification shows that you have over-accounted output tax or under-claimed input tax and you do not wish to claim the amount of output tax over-accounted or input tax under-claimed. Otherwise, please disclose in the "Disclosure of Errors" template.
- (c) For **B5** and **E6**, you should declare the errors in this template and the "Disclosure of Errors" template.
- (d) For all other errors not listed in this form or do not meet the conditions specified for each administrative concession scenario, please disclose the errors in the "Disclosure of Errors" template.

Overview of administrative concession scenarios:

Group	Category	Description
A	Tax invoices and credit notes issued	Errors relating to contents of documents
B	Standard-rated supplies	Errors relating to value of supply and/or output tax (e.g. wrong currency exchange rates, computational errors, deemed supplies)
C	Zero-rated supplies	Errors relating to zero-rated supplies (e.g. over/understatement of values)
D	Exempt and out-of-scope supplies	Errors relating to exempt and out-of-scope supplies (e.g. over/understatement of values)
E	Purchases	Errors relating to purchases (e.g. wrong currency exchange rates, non-taxable purchases reported as taxable purchases)
F	Imports (MES & Non-MES)	Errors relating to imports (e.g. over/understatement of values, reporting based on invoice date instead of permit date)
G	Others	Errors relating to time of supply, primary documents etc.

(Please do not delete any rows or columns to avoid deleting the built-in functions.)

Name of Business _____

UEN/ GST Registration Number _____

Financial Year (FY) for Review _____ TO _____
dd/mm/yyyy dd/mm/yyyy

Accounting period of GST Return(s) selected for review _____ TO _____
dd/mm/yyyy dd/mm/yyyy

Group	Description of error (Scenario)	Administrative Concession	Is ASK administrative concession adopted?	Quantification of error (Please refer to the above 'Instructions' before completing)
A	Tax invoices and credit notes issued			
A1	Invoice(s) issued without one or more of the following details required under regulation 11 of the GST (General) Regulations: a) The words b	You need not amend or replace the incomplete invoice. However, you must provide a revised invoice if requested by your customer.	--Please select--	
A2	Invoice(s) issued in foreign currency without one or more of the following details required under regulation 11 of the GST (General) Regulations: a) Singapore dollars equivalent of the total amount payable excluding GST. b) Singapore dollars equivalent of the total GST chargeable; or c) Singapore dollars equivalent of the total amount payable including GST.	You need not amend or replace the incomplete invoice provided that you satisfy the following conditions: a) the exchange rate that you have used to convert the foreign currency into Singapore dollars is shown on the invoice; or b) the GST chargeable in Singapore dollars is shown on the invoice. Otherwise, you must issue a revised invoice.	--Please select--	
A3	Credit notes issued without one or more of the following particulars: i) date of the invoice for which the credit is given; ii) identifying number of the invoice for which the credit is given; and/or iii) reasons for the credit given.	You need not amend or replace the incomplete credit note. However, you must provide a revised credit note if requested by your customer. You can reduce the value of your standard-rated supplies and output tax if you can show that: a) you have accounted for output tax based on the original value of the invoice in your GST return; and b) the credit is given to your customer for a valid purpose (e.g. discount given, goods returned). Credit notes issued to cancel sales due to bad debts are not valid for the purposes. Instead, you can claim for bad debt relief by including the claim in Box 7 (input tax and refunds claimed) of your GST return if you meet the conditions for bad debt relief.	--Please select--	
B	Standard-rated supplies			
B1	The value of output tax reported in the GST returns differs from the GST amount shown on the invoices and/or credit notes issued to customers due to: i) rounding differences (in cents) where the GST computed by the accounting system differs from the invoicing system; or ii) different currency exchange rates are used (including the number of decimal places used (e.g. 1.4453 vs 1.445) for the accounting system and the invoicing system; or iii) different currency exchange rates are used for the accounting/invoicing systems and for GST reporting purposes.	You are required to quantify the error for the ASK accounting period⁴. If the error quantified for the ASK accounting period shows that you have over-accounted for output tax, you may choose not to amend your past GST returns. If you wish to claim the output tax over-accounted for the past periods, you must determine the actual amount over-accounted. No extrapolation is allowed. If your quantification shows an understatement of output tax, you are required to disclose the error to the Comptroller. You should determine the value of output tax under-claimed for the last 5 years or propose a method to estimate the value of output tax under-claimed. In either case, you should align your accounting and invoicing systems to eliminate such discrepancies in future. ⁴ This refers to the accounting period(s) in Step 2 of the ASK Annual Review Process.	--Please select--	Please provide quantification
B2	The value of standard-rated supplies was derived by re-grossing the value of output tax instead of aggregating the values before GST as shown on the invoices.	You need not amend your past GST returns. You should ensure that all GST chargeable is accounted for in your GST returns according to the amount shown on the invoices.	--Please select--	
B3	The value of standard-rated supplies and output tax were reported late. For example, not reporting non-refundable advance payment/deposit at the time when such a payment was received. Instead, the payment was reported later when an invoice was issued. According to the time of supply rules, a supply and its output tax has to be reported based on the earlier of receipt of payment or the issue of an invoice. Hence, the advance payment/deposit and the corresponding output tax ought to have been reported when it was received.	You need not amend your past GST returns if all the supplies and output tax have been reported within 12 months of the time of supply. Otherwise, you are required to disclose the error to the Comptroller. You should determine the value of standard-rated supplies and output tax that were reported beyond 12 months of the time of supply.	--Please select--	
B4	Discounts or rebates received from suppliers for purchases made were reported as increments to the value of standard-rated supplies and output tax instead of reductions to taxable purchases and input tax.	You need not amend your past GST returns if the mistake does not affect the input tax claimable by you. For example, you are a fully taxable person or you make only regulation 33 exempt supplies. Otherwise, you are required to rectify the errors made for the last 5 years. Please ensure that such discounts and rebates are adjusted as a reduction to your taxable purchases and input tax in future. However, if the "rebates" or b	--Please select--	
B5	Deemed supplies (e.g. gifts, business goods put to private use) omitted	You are required to rectify your past GST returns up to the last 5 years. If you have difficulty quantifying for the past periods (other than the ASK accounting period ⁴), as an administrative concession, you may use the following method to extrapolate the output tax omitted if the value of deemed supplies per accounting period is fairly constant: Value of deemed supplies determined for ASK accounting period ⁴ X GST rate ⁴ This refers to the accounting period(s) selected in Step 2 of the ASK Annual Review Process.	--Please select--	Please provide quantification
B6	Claim for bad debt relief reported as a reduction to the value of standard-rated supplies and output tax instead of adding the GST claimed as input tax in Box 7.	You need not amend your past GST returns. Please ensure that bad debt relief claims are included as your input tax in Box 7 in future. Before claiming a bad debt relief, you must ensure that you have met all the qualifying conditions and complete a copy of the self-review form found in IRASb	--Please select--	
C	Zero-rated supplies			
C1	Vehicle number not indicated on export permit for exports via land as the number is not known at the point of export permit declaration	You may zero-rate the export of goods if: a) the vehicle number is stated on other supporting documents (e.g. invoice, delivery order, packing list upon collection of the goods) ⁵ ; and b) you have exported the goods and collated the export evidence within 60 days from the time of supply (the 60-day rule); and c) you have maintained the required export documents stated in the e-Tax guide, bGST: Guide on Exports. Otherwise, you are required to standard-rate the supplies and account for the output tax up to the last 5 years. ⁵ This is stated in IRASb e-Tax guide bGST: Guide on Exports and is also applicable to future exports via land.	--Please select--	
C2	Late reporting of zero-rated supplies due to: i) advance payments or deposits received for export of goods not reported based on the time of supply rules; and/or ii) export of goods not reported based on the time of supply rules (e.g. based on permit date instead of invoice date)	You need not amend your past GST returns. As with all exports of goods, you must comply with the b	--Please select--	
C3	Zero-rated supplies wrongly reported based on import permit values instead of export permit values	You need not amend your past GST returns if the mistake does not affect the amount of input tax claimable by you. For example, if you are a partially exempt business, an overstatement of zero-rated supplies may result in over-claiming of residual input tax. As with all exports of goods, you must comply with the b	--Please select--	
C4	Omitted to report export of goods not supported by sales (at the point of export) as zero-rated supplies For example, goods are exported to warehouse located outside Singapore for storage purposes without change of title/ ownership of the goods	You need not amend your past GST returns. As with all exports of goods, you must comply with the b	--Please select--	
C5	Zero-rated supplies wrongly treated as out-of-scope supplies or exempt supplies	You need not amend your past GST returns. As with all exports of goods, you must comply with the b	--Please select--	
C6	Understatement of zero-rated supplies due to: i) omission of recovery of expenses that qualify for zero-rating (e.g. freight, insurance charges); ii) omission of exempt supplies that qualify for zero-rating (e.g. interest income from overseas bank); and/or iii) timing differences.	You need not amend your past GST returns.	--Please select--	
D	Exempt and out-of-scope supplies			
D1	Omission or incorrect reporting of exempt supplies (e.g. Realised exchange gain/ loss not reported in absolute value)	You need not amend your past GST returns if the mistake does not affect the amount of input tax claimable by you. For example, if you make only regulation 33 exempt supplies or you satisfy the De Minimis Threshold even after taking into consideration the omitted/understated exempt supplies value, you would not need to apportion your input tax. In such instances, you need not rectify your past returns. Otherwise, you are required to rectify the errors by correcting the value of exempt supplies and allowable input tax for the last 5 years.	--Please select--	
D2	Exempt supplies were wrongly reported as zero-rated supplies or out-of-scope supplies	You need not amend your past GST returns if the mistake does not affect the amount of input tax claimable by you. For example, you may make only regulation 33 exempt supplies. Otherwise, you are required to rectify the errors by correcting the value of exempt and zero-rated supplies, and allowable input tax for the last 5 years.	--Please select--	
D3	Out-of-scope supplies (e.g. disbursements) were wrongly reported as zero-rated supplies or exempt supplies	You need not amend your past GST returns if the mistake does not affect the amount of input tax claimable by you. For example, you are a fully taxable person or you make only regulation 33 exempt supplies. Otherwise, you are required to rectify the errors by correcting the value of exempt and zero-rated supplies, and allowable input tax for the last 5 years.	--Please select--	
E	Purchases			
E1	Out-of-scope components of airfare (e.g. overseas airport tax) were wrongly reported as taxable purchases	You need not amend your past GST returns. If you are unable to segregate the out-of-scope components from the airfare, you may continue to report the entire value of the airfare as your taxable purchases.	--Please select--	
E2	Out-of-scope purchases (e.g. purchases made from non-GST registered suppliers, purchases where goods were delivered outside Singapore) were wrongly reported as taxable purchases.	You need not amend your past GST returns. If you are unable to segregate the out-of-scope purchases due to system constraints, you may continue with the current reporting practice till your next system change.	--Please select--	
E3	Omitted to report zero-rated purchases (e.g. air ticket expenses, overseas call charges) as taxable purchases.	You need not amend your past GST returns. You should report such zero-rated purchases in your GST returns in future unless they are insignificant purchases such as IDO calls or air-tickets incurred by your employees. If you choose not to claim input tax on standard-rated purchases that are billed together with the zero-rated purchases, such as local calls charged on your bill from the telecommunication companies, you may exclude such purchases from your GST returns.	--Please select--	
E4	Discounts or rebates given to customers for supplies made to them were reported as increments to the value of taxable purchases and input tax instead of reductions to standard-rated supplies and output tax	You need not amend your past GST returns if the mistake does not affect the input tax claimable by you. For example, you are a fully taxable person or you make only regulation 33 exempt supplies. Otherwise, you are required to rectify the errors made for the last 5 years. You should ensure that discounts and rebates are adjusted as a reduction to your standard-rated supplies and output tax in future. However, if the rebates form consideration received for a separate supply of services provided by your GST registered customers, it is correct for you to include them as your taxable purchases and input tax. You must maintain proper tax invoices issued by your customers to support your input tax claims. The GST treatment of rebates is found in IRASb	--Please select--	
E5	Claimed input tax based on your own in-house exchange rate(s) instead of the exchange rate(s) stated in the suppliers' tax invoices issued in foreign currency	You are required to quantify the error for the ASK accounting period⁴. If the result of your quantification shows that you have under-claimed input tax, you may choose not to amend your past GST returns. If you wish to claim additional input tax, you will be required to quantify the actual amount of the input tax under-claimed. You are not allowed to extrapolate the amount of input tax under-claimed for the past periods. If your quantification shows an overstatement of input tax, you are required to rectify the errors for the past 5 years. You must determine the actual value of input tax over-claimed for the last 5 years or propose a method to estimate the amount of input tax over-claimed. ⁴ This refers to the accounting period(s) selected in Step 2 of the ASK Annual Review Process.	--Please select--	Please provide quantification
E6	Expenses incurred input tax on family benefits for company employees (e.g. claims disallowed for guest of each employee for given event)	You are required to rectify your past GST returns up to the last 5 years. If you have difficulty quantifying for the past periods (other than the ASK accounting period ⁴), as an administrative concession, you may use the following method to extrapolate the output tax omitted if the value of family benefit expenses is fairly constant annually: Value of family benefit expenses for ASK financial year ⁴ X GST rate ⁴ This refers to the financial year selected for review in Step 1 of the ASK Annual Review Process.	--Please select--	Please provide quantification
E7	Claimed input tax based on tax invoices without one or more of the following details required under regulation 11 of the GST (General) Regulations: i) Total amount payable excluding GST; ii) Total amount payable including GST; iii) Rate of GST; iv) Address of customer; and/or v) GST registration number of supplier.	You need not amend your past GST returns or ask your supplier to reissue the tax invoice if you are able to corroborate with other documents such as purchase order or confirmation, purchase contract/agreement and evidence that you have paid for the purchases. As with all input tax claims, you should ensure that you satisfy the general input tax conditions. If the GST registration number of your supplier is not shown on the invoice, you should check that your supplier is indeed registered for GST from IRASb website. ⁴ You can check the GST registration status of your suppliers from IRASb website (<www.iras.gov.sg> Home > GST > GST-registered businesses > Other services > Checking if a Business is GST registered)	--Please select--	
E8	Claimed input tax without the corresponding value of taxable purchases	You need not amend your past GST returns.	--Please select--	
E9	Claimed input tax in an earlier accounting period instead of the period in which the invoice is dated (e.g. invoice dated 5 Oct 2016 claimed in the F5 for the prescribed accounting period ended 30 Sep 2016)	You need not amend your past GST returns if the input tax: (a) was claimed in the immediate prescribed accounting period before the date of the invoice and (b) is not claimed more than once. Otherwise, you are required to rectify your GST returns for the last 5 years.	--Please select--	
F	Imports (MES & Non-MES)			
F1	Value of MES (i.e. Major Exporter Scheme) imports reported in the GST returns was under/over stated due to: i) values declared based on suppliers' invoices instead of MES import permits; ii) omission of MES import permits; and/or iii) non-MES permits (e.g. IGD/P permits) included as MES imports.	You need not amend your past GST returns. Except for (iii), if you are unable to reconcile the under/over statement of the MES imports, you may be required to pay the import GST suspended for the affected periods or for any irreconcilable differences as output tax in your GST returns for the last 5 years.	--Please select--	
F2	Value of MES imports wrongly reported based on permit processing date/ goods receipt date/ supplier's invoice date instead of import date	You need not amend your past GST returns if the reporting date is not more than 6 months from the permit date. Otherwise, you may be required to pay the import GST suspended for the affected imports as output tax in your GST return(s) for the last 5 years.	--Please select--	
G	Others			
G1	Name of taxable, non-tax documents in full on documents such as import permit, export permit, shipping document and supplier	These documents are acceptable if: a) The abbreviations are commonly known. For example, Private Limited is abbreviated as b	--Please select--	
G2	Section 33(2) agent You are acting in the capacity of a section 33(2) agent to import goods on behalf of overseas principal(s) and is also the buyer of the imported goods but you have omitted to: i) report the importation of goods on behalf of the overseas principal(s); ii) report the subsequent supply of goods on behalf of the principal(s) to yourself; and/or iii) issue tax invoices on behalf of the overseas principal(s) for the supply of goods made to yourself.	You are required to quantify the error for the ASK accounting period⁴. You need not amend your past GST returns or issue tax invoices on behalf of the overseas principal for past supplies made by the overseas principal(s) to you if you have maintained the relevant records to segregate the goods imported and supplied on behalf of the overseas principal(s). Otherwise, you are required to disclose the error to the Comptroller. ⁴ This refers to the accounting period(s) selected for review in Step 2 of the ASK Annual Review Process.	--Please select--	Please provide quantification
G3	Section 33A agent You are acting in the capacity of a section 33A agent to import goods on behalf of overseas principals and you have omitted to report the value of goods re-exported to the overseas principal(s)	You are required to quantify the error for the ASK accounting period⁴. You need not amend your past GST returns if you have maintained the relevant records to segregate the goods imported and exported on behalf of the overseas principal(s). Otherwise, you are required to disclose the error to the Comptroller. ⁴ This refers to the accounting period(s) selected for review in Step 2 of the ASK Annual Review Process.	--Please select--	Please provide quantification
G4	Group or divisional GST registration Member of GST group or division incorrectly charged output tax and claimed input tax on intra-group/ inter-division supplies	You need not amend your past GST returns if the error does not affect the input tax claimable by you. For example, you are a fully taxable business or you make only regulation 33 exempt supplies. Otherwise, you should rectify your GST returns up to the last 5 years.	--Please select--	
G5	Total value of supplies (i.e. standard-rated supplies, zero-rated supplies and exempt supplies) and value of taxable purchases were declared in the GST returns by rounding the actual values to the nearest dollar. E.g. Value of standard-rated supplies of \$1,005.96 reported as \$1,006.00 instead of \$1,005.00	You need not amend your past GST returns.	--Please select--	

Declaration by authorised personnel¹

I, (Dr/Mr/Mdm/MS) _____ (Full Name of signatory) (NRIC/ Fin/ Passport No.) _____ declare that I have satisfied all the conditions

and undertake to fulfil all the obligations stated in this form. I will also retain this form for at least 5 years.

I understand that tax may be recovered from me and/or penalties may be imposed if I give any false or incorrect information in this form.

Signature: _____ Designation _____

Date _____

[1] The authorised personnel refers to:

Type of business	Authorised signatory
Limited company	A director
Partnership (including LP and LLP)	A partner
Sole-proprietorship business	The sole-proprietor
Unincorporated body	An official such as a secretary, trustee or authorised official