



TX1 - DESIGN DOCUMENT

Version 1.4.1

Effective Date: 31 Oct 2025

Invoice Data Submission Specifications

For GST InvoiceNow Requirement

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CHANGE LOG

Version	Effective Date	Summary of Changes
1.0	15 April 2024	First Release
1.1	15 May 2024	Added a new InvoiceNow Ready Solution Providers (IRSP) definition and replace PRSP with IRSP.
1.4	07 Mar 2025	Renamed package type names to align with IRAS e-Tax Guide. Aligned terminologies: in-house enterprise solutions, off-the-shelf accounting, or finance solutions
1.4.1	31 Oct 2025	Editorial edits

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1. INTRODUCTION

To support the digital economy and ongoing transformation efforts to digitalise business in the context of the wider ecosystem and integrate tax into taxpayers' accounting and payroll systems, IRAS is requiring GST-registered businesses to use InvoiceNow-ready solutions to transmit invoice data directly to IRAS for tax administration (**"GST InvoiceNow Requirement"**).

In addition to digitalisation benefits and cost savings from adopting InvoiceNow, businesses will enjoy greater benefits such as reducing compliance efforts in preparing data for submission to IRAS, and faster GST refunds from fewer and shorter audits. Businesses can also enjoy value-added services provided by the InvoiceNow-ready solutions, such as receiving alerts on wrongful GST charges by suppliers that are not registered for GST. This translates to tangible savings and a lighter administrative burden, allowing businesses to focus their resources on business growth and innovation.

To implement the GST InvoiceNow Requirement, GST-registered businesses will need to be registered on InvoiceNow and be connected to an Access Point ("AP") provider for send invoices and credit notes on the network and to IRAS system. The connection will enable the transmission of invoice data to IRAS via Application Programming Interface ("API"). This is done by introducing a fifth corner ("Corner 5" or "C5" or "IRAS system") to the existing 4-corner model under InvoiceNow.

Businesses will also need to ensure that they are using InvoiceNow-ready solutions that are compatible with GST InvoiceNow Requirement in order to transmit invoice data to IRAS.

When businesses activate the feature within their solutions to transmit invoice data to IRAS, IRAS will receive a copy of the invoice data whenever businesses issue invoices via the InvoiceNow network, or when they record invoices sent and received through alternate channels such as pdf, hardcopy or via EDI interactions into the InvoiceNow-ready solutions (e.g. for sales made via point-of-sale systems)

It is important to note that businesses submitting invoice data to IRAS shall continue to be required under Goods and Services Tax Act to comply with the obligations of a GST registered person to submit GST returns.

2. PURPOSE

This document outlines the overall technical design of the invoice data submission process flow for implementing the GST InvoiceNow Requirement, the data requirements, data packaging and roles and responsibilities of all the parties involved.

Who is this document catered for?

This document is intended for system architects and developers/IT support personnel from the Access Points (APs), Solution Providers (SPs), and Businesses with their own ERP/Finance systems that are connecting their system to IRAS' System via the InvoiceNow network to implement the GST InvoiceNow Requirement.

This design document is complemented by these two other documents:

- a) TX2 - Data Extraction and Transformation
- b) TX3 - Access Points Services

3. SYSTEM DESIGN

To comply with the GST InvoiceNow Requirement, businesses will need to submit all their invoice data pertaining to taxable supplies (i.e. sales invoices, aggregated sales made from point-of-sale systems or simplified tax invoice transactions, credit notes) and standard-rated purchases (i.e. purchase invoice, aggregated petty cash purchases) to IRAS system.

Today, GST-registered business use solutions to generate GST compliant invoices that are used for summarised GST reporting. For the purpose of this document, these solutions are generally named "Invoice System". The Invoice System is either a single system or combination of systems that contain invoice details. This could include but not limited to:

- i) ERP system
- ii) Billing system
- iii) Procurement system
- iv) Supply Chain system
- v) Accounts Payable/Receivable system
- vi) Accounting System
- vii) Other system that contains invoice data

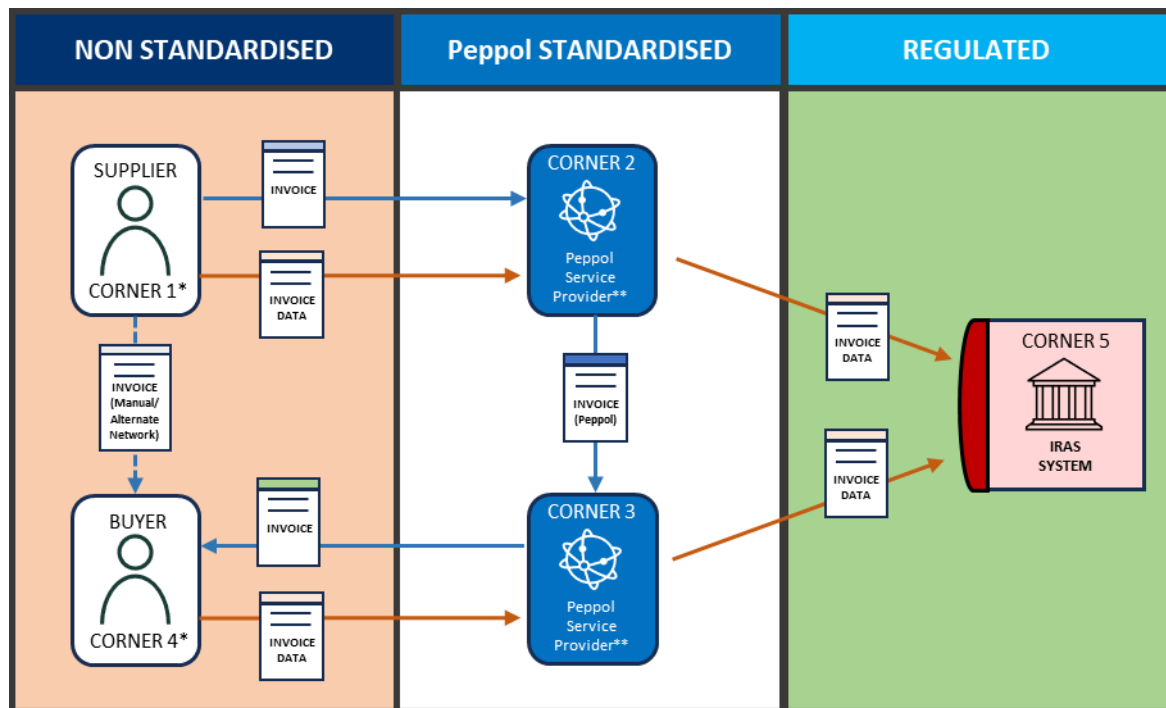
In addition, there may be middleware solutions that tie the various elements into a whole for invoice data submission.

These Invoice Systems will need to be enhanced to submit invoice data to IRAS system for meeting GST InvoiceNow Requirements.

DESIGN DOCUMENT

The modality and channel flow of the transactions will differ based on the type, channel, and direction of the transactions.

The overall architecture design of the IRAS system (known as Corner 5 or C5 or IRAS system) working in conjunction with the Peppol Network is shown below. Specific details of data flow are represented from Figure 3 onwards.



* Corner 1 and Corner 4 represent Invoice Systems.

** Peppol Service Provider in this context is an Access Point accredited by IMDA

Figure 1

As part of regular business practice, supplier and buyers send invoices and credit notes directly to each other.

On the Peppol network, an invoice document is firstly created by the supplier (known as Corner 1 or C1) and sent to their Access Point (known as Corner 2 or C2). C2 will send the invoice document to the buyer's Access Point (known as Corner 3 or C3), who, will then forward the same to the buyer, (known as Corner 4 or C4).

Working in conjunction with the Peppol Network, invoice data will be channelled to IRAS system (C5) via C2 and C3.

To provide better understanding of mechanism for invoice data submission, we have classified each transaction type based on the business' point of view.

3.1 Data flow types and data packages

Data flows that are within the scope of the invoice data submission process flow can be broadly divided into 6 different types as illustrated in the diagram below (Figure 2), representing different transactional flows, transaction channels and type of document.

To align with the data flow types in IRAS' e-Tax guide "Adopting GST InvoiceNow Requirement for GST-registered Businesses", this version shall henceforth follow the naming of their data flows. The mapping between the current data flow in this documentation and IRAS e-Tax guide are summarised as below:

Type of Submission in IRAS' e-Tax Guide	Corresponding Data Flow in TX1
Type 1A Submission	Type 1A (f.k.a. Type A)
Type 1B Submission	Type 1B (f.k.a. Type D)
Type 2 Submission	Type 2A (f.k.a. Type B)
	Type 2B (f.k.a. Type C)
Type 3 Submission	Type 3A (f.k.a. Type E)
	Type 3B (f.k.a. Type F)

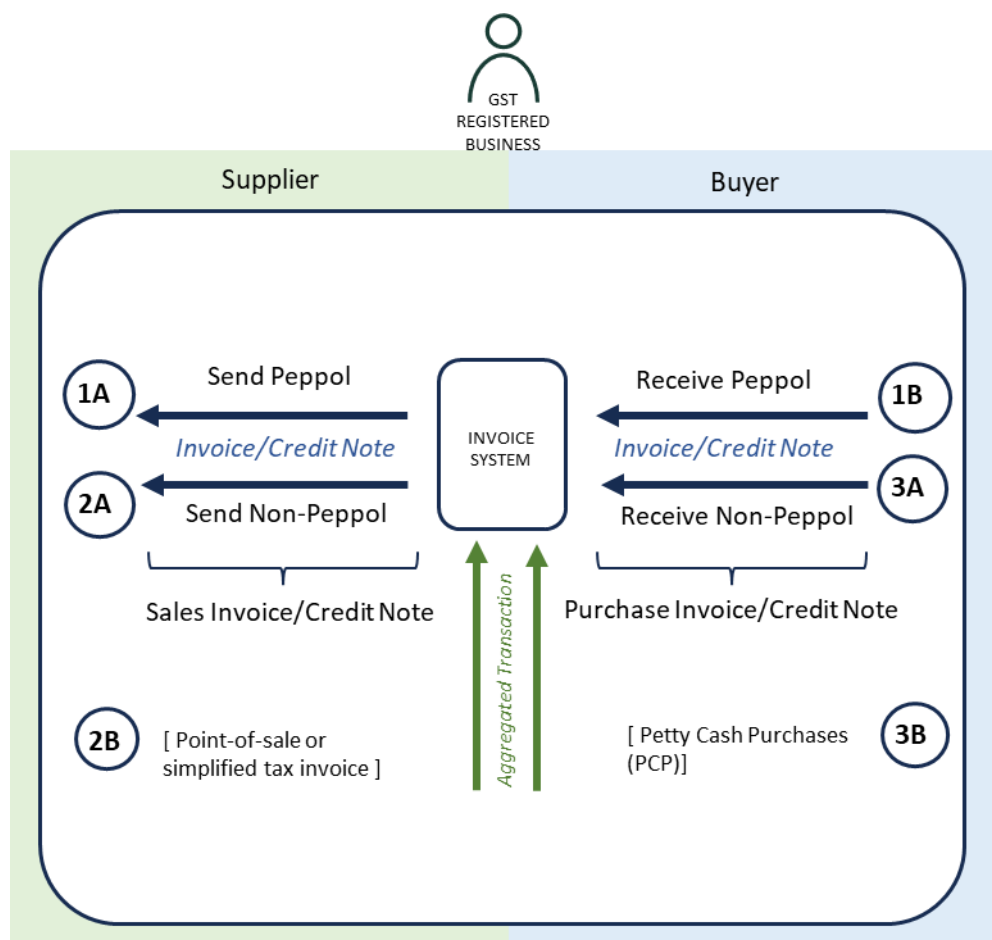


Figure 2

Flow type 1A, 2A and 2B are for businesses' Accounts Receivable. Flow 1A and 2A depict the scenarios whereby businesses issue invoices and credit notes to their customers through either Peppol or traditional channels. Flow type 2B depicts the scenario where businesses perform sale transactions through point-of-sale systems, whereby such data is typically aggregated before it is recorded in the Invoice System.

Flow type 1B, 3A and 3B are for businesses' Accounts Payable. Flow type 1B and 3A depict the scenario whereby businesses receive purchase invoices and credit notes from their suppliers. Flow type 3B depicts the scenario whereby businesses make petty cash purchases and aggregate them before it is recorded in the Invoice System.

For invoice data submission to IRAS system, type 1A will be a copy of the in-line traffic that is transmitted via the Peppol Network (aka *Peppol Transaction*). For all the other flow types, the invoice data for submission to IRAS system will be extracted from the Invoice System after they have been processed.

Each data flow will require the corresponding data packages to be submitted to IRAS system as described in TX2.

3.2 Business Data Flow

For Type 1A (Standard Peppol)

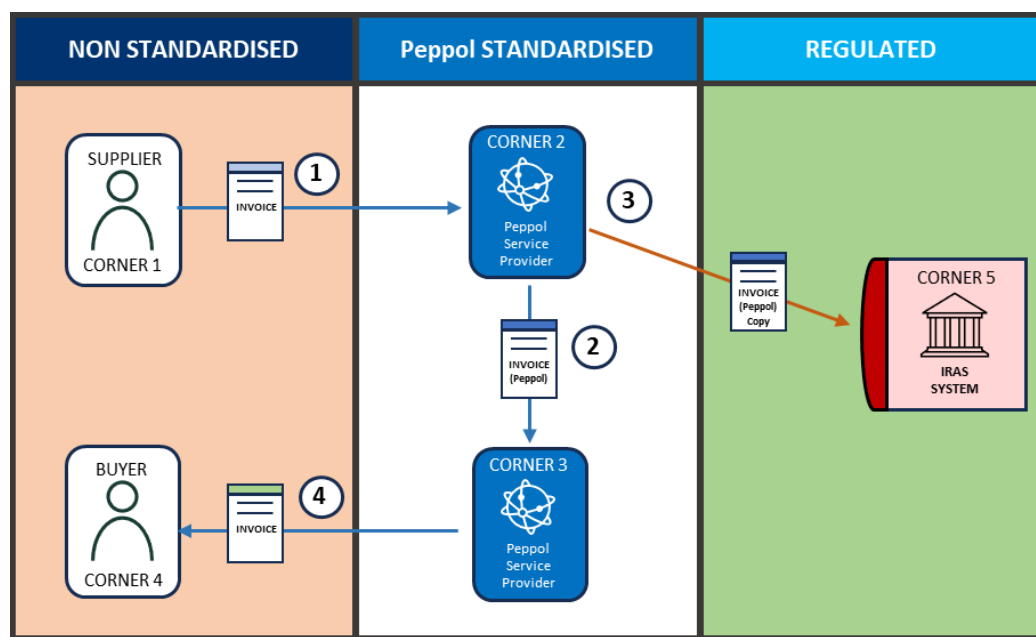


Figure 3

Invoice documents that are transmitted natively via the InvoiceNow network can be further extended so that a copy of the document is sent to IRAS system by the sender's Access Point (Corner 2). Transmission of the invoice document to IRAS should only

happen after the invoice document is successfully sent to the recipient's Access Point (Corner 3).

It is important to note that not all invoice and credit documents sent via Peppol need to be transmitted to IRAS system. Submitting businesses have to apply a filter to send only specific types of invoices and credit note documents with at least one line item bearing the prescribed tax categories (specified in TX2). Corner 2 Access Point should only carry out the IRAS submission when instructed to do so by their customer (C1 in this case). This filtering logic is also applicable to Type 2A, 1B and 3A.

Sender's Access Point (Corner 2) needs to develop a mechanism so that its customer has a way to indicate if an outbound document is to be delivered to IRAS system. This mechanism could be the use of a different folder or file naming convention over a SFTP connection or different parameters or end points on an API connection. The design of such a mechanism is not within the scope of this document.

When transmitting the invoice or credit note document to IRAS system, the exact copy that was sent to C3 should be sent to IRAS system as is, and without any modification or alteration. This applies to both in the invoice or credit note document payload as well as the header.

For Type 2A

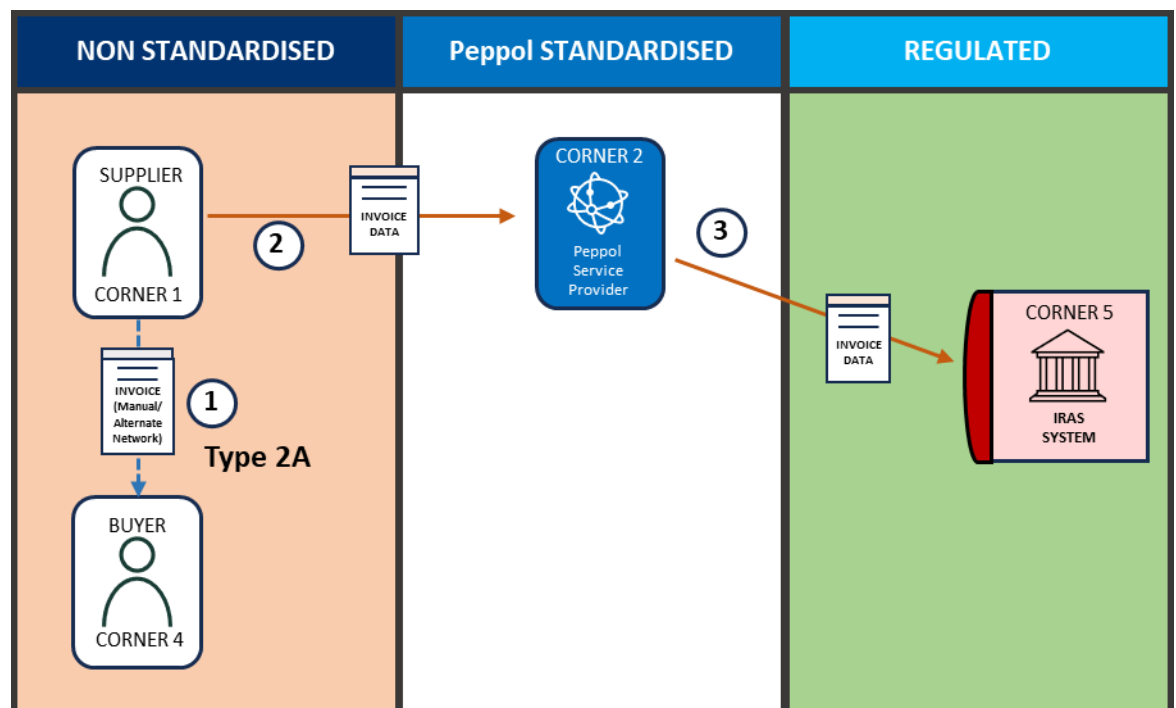


Figure 4

For outbound invoices that are not sent via the InvoiceNow Network such as hardcopy or PDF over email or via EDI or procurement platform, the invoice or credit note documents need to be extracted from the Invoice System and sent to IRAS system via its Access Point. Similarly, as long as there is at least one line item within the invoice or credit note document bearing the prescribed tax categories should be filtered for submission.

The transactions should be submitted to IRAS system before or at the same time when the return is filed. This is also mean that the transactions should be submitted to IRAS system 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.

The above submission frequency and deadline is also applicable all subsequent types (Type 2B, 1B, 3A and 3B).

When such documents are extracted for submission, they are to be packaged into a format similar to Peppol PINT data structure. [The same for Type 2B, 1B, 3A and 3B.]

For Type 2B

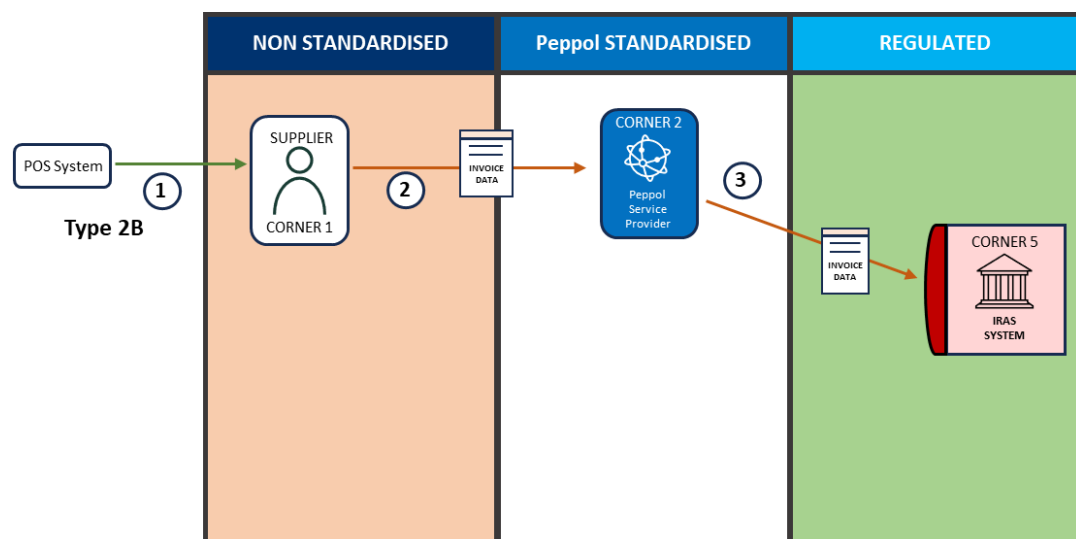


Figure 5

Type 2B is aggregated cash sales data collected from point-of-sale (“POS”) systems or simplified tax invoice (“STI”) transactions. They are allowed to be aggregated as the transactions are typically small in value and voluminous in nature. To further ease compliance, the frequency of aggregation will align with the business’ existing process.

For instance, a business may aggregate all sales transactions in the POS system for posting into its accounting system on a daily basis.

These documents will be extracted directly from the solutions and should be submitted to IRAS system on a fixed interval, similar to Type 2A.

Business who is sending the aggregated invoice data to IRAS system is not required to provide customer details where details should be defaulted to “POS” for point-of-sale transactions and “STI” for simplified tax invoice transactions in the data package. Please refer to TX2 Annex B on the details to be provided for Type 2B.

For Type 1B

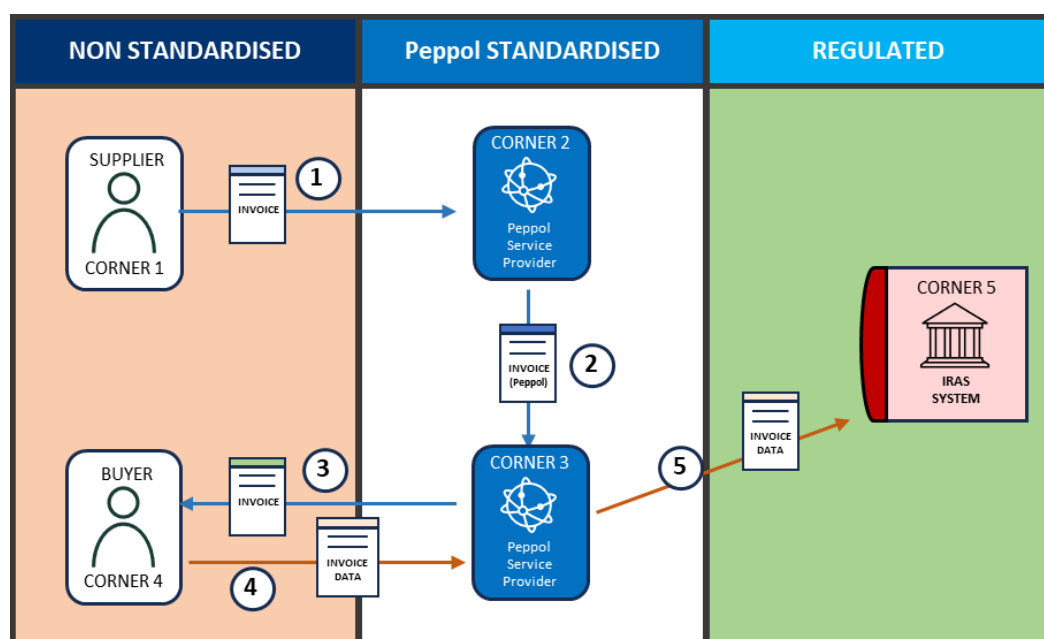


Figure 6

When a buyer receives the invoice or credit note documents from supplier via Peppol network, the invoice or /credit note will be ingested into the buyer’s Invoice System and be flipped into a purchase invoice. The invoice or credit note documents will be further processed with inputs required from the buyer (e.g. assigning correct purchase tax code, taxable purchase value, etc).

Once the buyer has accepted the invoice into the Invoice System, the accepted invoices are extracted directly from the solutions according to the data specifications and transmitted to IRAS system. Accepted invoices are defined as purchase invoices where buyers (C4) have approved for payment.

These documents will be extracted directly from the solutions and should be submitted to IRAS system on a fixed interval, similar to Type 2A.

Type 3A

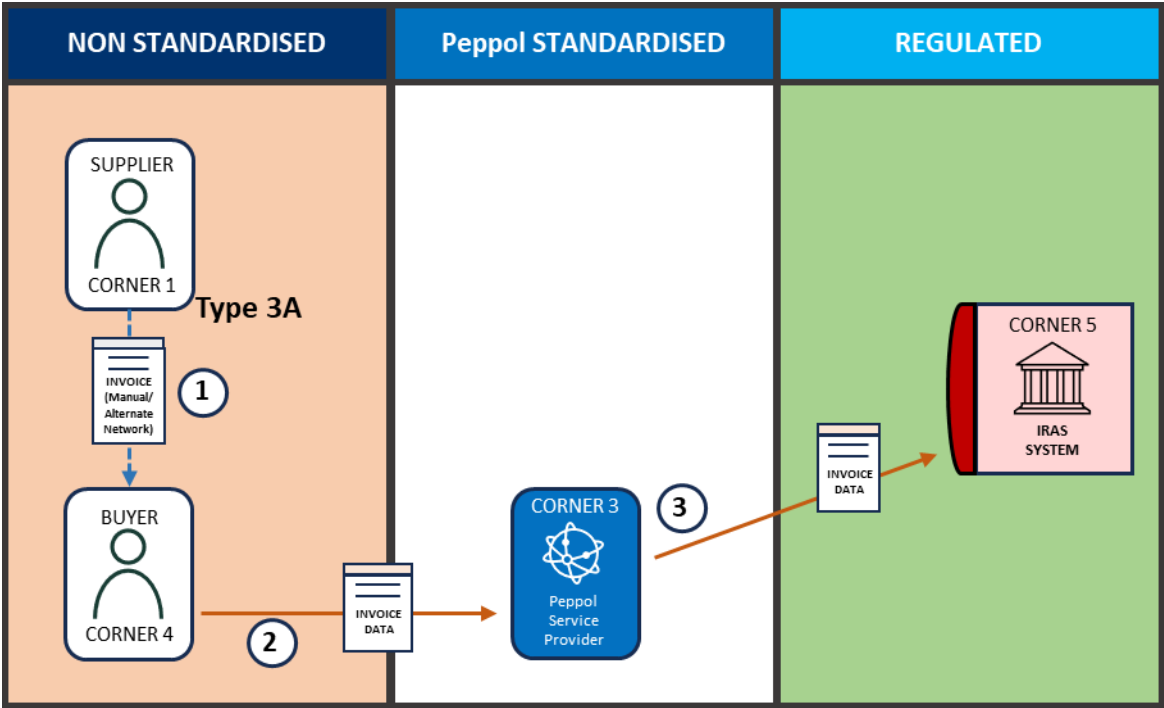


Figure 7

Like Type 1B, invoice or credit note documents received from Non Peppol delivery, using a traditional manual method (hardcopy or PDF over email) or an alternate mechanism (e.g. EDI or procurement platform), needs to be extracted and sent to IRAS system.

These documents will be extracted directly from the solutions and should be submitted to IRAS system on a fixed interval, similar to Type 2A.

Type 3B

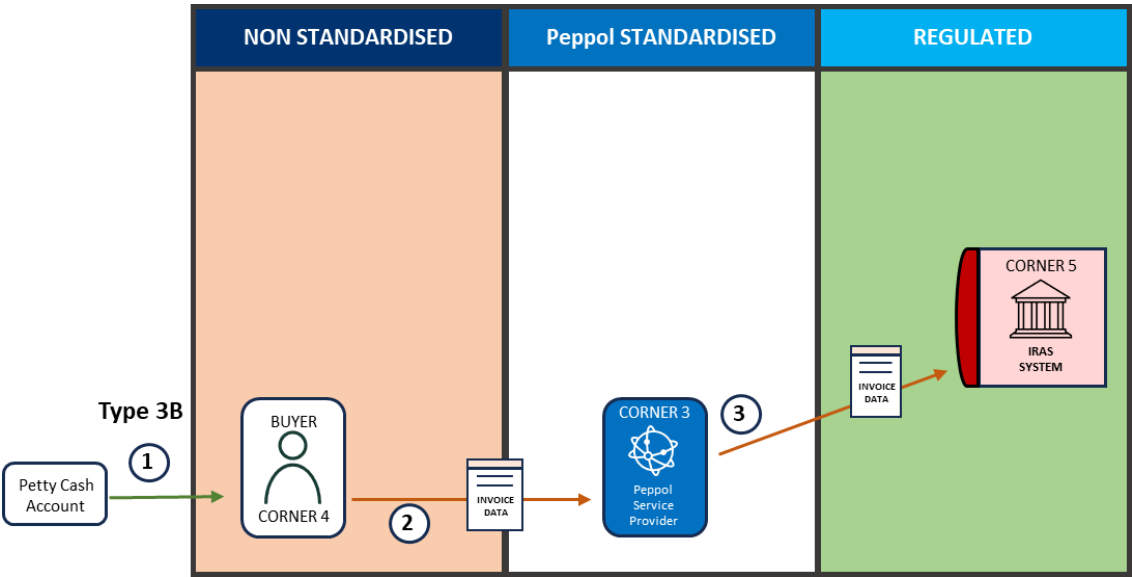


Figure 8

Type 3B are aggregated data from petty cash purchases (PCP) to be extracted and transmitted to IRAS system.

As such data may be voluminous, the invoice data for such transactions are to be aggregated on a regular basis e.g. daily/weekly/monthly before they are sent to IRAS.

Hence, like type 2B, there is no need to uniquely identify each supplier in the data package. Instead, where supplier details are required, it should be defaulted to “PCP”. Please refer to TX2 Annex B on the details to be provided for Type 3B.

These documents will be extracted directly from the solutions and should be submitted to IRAS system on a fixed interval, similar to Type 2A.

The table below summarises the data flows as explained above.

Data Flow	Peppol/ Non-Peppol	Item	Type of Transaction	Granularity of data to be sent	When invoice data is sent to IRAS system	Specifications
Type 1A	Peppol	Issued Invoices /Credit Note	Supply	Transaction level (Single)	When invoice is issued	Peppol Transaction (SG BIS or PINT@SG)
Type 2A	Non-Peppol	Issued Invoices /Credit Notes	Supply	Transaction level (Single)	The transactions should be submitted to IRAS system before or at the same time when the return is filed.	Solution-Extracted (Data specifications based on PINT@SG)
Type 2B	Non-Peppol	Aggregated point-of-sale (“POS” ¹) or simplified tax invoice (“STI” ²) transactions	Supply	Aggregated level Such as daily cash register sales or sales made via point-of-sale systems (tagged as “POS”) or simplified tax invoices issued (tagged as “STI”) consolidated in a single invoice and submitted to IRAS system on a regular interval		
Type 1B	Peppol	Accepted Invoices/Credit Notes	Purchase	Transaction level (Single/Bulk)		
Type 3A	Non-Peppol	Accepted Invoices/Credit Notes	Purchase	Transaction level (Single/Bulk)		

¹ Supplies made via point-of-sale (“POS”) systems.

² Supplies where simplified tax invoices (“STI”) are issued, even if they are not generated from POS systems. A simplified tax invoice can be issued instead of a regular tax invoice if the total amount payable for your supply (including GST) does not exceed \$1,000.

Data Flow	Peppol/ Non- Peppol	Item	Type of Transact- ion	Granularity of data to be sent	When invoice data is sent to IRAS system	Specifications
Type 3B	Non- Peppol	Aggregated Petty Cash Purchases (PCP ³)	Purchase	Aggregated level Such as petty cash purchases consolidated in a single invoice that is submitted to IRAS system on a regular interval		

4. GENERAL ROLES AND RESPONSIBILITIES

There are three parties who will need to implement system changes to meet the GST InvoiceNow Requirement and send invoice data to IRAS system. Details of technical and implementation specifications are provided in TX2 and TX3. Below is a summary of who they are and what they need to do:

4.1 IMDA Accredited Access Points

- a) Connect to IRAS system using the API interfaces.
- b) Provide interface options (typically API or SFTP) for solution providers and enterprises to transmit invoice and credit note documents to IRAS system. This interface is like what is currently provided for InvoiceNow data transmission with a differentiated paths to deliver document transactions for different destinations below:
 - Peppol only
 - IRAS only
 - Peppol and IRAS
- c) Provide the traceability and tracking of submissions to IRAS by sending the acknowledgement and status of each transaction to the solution providers and enterprises.
- d) Provide an GST InvoiceNow submission activation interface for solutions providers and direct GST-registered businesses.
- e) Maintain whitelist of entities allowed to submit invoice data to IRAS system
- f) [Optional] Provide passthrough Check GST Register API interface for solution providers and GST-registered businesses.

4.2 InvoiceNow-Ready Solution Providers (IRSP)

³ Petty cash purchases ("PCP"). Staff claims and purchases using corporate cards are also considered as "PCP" transactions.

- a) Extract all required data from the solution according to data specifications and package them for submission. IRSPs may choose to offload the data packaging to the Access Points. However, the responsibility of the data packaging remains with the IRSPs. There is no need for additional extraction of outbound invoices and credit notes that are already sent via InvoiceNow.
- b) Connect Invoice System to Access Point for transfer of data.
- c) Provide the traceability and tracking of submissions to IRAS by storing and displaying status of each transmission in the solution using transmission feedback from the Access Point.
- d) For all sales invoice documents created, add a Document UUID field and include in the data extracted and submitted to IRAS.
- e) Incorporate a GST InvoiceNow activation function for their users.
- f) [Optional] As part of the implementation of the GST InvoiceNow Requirement, IRAS is encouraging IRSPs and Transmitting Enterprises to build the validation check to detect wrongful GST charges. It is recommended to embed a Check GST Register algorithm to validate against the supplier GST Number (or "GSTN") on the invoices and credit notes and check if they are valid GSTNs. This can be done via the Check GST Register API, which may be obtained from the AP or directly from IRAS. With this API, solutions can check on incoming and outgoing transactions to ascertain if the suppliers are wrongly charging GST when they are not GST Registered and advise the business accordingly.

4.3 GST-registered business

If the GST-registered businesses are using an InvoiceNow-Ready Solution, they can participate in the submission of invoice data using the facilities provided by the solution. For GST-registered businesses who manages their in-house enterprise solution, the responsibilities are described below.

- a) Connect their in-house enterprise solution to an Access Point and register on InvoiceNow (if the enterprises have not done so).
- b) Extract all required data from the system and package them for submission to IRAS. GST-registered businesses may choose to offload the data packaging to the Access Points. However, the responsibility of the data packaging remains with the GST-registered businesses. No need for additional extraction of outbound invoices and credit notes that area already sent via InvoiceNow.
- c) Connect to Access Point to transfer the invoice data.
- d) Enable the traceability and tracking of submissions to IRAS by storing the status feedback by the Access Point.

- e) For each sales invoices generated, add a Document UUID field and include in the data extracted and submitted to IRAS.
- f) [Optional]. As part of the implementation of the GST InvoiceNow Requirement, IRAS is encouraging IRSPs and Transmitting Enterprises to build the validation check to detect wrongful GST charges. It is embed a Check GST Register algorithm to validate against the supplier GST Number (or "GSTN") on the invoices or credit notes and check if they are valid GSTNs. This is done via the Check GST Register API, which may be obtained from the AP or directly from IRAS. Using this API, solutions can check on incoming and outgoing transactions to ascertain if the suppliers are wrongly charging GST when they are not GST Registered and advise the business accordingly.

ANNEX- GLOSSARY

Document UUID	A unique value used to uniquely identify the invoice or credit note document for submission to IRAS system In general, a UUID (Universal Unique Identifier) is a 128-bit value used to uniquely identify an object or entity on the internet.
GST-registered business	A business entity that is registered with IRAS for GST claims and submissions.
Invoice	An invoice is a business document issued by a seller to a buyer relating to a sale transaction and indicating the products, quantities, and agreed-upon prices for products or services the seller had provided the buyer. Unless otherwise specified, the use of the term Invoice in this document also applies to credit note, which is a business document issued by the seller and sent to the buyer when there is a reduction in the amount payable to the seller.
Invoice Data	A generic term used to include all business documents included in the submission requirement starting with invoices and including credit notes.
Invoice System(s)	GST-registered business use solutions to generate tax compliant invoices that conforms to IRAS' requirement. For this document, these solutions are generally named "Invoice System". The Invoice System is either a single system or combination of systems that contain invoice details. This could include but not limit to: i) ERP system ii) Billing system iii) Procurement system iv) Supply Chain system v) Accounts Payable/Receivable system vi) Accounting System vii) Other system that contains invoice data In addition to the above, there may be middleware solutions that tie the various elements into a whole for invoice data submission.
InvoiceNow	The nationwide e-invoicing network, used interchangeably with the term 'Peppol' in most cases.
Peppol Network	An e-delivery network enabling secure and reliable business document exchange between suppliers and buyers based on

	defined international standard that specifies the structure and content of data being exchanged through intermediary Peppol Service Providers. Used interchangeably with InvoiceNow Network when referring to the Singapore implementation.
IRSPs (InvoiceNow-Ready Solution Providers)	These are providers with productized solution that are pre-integrated to the InvoiceNow network via an IMDA Accredited Access Point, with features supporting IMDA's mandatory document support and Peppol connectivity and meet the GST InvoiceNow Requirement.
SBDH (Standard Business Document Header)	Peppol Message Envelope is a customization of the UN/CEFACT Standard Business Document Header (SBDH). The specification of SBDH can be found here https://docs.peppol.eu/edelivery/envelope/Peppol-EDN-Business-Message-Envelope-2.0.1-2023-08-17.pdf
Solution Extracted	Refers to invoice data extracted from the Invoice System and packaged for transmission to IRAS.
Submitter	GST-registered business who are obligated to comply to IRAS requirement for invoice data submission
Transmission UUID	A unique value used to uniquely identify the transmission of the invoice or credit note to IRAS system. For Peppol documents, the instance identifier standard UUID in the header will serve this purpose. In general, a UUID (Universal Unique Identifier) is a 128-bit value used to uniquely identify an object or entity on the internet.
Transmitting Enterprise	A GST-registered business who uses their in-house enterprise solution to perform the function of transmitting invoice data to IRAS system.