



# Singapore - GST InvoiceNow Requirement

## Introduction

From April 2028, GST-registered businesses in Singapore will need to submit invoice data directly to IRAS via InvoiceNow, and early adopters get access to grants, smoother implementation and earlier efficiency gains

Under a phased mandate running through 2031, all GST-registered businesses in Singapore will be required to transmit invoice data directly to the Inland Revenue Authority of Singapore (IRAS) via InvoiceNow.

Over time, a further 90,000 GST-registered businesses are expected to come onto the InvoiceNow network. Currently, more than 63,000 businesses are already on it. The move is part of Singapore's broader effort to help businesses go digital, improve efficiency and drive productivity gains.

Introduced in 2019 by the Infocomm Media Development Authority (IMDA), InvoiceNow is Singapore's nationwide e-invoicing network. Built on the internationally recognised Peppol standard, it allows businesses to exchange invoices directly between accounting systems in a structured digital format, eliminating manual data entry. Invoices are transmitted through IMDA-accredited Access Points Providers (APs) or InvoiceNow-Ready Solution Providers (IRSPs), which are certified service providers that connect businesses to the InvoiceNow network.

Invoice data transmitted through the network is encrypted and stored securely in line with public sector security requirements. As adoption grows, interoperability across the business ecosystem is expected to improve, cutting manual processes and boosting efficiency. By submitting invoice data directly to IRAS through the InvoiceNow network, businesses also benefit from improved tax compliance with faster GST audits and refunds.

The GST InvoiceNow Requirement is already being phased in for certain groups ahead of the full rollout between 2028 and 2031. Since Nov 1, 2025, businesses that apply for voluntary GST registration have been required to transmit invoice data to IRAS via the InvoiceNow network.

## Compliance Timeline

Compliance timelines are staggered by business size and registration profile:

| DATE                 | WHO IT APPLIES TO                                                                                                                                  |
|----------------------|----------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>April 1, 2028</b> | Business applying for compulsory GST registration on or after this date; GST-registered business with total annual supplies of S\$200,000 or below |
| <b>April 1, 2029</b> | GST-registered businesses with total annual supplies of S\$1 million or below                                                                      |
| <b>April 1, 2030</b> | GST-registered businesses with total annual supplies of S\$4 million or below                                                                      |
| <b>April 1, 2031</b> | GST-registered businesses with total annual supplies above S\$4 million                                                                            |



Existing GST-registered businesses can check their applicable timeline [using a self-help calculator on the IRAS GST InvoiceNow Requirement webpage](#). IRAS will also notify businesses that were registered before 2026 of their specific implementation dates by mid-2026.

For small and medium-sized enterprises (SMEs), Free-of-Charge (FOC) InvoiceNow Solution Packages are available for SMEs to get started at minimal cost while reaping the benefits early. Given the complexity of their existing systems, larger enterprises typically require more time for ERP integration, testing and operational adjustments, and should plan in advance to ensure a smooth transition.

For more information, visit the [GST InvoiceNow Requirement webpage](#)



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