SINGAPORE TAX | GST · E-INVOICING · INVOICENOW · IRAS

# Singapore e-invoicing: every GST-registered business on InvoiceNow by April 2031

Published 4 October 2026 · The Finance Intellect · Source-based summary

*IRAS and IMDA will bring all GST-registered businesses onto the InvoiceNow network in four yearly phases from 1 April 2028 to 1 April 2031, starting with the smallest.*

## Country reference

- Country: Singapore (Wave 1 expansion country)
- Authorities: Inland Revenue Authority of Singapore (IRAS); Infocomm Media Development Authority (IMDA)
- Topic: GST InvoiceNow Requirement: submission of invoice data to IRAS through the InvoiceNow network
- Key date: Announced 26 February 2026; phases on 1 April 2028, 2029, 2030 and 2031
- Law: Goods and Services Tax Act 1993

## What was announced

At the Ministry of Finance Committee of Supply debate, the Government said all GST-registered businesses will be required to join InvoiceNow, Singapore's Peppol-based e-invoicing network, and submit invoice data directly to IRAS. The IRAS factsheet of 26 February 2026 counts more than 63,000 businesses on the network and expects about 90,000 more to join.

## The timeline

- 1 November 2025: companies that register for GST voluntarily within six months of incorporation.
- 1 April 2026: every new voluntary GST registrant, whatever its incorporation date or structure.
- 1 April 2028: new compulsory registrants, and existing registrants with total annual supplies of S$200,000 or below.
- 1 April 2029: existing registrants with total annual supplies of S$1 million or below.
- 1 April 2030: existing registrants with total annual supplies of S$4 million or below.
- 1 April 2031: existing registrants with total annual supplies above S$4 million.

Total annual supplies means standard-rated, zero-rated and exempt supplies (Box 4 of the GST return) for accounting periods ending in calendar year 2025. IRAS began notifying businesses of their date in mid-2026 and publishes an implementation date calculator.

## What must be sent, and when

- Invoice data for standard-rated and zero-rated supplies and purchases, and exempt supplies.
- Not required: reverse charge transactions, exempt financial services, import permits and deemed supplies.
- Due by the earlier of the date the relevant GST return is filed and its filing due date.

- Excluded: overseas entities, including Overseas Vendor Registration businesses, and businesses registered wholly because of reverse charge.

## Support

- GST InvoiceNow Transition Grant: up to S$1,000 for businesses with annual supplies of S$4 million or below, and up to S$5,000 for larger businesses.
- Free solution packages are available up to 31 March 2031.
- SMEs can also use the Productivity Solutions Grant for up to 50% of eligible software subscription costs.

## What to do now

- Check your date with the IRAS calculator, using Box 4 for periods ending in 2025.
- Ask your accounting or ERP vendor whether the product is InvoiceNow-Ready; in-house systems need an accredited Access Point Provider.
- Register for a Peppol ID and switch on the GST InvoiceNow submission feature before the deadline.

## Our take

Singapore is moving in the same direction as the United Arab Emirates and Saudi Arabia: structured invoices that reach the tax authority through accredited providers. Groups active in all three should plan one invoice data model and one master data clean-up, not three separate projects.

## Sources

- IRAS: Extension of GST InvoiceNow Requirement to all GST-registered businesses by April 2031
- IRAS: GST InvoiceNow Requirement

**Important.** This summary is for general information and is not tax, legal or financial advice. It is based on public Inland Revenue Authority of Singapore publications and may be incomplete or out of date. The official legislation and guidance prevail; check the official text before acting.

**ABOUT THE FINANCE INTELLECT**

A Finance Knowledge & Resource Platform by Neocor Consultancy. Weekly tax and finance insights, Excel templates, calculators and a learning hub for finance leaders and professionals.

**Platform:** thefinanceintellect.com | **Owner:** neocorconsultancy.com