SINGAPORE TAX | GST · COMPLIANCE · KEY FACTS · IRAS

Singapore GST key facts: rate, registration, filing dates and penalties

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GST is 9%. Registration is compulsory above S$1 million of taxable turnover, and returns and payment are due one month after each accounting period. The next quarterly date is 31 October 2026.

Country reference

- Country: Singapore (Wave 1 expansion country)
- Authorities: Inland Revenue Authority of Singapore (IRAS)
- Topic: Goods and Services Tax: rate, registration, filing and penalties
- Key date: 31 October 2026 for the July to September 2026 quarter
- Law: Goods and Services Tax Act 1993

Rate

The GST rate is 9%. It was introduced at 3% on 1 April 1994, stood at 7% from 1 July 2007 to 31 December 2022 and at 8% during 2023. Registered businesses charge 9% on sales of goods and services in Singapore unless the sale is zero-rated or exempt.

When registration is compulsory

- Retrospective view: taxable turnover for the calendar year exceeded S$1 million. Apply between 1 and 30 January; registration takes effect on 1 March.
- Prospective view: you can reasonably expect taxable turnover above S$1 million in the next 12 months, supported by documents such as signed contracts. Apply within 30 days of the forecast. For liabilities arising on or after 1 July 2025, registration takes effect two months from the forecast date.
- Taxable turnover counts standard-rated and zero-rated supplies. It leaves out exempt supplies, out-of-scope supplies and sales of capital assets.
- Registration can also arise under the reverse charge and overseas vendor registration rules.

Filing and payment

- Returns and payment are due one month after the end of the accounting period: 30 April, 31 July, 31 October and 31 January for standard quarters.
- With GIRO, the deduction is on the 15th of the month after the due date.
- A nil return is still required when there is no business activity.
- IRAS generally grants no extensions, except for newly registered businesses and listed reasons.

Penalties

- Late submission: S$200 immediately, then S$200 for each completed month the return is outstanding, up to S$10,000 per return.
- IRAS may issue an estimated assessment and add a 5% late payment penalty to the estimated tax.
- Persons running the business, including directors, may be summoned to court.

Coming next

All GST-registered businesses must submit invoice data to IRAS through InvoiceNow, in phases from 1 April 2028 to 1 April 2031. Records must be kept for at least five years.

What to do now

- Track rolling 12-month taxable turnover every month against S$1 million.
- Put the four filing dates in the close calendar and set up GIRO.
- File the July to September 2026 return and pay by 31 October 2026.

Our take

Singapore's threshold test has two limbs, and the prospective one catches businesses that sign one large contract. Finance teams used to a single backward-looking threshold should add a forward check to every major new deal.

Sources

- IRAS: Prevailing GST rate
- IRAS: Do I need to register for GST
- IRAS: GST due dates and requests for extension
- IRAS: Late filing or non-filing of GST returns
- 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.

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