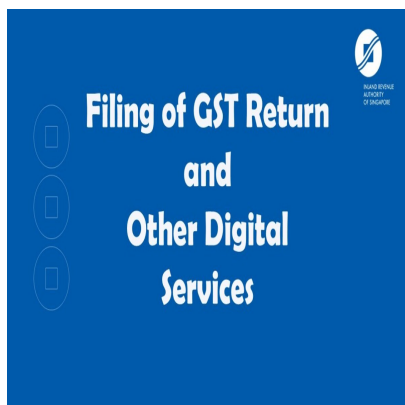




31 July 2026 GST Return Deadline: An Aprâ??Jun Filing Checklist

Description

If a Singapore GST-registered business has a prescribed accounting period ending in June 2026, its GST return and payment are generally due by 31 July 2026. A common quarterly period is 1 April to 30 June, but the business should verify the exact period shown in myTax Portal. File a nil return even when there were no transactions.

This checklist was checked against IRAS pages on 15 July 2026. It is designed for review before submission, not as a substitute for the businessâ??s records or tax advice.

31 July 2026 GST return deadline: who is in scope?

IRAS requires a GST return and payment one month after the end of the prescribed accounting period. Its [due-date guidance](#) gives 31 July for an April-to-June quarter. A business on a special accounting period still uses the one-month rule, so it should follow the period displayed in myTax Portal rather than copying another companyâ??s calendar.

Where the business pays by GIRO, IRAS states that a return filed by 31 July is generally deducted on 15 August. GIRO does not extend the filing deadline, and an unsuccessful deduction can create a late-payment problem. Check the bank mandate, limit and available funds before deduction day.

Control date

Action

15 July	Close sales and purchase ledgers; identify missing documents and unusual transactions.
22 July	Complete the first GST reconciliation and resolve differences with the general ledger.
28 July	Approver reviews the return, evidence and payment method.
31 July	Submit the GST return and pay unless valid GIRO arrangements apply.
15 August	Expected GIRO deduction date for a timely 31 July filing; verify the debit.

The first three dates are a recommended internal timetable, not statutory dates. They create room to investigate instead of entering unsupported adjustments on filing day.

Reconcile before opening the form

The GST F5 return uses Boxes 1â??17 for the main return fields. Boxes 18â??21 apply conditionally to businesses that answer the reverse-charge or electronic-marketplace-operator questions with â??Yesâ??. IRASâ??s [completion guidance](#) explains what belongs in them. A useful close starts with source records and produces a return, rather than starting from last quarterâ??s form and changing totals.

1. **Sales:** reconcile standard-rated, zero-rated and exempt supplies to the sales ledger and general ledger. Confirm that sales of business assets and relevant deemed supplies are not missed.
2. **Output tax:** check tax-point timing, credit notes, deposits and rate treatment. The value of standard-rated supplies and output tax are separate return entries.
3. **Purchases:** reconcile purchases and expenses, then distinguish accounting cost from GST input tax that is legally claimable.
4. **Input tax:** inspect tax invoices and import evidence. Remove private, non-business, blocked or otherwise disallowed claims.
5. **Exports and zero-rating:** retain the evidence required to support zero-rated treatment; an overseas customer address alone may not establish it.
6. **Exceptions:** review bad-debt relief, reverse charge, imported services, customer accounting, gifts and private use where relevant to the business.

IRAS specifically flags gifts costing more than S\$200 where input tax was claimed and sales or disposal of business assets as items that may affect output tax. It also expects figures to be reported in Singapore dollars. If a source ledger is in another currency, retain the conversion basis and make sure the rate is applied consistently.

Use variance analysis to find errors

Compare the draft return with the previous quarter and the same quarter a year earlier. Large changes in the ratio of output tax to standard-rated supplies, input tax to purchases, or zero-rated supplies to total sales deserve an explanation. Also compare the net GST position with cash receipts and payments where timing differences are material. A variance is not proof of an error; it is a prompt to inspect transactions before submission. Record the explanation, reviewer and supporting report so the same question does not have to be reconstructed later.

Approval and filing evidence

Under the [IRAS e-filing process](#), the person submitting needs the appropriate Corppass authorisation. A preparer can assemble the numbers, but the authorised approver should understand material movements, unusual treatments and unresolved differences before submission.

Save the acknowledgement after filing. Keep the return, detailed reconciliation, trial balance, transaction listings, invoices and import documents, zero-rating support, review notes, explanations of adjustments and payment proof together. The goal is to allow a later reviewer to move from each material return amount back to the underlying evidence.

InvoiceNow does not replace the GST return

InvoiceNow and GST filing are related but distinct. InvoiceNow transmits structured invoice data through the nationwide network and, for businesses in scope, prescribed data to IRAS. The GST F5 remains the statutory summary return. Connecting an accounting product or transmitting invoices does not by itself submit the quarterly return or make the figures correct.

Businesses planning ahead can read LBRD's [GST InvoiceNow timeline and grants guide](#). For broader financial context, browse the [money section](#) and [Singapore business coverage](#).

What happens if the return is late?

IRAS's [late-filing page](#) states that a S\$200 penalty is imposed immediately after the due date, with another S\$200 for each completed month that the return remains outstanding, up to S\$10,000 for each outstanding return. IRAS may issue an estimated assessment. A 5% late-payment penalty can also apply to unpaid tax. Repeated non-filing can lead to prosecution, where the court may impose a fine of up to S\$5,000.

Extensions are generally not granted. IRAS describes limited situations in which a request may be considered and asks for it, with supporting evidence, at least five working days before the deadline. A request is not a reason to stop preparing or to assume approval.

Final ten-minute check

- Correct legal entity, GST number and prescribed period.
- Sales, purchases, output tax and input tax tied to reconciliations.
- Exceptional transactions reviewed and documented.
- Singapore-dollar conversions supported.
- Approver's Corppass access tested.
- Payment or GIRO funding confirmed.
- Acknowledgement and evidence pack saved after filing.

The filing deadline is the last control, not the first. A disciplined close produces explainable numbers several days before 31 July, gives the approver time to challenge them and leaves an evidence trail after the button is pressed.

After payment, close the period only when the filing acknowledgement and bank records fully agree.

Date Created

15/07/2026

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