



GST InvoiceNow Data: Reconcile What Must Be Transmitted and When

Description

Answer first: A business under the GST InvoiceNow requirement needs a transaction reconciliation, not merely an e-invoice switch. Map source documents to accounting entries, transmission status, corrections and the GST period.

A GST-registered business configuring an InvoiceNow-ready accounting solution needs a decision record, not a pile of loosely related links. The task here is to map invoice, credit note, retail and excluded transactions to the correct data-transmission event and reconcile the result to gst records. An eligibility signal, headline, displayed price or preliminary response is not presented as a secured outcome.

Before acting, write down the exact date, amount, person, place or account that makes this reader's case different from the general rule. That context check prevents a broadly correct source from being applied to the wrong transaction, household, journey or service.

What the official sources establish

Confirm the IRAS cohort

IRAS publishes the applicable scope and phased implementation. This point is grounded in the [primary official source](#).

Practical control: Use the business's own facts rather than another company's date. Put the evidence beside the decision it supports, name its owner and set a stop condition for any missing or conflicting detail.

Understand the network

IMDA explains InvoiceNow as the nationwide Peppol-based framework. This point is grounded in the [supporting official source](#).

Practical control: Verify the access point and accounting solution support required flows. Preserve the current authority page and the reader's own record separately, so a general rule is not mistaken for case approval.

Control sales and purchases separately

Invoices, supplier records and credit notes fail at different points. This point is grounded in the [primary official source](#).

Practical control: Give each flow its own count and exception queue. Date the check and state whether the result is confirmed, conditional or illustrative. Recheck it if the underlying event changes.

Transmission is not tax validation

An accepted record can still carry a wrong GST code, date or value. This point is grounded in the [primary official source](#).

Practical control: Reconcile network status with ledger and tax coding. Keep a short audit trail: question asked, source opened, answer found, limitation noted and action authorised.

Preserve correction chains

Overwriting can break the source-to-return trail. This point is grounded in the [primary official source](#).

Practical control: Retain original identifiers and correction documents. Record the source date, the case-specific input and the final readback. An unanswered field remains open; it does not become a working fact.

Decision table

Control point	Action	Authority
Confirm the IRAS cohort	Use the business's own facts rather than another company's date.	primary official source
Understand the network	Verify the access point and accounting solution support required flows.	supporting official source
Control sales and purchases separately	Give each flow its own count and exception queue.	primary official source
Transmission is not tax validation	Reconcile network status with ledger and tax coding.	primary official source
Preserve correction chains	Retain original identifiers and correction documents.	primary official source

Disputed rows stay open until a responsible source or record resolves them. Assign every open item to the person who can obtain the authoritative readback.

Two original value tools

A transaction-by-transaction transmission matrix with exception flags

This first tool organises the decision evidence. Use it to compare evidence that would otherwise sit in separate emails or portals. Label estimates and unresolved items plainly, and do not let a total conceal an unsupported component.

A month-end three-way reconciliation between source documents, InvoiceNow data and GST reporting

This second tool supplies an independent cross-check. Complete it before committing money, consent or travel. A later correction should be appended with its date, not silently replace the record that informed the earlier decision.

Worked example

An invoice is accepted by the network but posted with the wrong GST code. The transmission report looks successful, while the period bridge flags the tax variance and keeps it out of the return until corrected.

This is a method demonstration, not a quotation, forecast, visit or promised result.

Five failure modes to avoid

- Using a convenient proxy instead of resolving “confirm the iras cohort”.
- Using a convenient proxy instead of resolving “understand the network”.
- Using a convenient proxy instead of resolving “control sales and purchases separately”.
- Using a convenient proxy instead of resolving “transmission is not tax validation”.
- Using a convenient proxy instead of resolving “preserve correction chains”.

The common risk is moving from incomplete evidence to action without a stop condition. Resolving the correct record early is safer than reconstructing it after a submission, payment, booking, medical change or dispute.

Action checklist

1. Use the business’s own facts rather than another company’s date. Keep the evidence that supports: IRAS publishes the applicable scope and phased implementation.
2. Verify the access point and accounting solution support required flows. Keep the evidence that supports: IMDA explains InvoiceNow as the nationwide Peppol-based framework.
3. Give each flow its own count and exception queue. Keep the evidence that supports: Invoices, supplier records and credit notes fail at different points.

4. Reconcile network status with ledger and tax coding. Keep the evidence that supports: An accepted record can still carry a wrong GST code, date or value.
5. Retain original identifiers and correction documents. Keep the evidence that supports: Overwriting can break the source-to-return trail.

A dated receipt or status readback closes the checklist; memory does not. A named owner and a dated follow-up prevent an unresolved point from disappearing between people.

Limits and live verification

IRAS guidance, GST law and the company's actual cohort govern. Complex supplies, imports, adjustments and software configurations require transaction-specific review.

At the point of action, reopen the [primary official source](#) and [supporting official source](#). Together they supply the central rule and a separate legal, operational or verification layer. Consequential details should not be inherited from a commercial summary.

Related LBRD guides

- [continue with GST Time of Supply: Reconcile Invoice and Payment Dates](#)
- [continue with GST Tax Invoice or Receipt? A Singapore Billing Map](#)

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