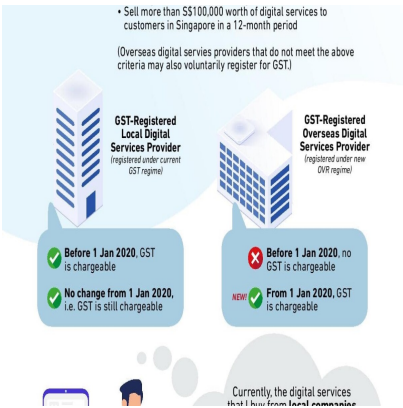




GST Reverse Charge: Test Imported Services in Four Steps

Description

Reverse charge mainly affects GST-registered businesses that cannot claim input tax in full. They account for GST on imported services and, since 2023, covered low-value goods as though they supplied them themselves, subject to exclusions and normal input-tax rules.

This guide is for a singapore finance team buying services or low-value goods from overseas suppliers. Its job is specific: decide whether reverse charge applies and record the transaction correctly in the gst return. Use the table first, then the worked example and checklist; keep any calculation as a labelled estimate until the controlling body or live service confirms it.

GST reverse charge imported services Singapore: the decision table

Situation	Practical next step
GST-registered with full input recovery	Reverse charge generally does not apply on this basis
GST-registered but partly exempt or non-business receipts	Test each imported service or low-value good
Not GST-registered but imports are large	Test the S\$1 million registration threshold
Transaction is excluded or zero-rate-equivalent	Document the exclusion before omitting it

The table separates the common branches that lead to different outcomes. It is not a substitute for reading the current source: re-open the cited authority on the day the decision is made, especially where a deadline, rate, eligibility rule, opening condition or safety instruction is involved.

Start with the controlling rule

IRAS identifies partially exempt businesses, charities with non-business receipts and similar recipients as common reverse-charge businesses. [IRAS GST and the digital economy](#).

In the return, IRAS currently directs RC businesses to answer Box 14 and report the relevant imported-services or low-value-goods value in the prescribed boxes. [IRAS completing the GST return](#).

These two checks define the reader's starting position. Record the date and the facts used, because a later application, booking or dispute is easier to resolve when the original basis is visible.

Apply the rule to the real decision

Imported services have been in scope since 1 January 2020; low-value goods were added from 1 January 2023. [IRAS GST and the digital economy](#).

The return instructions place the taxable purchase value and output tax in separate fields and allow input tax only under the normal recovery rules. [IRAS completing the GST return](#).

Do not compress separate conditions into a single yes-or-no answer. Work through the eligibility, timing, amount and evidence questions in that order, and stop if a live record does not match the assumption.

Build the evidence trail

A non-registered business that would not receive full input recovery must test taxable turnover plus imported services and low-value goods against S\$1 million over 12 months. [IRAS GST and the digital economy](#).

Refund adjustments can arise when an overseas supplier remains unpaid for 12 months; use the current e-Tax Guide conditions before changing the return. [IRAS completing the GST return](#).

Save the relevant confirmation, receipt, official result or case reference. This is not administrative decoration: it is the record that allows the authority, provider or household to reconstruct what happened.

Know the limit of the answer

Excluded services include specified exempt, zero-rate-equivalent and certain government supplies; classify the supply, not the vendor's marketing label. [IRAS GST and the digital economy](#).

The return is in Singapore dollars, so preserve the invoice, payment date, exchange-rate basis and calculation. [IRAS completing the GST return](#).

This guide resolves the general task for a Singapore reader. It does not replace an individual notice, contract, clinical assessment, legal advice or an officer's direction at the point of service.

Worked Singapore example

A partially exempt Singapore business buys S\$10,000 of overseas consultancy. At 9%, the gross output-tax calculation is S\$900 before considering exclusions or input-tax recovery. This is an editorial illustration, not a filing instruction. The finance team maps the transaction to the live return and retains the exchange-rate evidence.

The example shows the method, not a promised outcome. Replace its dates, balances, prices, route conditions or personal facts with the reader’s own information. Where the example performs arithmetic, it is an editorial calculation and should be reconciled against the live statement, bill or official calculator.

Action checklist

1. Confirm GST registration and input-recovery position

2. Classify the imported supply

3. Test statutory exclusions

4. Determine the time and value of supply

5. Calculate output tax and recoverable input tax separately

6. Map the values to the live return boxes

7. Retain invoices, payment and exchange-rate records

Work through the list in sequence. If one item cannot be verified, record the gap and use the official contact route rather than guessing. Keep screenshots only as supporting evidence; the live authority page and issued document remain controlling.

Two original tools in this guide

A four-gate reverse-charge applicability test. This converts the source material into a reusable decision aid. Copy it into a note or spreadsheet and enter only verified personal inputs.

A worked S\$10,000 transaction mapped from invoice evidence to return fields. This is the final control before an irreversible payment, submission, booking, journey or household decision. It is an editorial framework derived from the sources, not an official form.

Primary-source ledger

Official or primary source	Material claims checked
IRAS GST and the digital economy	Who is an RC business, imported-services scope, low-value goods and the S\$1 million registration test.
IRAS completing the GST return	Current return-box reporting for reverse-charge transactions.

Each inline link sits beside the claim it is intended to support. Both source pages were opened during the evidence pass. If a page is revised after publication, use the latest controlling text and treat this article’s worked examples as historical calculations rather than fresh official advice.

Errors that change the outcome

- Assuming overseas invoices are outside Singapore GST
- Claiming full input tax despite partial exemption
- Ignoring low-value goods
- Using vendor location instead of supply classification
- Entering the tax and taxable value in the same box

The recurring failure is to act on a familiar label without checking its definition. Preserve the original notice, policy wording, booking terms, eligibility record or authority response so that a later review starts from evidence rather than memory.

Continue with the next useful step

For the adjacent task, read [check the GST document trail](#). If the decision moves into another stage, continue with [separate imported-service payments from withholding-tax questions](#). These links were selected for reader progression, not as mechanical category links.

Questions readers ask

Who is most likely affected?

GST-registered recipients not entitled to full input-tax credit. [IRAS GST and the digital economy](#).

Are all imported services included?

No. IRAS lists specific exclusions that must be tested. [IRAS completing the GST return](#).

Can a non-registered business be affected?

Yes, if the registration test including relevant imports exceeds S\$1 million. [IRAS GST and the digital economy](#).

Accuracy note: This article was checked against the linked primary sources on 2026-07-25. Individual facts and live services can change. No interview, first-hand use, first-hand meal, price check or field observation is claimed unless expressly stated.

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