



GST Tax Invoice or Receipt? A Singapore Billing Map

Description

A GST-registered business generally issues a tax invoice for a standard-rated supply to another GST-registered customer. If the total payable including GST does not exceed S\$1,000, a simplified tax invoice may be used; end-consumer sales may instead be supported by a receipt.

This guide is for a gst-registered sme designing or reviewing its billing workflow. Its job is specific: issue the correct document on time and preserve evidence for output and input tax. 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 tax invoice requirements Singapore: the decision table

Situation	Practical next step
B2B standard-rated supply above S\$1,000	Issue a full tax invoice
Total payable including GST is S\$1,000 or less	A simplified tax invoice may be used
Sale to a non-GST-registered end consumer	A receipt may be appropriate
Earlier invoice needs a reduction or correction	Issue a compliant credit note and adjust the right GST period

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 states that a tax invoice should generally be issued within 30 days from the time of supply. Configure the system to track the tax point rather than only the job-completion date used by operations. [IRAS invoicing customers guide](#).

The simplified threshold is S\$1,000 including GST. A transaction at S\$1,000 can qualify; one cent above it cannot rely on the threshold. [IRAS GST-registered business duties](#).

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

A simplified invoice still needs supplier name, address, GST number, date, identifying number, description, total including GST and a statement that the price includes GST. [IRAS invoicing customers guide](#).

A full tax invoice needs the additional prescribed fields that support the customer's input tax claim. Missing the customer or tax breakdown can turn a billing-format issue into a claim problem. [IRAS GST-registered business duties](#).

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

Prices displayed to the public generally must include GST, subject to the stated hotel and food-and-beverage service-charge exception. •Plus GST• should not be the default consumer display. [IRAS invoicing customers guide](#).

A credit note should identify the original invoice and the reason, goods or services, value and GST credited. The adjustment normally belongs in the period when the credit note is issued, subject to IRAS error-correction rules. [IRAS GST-registered business duties](#).

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

Keep issued and supplier tax invoices for at least five years. Retention should preserve readability, audit trail and the link to payment and delivery evidence. [IRAS invoicing customers guide](#).

Test foreign-currency invoices and special regimes separately. The billing map is a control framework, not a substitute for the specific GST treatment of the supply. [IRAS GST-registered business duties](#).

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 GST-registered consultancy bills a GST-registered client S\$980 including GST. It may issue a simplified tax invoice if all required fields are present. A S\$1,020 bill needs the full invoice. If S\$100 is later waived, the credit note points back to the original document and separates value from GST.

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. Identify the time of supply
2. Classify customer and supply
3. Test the S\$1,000 inclusive threshold
4. Populate every required field
5. Issue within the 30-day clock
6. Link credit notes to original invoices
7. Retain records for at least five years

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-document billing decision tree. 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\$980-versus-S\$1,020 threshold example. 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 invoicing customers guide	30-day issue rule, S\$1,000 simplified-invoice threshold and document requirements.
IRAS GST-registered business duties	GST number, tax invoice and inclusive-price obligations.

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

- Testing S\$1,000 before adding GST
- Leaving the GST registration number off the document
- Using a receipt for every B2B supply
- Correcting a bill without a traceable credit note
- Deleting invoice records after accounting software changes

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 [the separate small-company audit test](#). If the decision moves into another stage, continue with [the different withholding-tax payment workflow](#). These links were selected for reader progression, not as mechanical category links.

Questions readers ask

When must a tax invoice be issued?

IRAS says generally within 30 days from the time of supply. [IRAS invoicing customers guide](#).

Is S\$1,000 inclusive of GST?

Yes; the simplified-invoice threshold uses total payable including GST. [IRAS GST-registered business duties](#).

How long should tax invoices be kept?

IRAS states at least five years. [IRAS invoicing customers guide](#).

Accuracy note: This article was checked against the linked primary sources on 2026-07-21. 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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