



Tax Bulletin

March 2026

GST InvoiceNow requirement becomes compulsory – Are your systems and processes ready?

Background

In our Tax Bulletins in [June 2024](#) and [December 2024](#), we shared on the mandatory adoption of the GST InvoiceNow Requirement from 1 November 2025 for all newly incorporated companies that voluntarily apply for GST registration within 6 months of their incorporation date.

The mandatory requirement will be extended to all businesses that voluntarily apply for GST registration from 1 April 2026 regardless of the date of incorporation.

Key highlights from recent announcement

On 26 February 2026 at the [Ministry of Finance Committee of Supply \(“COS”\) Debate 2026](#), the implementation plan for InvoiceNow was announced for the rest of the GST-registered businesses. The roll out will be in phases to allow sufficient lead time for businesses to prepare for the transition.

The government’s target is for all GST-registered businesses to adopt GST InvoiceNow and submit invoice data directly to the Inland Revenue Authority of Singapore (“IRAS”) via the InvoiceNow network by 1 April 2031.

The [IRAS e-tax guide](#) on “Adopting GST InvoiceNow Requirement for GST-registered Businesses” has been updated with more details of the progressive rollout plan and examples of how the conditions and requirements apply (second edition published on 9 March 2026).

When will my business be mandatorily required to adopt GST InvoiceNow?

The mandatory adoption of the GST InvoiceNow for GST registrants and existing GST-registered businesses will be implemented according to the following schedule:

| Implementation date | Affected businesses |
|---------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1 April 2028 | <ul style="list-style-type: none"> All new compulsory GST-registrants Existing GST-registered businesses with total annual supplies ≤ S\$200,000 |
| 1 April 2029 | <ul style="list-style-type: none"> Existing GST-registered businesses with total annual supplies ≤ S\$1 million |
| 1 April 2030 | <ul style="list-style-type: none"> Existing GST-registered businesses with total annual supplies ≤ S\$4 million |
| 1 April 2031 | <ul style="list-style-type: none"> Existing GST-registered businesses with total annual supplies >S\$4 million |

The total annual supplies refer to the total value of standard-rated, zero-rated and exempt supplies made in all the prescribed accounting periods ending in calendar year 2025.

For GST-registered businesses that were registered before 2026, the IRAS will inform them of their mandatory implementation date by mid-2026.

Legislative amendments will be enacted to implement the GST InvoiceNow Requirement for the GST-registered businesses.

Are there benefits to being an early adopter of the GST InvoiceNow Requirement?

Early adopters can receive financial support and gain more time to prepare for the mandatory requirement. Grants of up to S\$1,000 will be available for small and medium enterprises while larger businesses who are early adopters can receive of up to S\$5,000. IMDA and IRAS will be providing more details on the grant scheme.

Businesses are encouraged to come onboard early and plan ahead to ensure successful implementation of GST InvoiceNow Requirement. Early adoption also allows businesses to identify and resolve any implementation issues ahead of time.

What should businesses start to do?

The announcement of the GST InvoiceNow Requirement implementation schedule provides clarity with regard to the timing by which businesses should take steps to start their preparation for what has been an inevitability for some time now. This is particularly urgent for businesses falling into the earlier phases of the rollout.

We set out below an overview of a possible roadmap for implementation and our recommendations on the steps that businesses can take to prepare to onboard to InvoiceNow.

Getting prepared

- Businesses are encouraged to understand the GST InvoiceNow Requirement in the [IRAS e-tax guide](#), and to assess how they would be affected by the requirements.
- Key stakeholders, particularly Tax and Finance, should be identified and informed of the upcoming changes.

Impact analysis

- Undertaking an impact assessment allows businesses to identify gaps between the current and the required state from a **data**, **process** and **systems** perspective.
- With the impact analysis, businesses can evaluate their readiness to implement the GST InvoiceNow Requirement and the extent of changes required, such as:
 - **Data** – whether all the mandatory data elements are available and captured for transmission to the IRAS
 - **Processes** – what changes in processes (e.g. data collection, GST return preparation, invoice generation / recording) are required to comply with the GST InvoiceNow Requirement
 - **Systems** – changes required to the existing systems and/or adoption of InvoiceNow-compatible solutions to enable transmission of invoice data to customers and the IRAS.
- Conducting an impact assessment also allows businesses to have a proper understanding of the GST InvoiceNow Requirement. If there are areas for which the applicable rules to their transactions are unclear, this gives businesses the opportunity to seek clarification from the IRAS early.

What should businesses start to do? (cont.)

Implementation

- Businesses will need to partner with their selected service providers on certain aspects of the implementation, such as:
 - To register for Peppol ID
 - To activate the InvoiceNow feature for accounting/finance or in ERP systems which are InvoiceNow-ready
 - To perform external integration by engaging an Access Point Provider to transmit the invoice data through the InvoiceNow network.

Businesses can refer to the [IMDA website](#) for the list of accredited [InvoiceNow Ready Solution Providers](#) and [Access Point Providers](#).

Post-implementation

- From an operational perspective, businesses should put in place clear end-to-end processes for ongoing monitoring and timely issue resolution. This includes tracking e-invoicing transmissions, identifying and clearing exceptions, assigning ownership for remediation, and maintaining an audit trail of actions taken.
- From a GST compliance perspective, businesses should perform routine reconciliations between e-invoicing submissions and GST returns. As GST-registered businesses must transmit invoice data to IRAS under the GST InvoiceNow Requirement, they should be prepared to explain or reconcile any difference between the source data and the GST filings submitted to IRAS, supported by appropriate documentation and controls.

Early planning allows for a smoother and successful implementation where potential disruptions to daily operations can be managed and minimised.

PwC is here to help you navigate the GST InvoiceNow requirement with confidence with [our team of Tax and Technology professionals](#) and our in-house InvoiceNow solution. PwC is an accredited Peppol Service Provider and an IMDA-accredited Access Point Provider¹.

¹Accreditation under PwC Hungary

Contact us

Please feel free to get in touch with your usual PwC Singapore contact or any of our GST professionals below.

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