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## Correcting Errors Made in GST Return (Filing GST F7)

General tips on correcting errors made in your GST Returns by filing GST F7

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### Correcting Errors in Your GST Return

If you have made errors in your submitted GST F5/ F7/ F8 forms, you should file **GST F7** to correct the errors.

#### GST Forms ^

**GST F5:** Return for Periodic Filing of GST

**GST F7:** Return for Disclosing Errors on GST Returns Filed Previously

**GST F8:** Return for Final Filing of GST

### Administrative Concession for Correcting Errors

As an administrative concession, you may choose to adjust for the errors made in your next GST F5 if you meet **both** of these criteria:

- a. The **Net GST amount in error** (i.e. output tax error - input tax error) for all the affected prescribed accounting periods is **not more than \$1,500**; and
- b. The **total non-GST amounts in error** for (each of) the affected accounting period(s) is **not more than 5%** of the total value of supplies declared in the submitted GST return (i.e. Box 4). In the case where there was no supply made in the affected accounting period, the 5% rule applies to the total value of the taxable purchases (i.e. Box 5).

To determine whether you qualify for the administrative concession, please use the [GST F7 calculator](#).

However, the administrative concession does not apply to:

- Errors that affect Boxes 9 to 12 of your past GST F5.
- Errors made in your last return, GST F8.

**GST Amount in Error** ^

This refers to the error amount for Box 6 (Output Tax Due) and/or Box 7 (Input Tax and Refund Claimed) of your submitted GST return.

**Non-GST Amounts in Error** ^

This refers to all other error amounts made in your submitted GST returns that are not GST errors. For example, an error made to the value declared in Box 1 (Total Value of Standard-rated Supplies), Box 2 (Total Value of Zero-rated Supplies) or Box 5 (Total Value of Taxable Purchases).

**Example 1: Errors made in GST F5 Form** ^

In its GST F5 for the accounting period ended 31 Dec 2013, Company A has omitted a standard-rated supply (\$10,000 + GST \$700) and a taxable purchase (\$1,000 + GST \$70):

<b>Total Value of Supplies</b>	\$100,000
<b>Net GST Amount in Error</b>	\$630 (\$700 - \$70)
<b>Total Non-GST Amounts in Error</b>	= <b>\$11,000</b> (\$10,000 + \$1,000).

**Explanation**

The net GST amount in error is not more than \$1,500, which means Company A meets criteria (a).

The total non-GST amount in error is more than 5% of the \$100,000 declared as total supplies which fails criteria (b).

Company A does not qualify for the administrative concession in this case as it **does not meet both criteria** . It must file GST F7 for the accounting period ended 31 Dec 2013 to correct the errors made.

## Claim for GST overpaid or wrongly paid, or GST due to you

If you have over-accounted output tax or under-claimed input tax in your GST return, you may file GST F7 to make a claim for refund.

If you are uncertain of the GST treatment and wish to clarify the GST treatment before filing GST F7, you are required to provide the following information in your correspondence:

1. Description of the error or issue involved; and
2. Breakdown of the amount of GST to be refunded for all affected accounting periods;

A claim for GST refund containing the above information should be made within the time limit of **five** years from the end of the relevant accounting period(s) to which the claim relates. A valid claim for GST refund is considered to be made only when the full quantification of errors for all affected accounting periods is provided.

### Example 2: Providing Full Quantification for GST Refund Claim ^

If you assess that you have over-accounted for GST and wish to make a claim for the quarterly accounting periods from 1 Jul 2010 to 30 Sep 2010, you should write in to clarify the GST treatment if you are uncertain of your assessment. You are required to provide the quantification of the GST over-accounted for all affected accounting periods by 30 Sep 2015.

You should also maintain the necessary documents to support the claim for refund (e.g. credit note issued to your customer for services invoiced as standard-rated which should have been exempt or zero-rated).

A refund of GST will be made by IRAS if the claim is proven to the satisfaction of the Comptroller that GST was overpaid or wrongly paid by you, or if the money is due to you.

## Filing the GST F7 Form

### Filing the GST F7 Form ^

Request for and submit the GST F7 form electronically via [myTax Portal](#).

The GST F7 form is identical to a GST F5 form. Fill in revised figures inclusive of error adjustments for all the boxes i.e. Boxes 1 to 13. In other words, treat the GST F7 as a new GST return for the accounting period.

The GST F7 you submit will supersede the GST F5/F7/F8 submitted previously for the same accounting period. You also need to provide a brief description of errors made in the GST F7 you submit.

### **When Errors Made Affect More Than One Accounting Period** ^

You may choose to consolidate the errors and report them in one GST F7 on a per annum basis (i.e. financial, calendar or tax year basis). This is only if your errors do not affect boxes 9 to 12.

Report the total revised values including the net adjustment in the GST F7 of:

- The last accounting period of the year; or
- The last accounting period where an error is made, for the year.

Use the [GST F7 calculator](#) to assist you when filing a consolidated return for errors affecting more than one accounting period.

### **Example 3: Filing a consolidated GST F7 return** ^

1. Your errors affect all four accounting periods in the year 2013.
2. To correct the errors, request for GST F7 for the last accounting period in 2013 (e.g. 1 Oct 2013 to 31 Dec 2013).
3. In the GST F7, report:
  - a. The original figures from the latest GST return for 1 Oct 2013 to 31 Dec 2013, and
  - b. The consolidated errors for 1 Jan 2013 to 31 Dec 2013.
4. To illustrate:
  - a. Original output tax declared in GST F5 for 1 Oct 2013 to 31 Dec 2013 is \$5,000.
  - b. Net error for 1 Jan 2013 to 31 Dec 2013 is \$2,000.
  - c. Declare \$7,000 in Box 6 (Output Tax Due) of the GST F7 for the period 1 Oct 2013 to 31 Dec 2013.
  - d. State in "Description of Errors" box that the errors declared are for 1 Jan 2013 to 31 Dec 2013.

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## Penalties for Filing An Incorrect Return

Businesses may be penalised for up to 200% of the tax undercharged for the submission of incorrect GST returns and be liable to a fine and imprisonment term. Businesses that commit fraud may be dealt with more severely.

To encourage voluntary disclosure of past errors and omissions, IRAS may reduce the penalties for voluntary disclosures which meet the qualifying conditions under the [IRAS Voluntary Disclosure Programme](#).

A voluntary disclosure can be made by sending an electronic request for GST F7 (Disclosure of Errors on GST Return) via myTax Portal and e-Filing the GST F7 **within 14 days** from the date of request.

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## Timeline to Correct Errors in Past Returns

You should correct errors made in your past GST return(s) within **five years** from the end of the relevant accounting period(s).

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