



IRAS API SERVICES INTERFACE SPECIFICATIONS

File GST Return (GST F5 and F8)

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Version Control

Version History

Revision Date	Version Number	Change Log Summary
28 Sep 2020	1.0	Document Creation.
7 Jan 2021	1.1	Corrected API endpoint case-sensitive URL.

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1 Introduction

The Inland Revenue Authority of Singapore (IRAS) provides application programming interface (API) services to allow application developers to submit and retrieve tax related matters using HTTP requests. Most of the APIs will be in the form of a JSON web service which reduces client/server coupling and thus enabling easier integration between IRAS' services with external developers.

While some services require a simple GET, others may be secured and require credentials that can be passed via HTTP header parameters which are as follows :

X-IBM-Client-Id	String containing the Client ID of the application invoking IRAS API. This value will be provided to the application vendor by IRAS. E.g. a1234b5c-1234-abcd-efgh-a1234b5cdef
X-IBM-Client-Secret	String containing the Client Secret of the application invoking IRAS API. This value will be provided to the application vendor by IRAS. E.g. a12345bC67e8fG9a12345bC67e8fG9a12345bC67e8fG9

This document serves to help developers consume IRAS API services.

2 Registration

Developers are required to test APIs in the Sandbox environment first, before using them in Production. Create a developer account at <https://apisandbox.iras.gov.sg/> to subscribe to IRAS APIs for Sandbox Testing, and a developer account at <https://apiservices.iras.gov.sg/> to subscribe to IRAS APIs for Production use.

A computer-generated email will be sent to the subscriber's email account for account activation of the API Marketplace.

Refer to <https://go.gov.sg/iras-apiuserguide> for more details on how to get started.

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3 API Services

The table below shows the name and description of the API service and its endpoints. Use the correct endpoint when consuming the API in the respective environments.

Name of API Service	Description	Endpoint
File GST Return (GST F5 and F8)	This API allows accounting software developers to incorporate within their accounting software the feature for authorised taxpayers to validate and submit GST F5 and F8 (Final GST Return) information to IRAS directly.	For Sandbox Testing: https://apisandbox.iras.gov.sg/iras/sb/gst/submitF5F8ReturnCorpPass
		For Production Usage: https://apiservices.iras.gov.sg/iras/prod/gst/submitF5F8ReturnCorpPass

3.1 Network Security

The API endpoint has to be triggered from a Server-to-Server connection. Transport Layer Security (TLS) and IP Whitelisting will be used to secure end-to-end communications between the server invoking the API and IRAS API Gateway.

Your server, software or application must be able to:

1. Support the following protocols: HTTP/ 2, TLS 1.2/ 1.3, and
2. Trigger HTTP/ GET and HTTP/ POST requests.

3.3 General Usage

Each API submission is limited to no more than 2 MB in total data size.

3.4 Sandbox Usage

API services in the Sandbox environment are designed to mimic the Production environment so that developers can perform integration tests on the API before consuming actual data from the Production environment.

You are required to perform Sandbox Testing before you can use the API service in Production. Test scenarios shall be provided to you separately for you to complete. However, completion of the test scenarios does not automatically mean that your application has been validated or approved by IRAS.

After a successful sandbox submission, a reference number will be generated and provided within the API response.

3.5 Production Usage

Approval **is required** to use this service in both the Sandbox and Production environments. After approval is granted by IRAS, the client application can successfully consume the API.

Use of IRAS API(s) are governed by the [Additional API Terms of Use](#) found at the API Marketplace.

The use of IRAS API(s) in the Production environment is only intended for the purpose as indicated in the API service description. Any other forms of use, **including all forms of tests**, are strictly prohibited. In the event such activities are found to have occurred in the Production environment, you will be deemed to have breached the API Terms of Use, which may result in the suspension or termination of your account.

3.6 Common Interface Information

- JSON is case sensitive by specifications.
- All date strings are to be represented in compliance to the [ISO-8601](#) standard.
- All string fields are subject to validation of the following acceptable characters that is allowed (in red):
 - `[a-zA-Z0-9'@#()\-,./&+_%$]` (**Note:** whitespace is included)
- All properties follow the camel-case convention.
- Unless stated as optional, all JSON object properties must be specified.
- Unless otherwise specified, all JSON services are invoked using HTTP verb POST.
- All input data format are as specified like the following:

Data Type and Size	Description	Example
String(12)	A string containing maximum 12 characters.	“180084010K”
Number(4)	A numeric value containing maximum 4 whole numbers.	1990
Number(4,2)	A numeric value containing maximum 4 whole numbers and two decimal places	1234.56
Boolean	Indicator for bool value: true or false	true

3.7 Common Response Payload

All response payloads share the following common fields:

Parameter Name	Data Type	Description
data	Object	The data property will be populated differently based on the API that is being invoked.
returnCode	Integer	10 : Success - The request was successfully processed. 30 : Failure - The request was not processed. Refer to “info” object for error information.
Info	Object	This complex object holds any diagnostic information that will allow developers to debug their failed requests.
info.message	String	Diagnostic message in the event of error.
Info.messageCode	Integer	Integer code signifying the type of error or warning. 850300 : Request object is null – The incoming JSON request is null. 850301 : Arguments error – There is an error with one of the arguments provided. 850302 : Generic error – There is an exception within the service. 850303 : Service is inactive. 850304 : Service is not authorized for usage based on the provided credentials. 850305 : Invalid test user – The input fields provided are not valid for sandbox testing.
info.fieldInfoList	Array	An array for FieldInfo objects. <i>Note: Refer to section 4.5 for the list of diagnostic messages.</i>
info.fieldInfoList.field	String	Name of the field that resulted in the error.
Info.fieldInfoList.message	String	Diagnostic message provided to aid consumer’s developers.

4 File GST Return (GST F5 and F8) API Service

4.1 API Endpoint

Method	Endpoint
POST	/gst/submitF5F8ReturnCorpPass

4.2 Request Payload

Parameter Name	Data Type	Mandatory/ Optional / Conditional	Description
filingInfo	Object	Mandatory	
taxRefNo	String(30)	Mandatory	Tax Reference Number of Company/Business
formType	String(2)	Mandatory	Form Type of the GST Return
dtPeriodStart	String(10)	Mandatory	Start Period covered by this return (yyyy-MM-dd)
dtPeriodEnd	String(10)	Mandatory	End Period covered by this return (yyyy-MM-dd)
supplies	Object	Mandatory	
totStdSupply	Number(14)	Mandatory	Box 1: Total value of standard-rated supplies
totZeroSupply	Number(14)	Mandatory	Box 2: Total value of zero-rated supplies
totExemptSupply	Number(14)	Mandatory	Box 3: Total value of exempt supplies
purchases	Object	Mandatory	
totTaxPurchase	Number(14)	Mandatory	Box 5: Total value of taxable purchases (exclude expenses where input tax is disallowed)
taxes	Object	Mandatory	
outputTaxDue	Number(14,2)	Mandatory	Box 6: Output tax due
inputTaxRefund	Number(14,2)	Mandatory	Box 7: Less: Input tax and refunds claimed (exclude disallowed input tax)
schemes	Object	Mandatory	

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Parameter Name	Data Type	Mandatory/ Optional / Conditional	Description
totValueScheme	Number(14)	Mandatory	Box 9: Total value of goods imported under import GST suspension schemes (e.g. Major Exporter Scheme/ Approved 3rd Party Logistics Company)
touristRefundChk	Boolean	Mandatory	Box 10: Did you claim for GST you had refunded to tourists?
touristRefundAmt	Number(14,2)	Mandatory	Box 10: Tourist Refund Amount
badDebtChk	Boolean	Mandatory	Box 11: Did you make any bad debt relief claims and/or refund for reverse charge transactions?
badDebtReliefClaimAmt	Number(14,2) (does not allow negative values)	Mandatory	Box 11: Bad Debt Relief Claims and/or refund for reverse charge Amount
preRegistrationChk	Boolean	Mandatory	Box 12: Did you make any pre-registration claims?
preRegistrationClaimAmt	Number(14,2) (does not allow negative values)	Mandatory	Box 12: Pre-registration Claims Amount
revenue	Object	Optional	
revenue	Number(14)	Optional	Box 13: Revenue for the accounting period
RCElectronicMktplaceOpr	Object	Mandatory	
RCChk	Boolean	Mandatory	Box 14: Did you import services subject to GST under Reverse Charge?
totImpServAmt	Number(14)	Mandatory	Box 14: Value of imported services to be included in both Box 1 and Box 14
OVRChk	Boolean	Mandatory	Box 15: Did you operate an electronic marketplace to supply digital services subject to GST on behalf of third-party suppliers?

Parameter Name	Data Type	Mandatory/ Optional / Conditional	Description
totDigitalServAmt	Number(14)	Mandatory	Box 15: Value of digital services to be included in both Box 1 and Box 15
igdScheme	Object	Mandatory	
defImpPayableAmt	Number(14,2)	Mandatory	Box 17: Add: Deferred import GST payable
defTotalGoodsImp	Number(15)	Mandatory	Box 19: Total value of goods imported under Import GST Deferment Scheme
declaration	Object	Mandatory	
declareTrueCompleteChk	Boolean	Mandatory	I declare that the information provided in this return is true and complete.
declareIncRtnFalseInfoChk	Boolean	Mandatory	I understand that penalties may be imposed for the submission of an incorrect return and/or provision of false information to the Comptroller of GST.
declarantDesgtn	String(60)	Mandatory	Declarant Designation
contactPerson	String(100)	Mandatory	Contact Person
contactNumber	String(8)	Mandatory	Contact Telephone Number
contactEmail	String(50)	Mandatory	Contact Email
reasons	Object	Optional	
grp1BadDebtRecoveryChk	Boolean	Optional	TotStdSupply less than OutputTaxDue - Bad Debt Recovery
grp1PriorToRegChk	Boolean	Optional	TotStdSupply less than OutputTaxDue - Prior To Registration
grp1OtherReasonChk	Boolean	Optional	TotStdSupply less than OutputTaxDue - Other Reasons
grp1OtherReasons	String(200)	Optional	TotStdSupply less than OutputTaxDue - Other Reasons Specification

Parameter Name	Data Type	Mandatory/ Optional / Conditional	Description
grp2TouristRefundChk	Boolean	Optional	TotTaxPurchase less than InputTaxRefund - Tourist Refund
grp2AppvBadDebtReliefChk	Boolean	Optional	TotTaxPurchase less than InputTaxRefund - Approved Bad Debt Relief and/or Refund Claims for Reverse Charge
grp2CreditNotesChk	Boolean	Optional	TotTaxPurchase less than InputTaxRefund - Credit Notes
grp2OtherReasonsChk	Boolean	Optional	TotTxPurchase less than InputTaxRefund - Other Reasons
grp2OtherReasons	String(200)	Optional	TotTaxPurchase less than InputTaxRefund - Other Reasons Specification
grp3CreditNotesChk	Boolean	Optional	TotTaxPurchase less than totValueScheme - Credit Notes
grp3OtherReasonsChk	Boolean	Optional	TotTaxPurchase less than totValueScheme - Other Reasons
grp3OtherReasons	String(200)	Optional	TotTaxPurchase less than totValueScheme - Other Reasons Specification

Sample JSON request payload for F5

```

{
  "filingInfo":{
    "taxRefNo":"XXXXXXXXXX",
    "formType":"F5",
    "dtPeriodStart":"2019-10-01",
    "dtPeriodEnd":"2019-12-31"
  },
  "supplies":{
    "totStdSupply":503,
    "totZeroSupply":454533,
    "totExemptSupply":326723
  },
  "purchases":{
    "totTaxPurchase":700824
  },
  "taxes":{
    "outputTaxDue":3521.21,
    "inputTaxRefund":14468.90
  },
  "schemes":{
    "totValueScheme":345887,
    "touristRefundChk":false,
    "touristRefundAmt":0,
    "badDebtChk":false,
    "badDebtReliefClaimAmt":0.00,
    "preRegistrationChk":false,
    "preRegistrationClaimAmt":0.00
  },
  "revenue":{
    "revenue":781759
  },
  "RCElectronicMktplaceOpr":{
    "RCChk":false,
    "totImpServAmt":0,
    "OVRChk":false,
    "totDigitalServAmt":0
  },
  "igdScheme":{
    "defImpPayableAmt":0,
    "defTotalGoodsImp":0
  },
  "declaration":{
    "declareTrueCompleteChk":true,
    "declareIncRtnFalseInfoChk":true,
    "declarantDesgtn":"DIRECTOR",
    "contactPerson":"JANE LEE",
    "contactNumber":"91231234",
    "contactEmail":"jane.lee@abcpTeltd.com.sg"
  },
  "reasons":{

```

```
"grp1BadDebtRecoveryChk":true,  
"grp1PriorToRegChk":false,  
"grp1OtherReasonChk":false,  
"grp1OtherReasons":"","  
"grp2TouristRefundChk":false,  
"grp2AppvBadDebtReliefChk":false,  
"grp2CreditNotesChk":false,  
"grp2OtherReasonsChk":false,  
"grp2OtherReasons":"","  
"grp3CreditNotesChk":false,  
"grp3OtherReasonsChk":false,  
"grp3OtherReasons":"","  
  }  
}
```

Sample JSON request payload for F8

```

{
  "filingInfo":{
    "taxRefNo":"XXXXXXXXXX",
    "formType":"F8",
    "dtPeriodStart":"2019-10-01",
    "dtPeriodEnd":"2019-12-31"
  },
  "supplies":{
    "totStdSupply":503,
    "totZeroSupply":454533,
    "totExemptSupply":326723
  },
  "purchases":{
    "totTaxPurchase":700824
  },
  "taxes":{
    "outputTaxDue":3521.21,
    "inputTaxRefund":14468.90
  },
  "schemes":{
    "totValueScheme":345887,
    "touristRefundChk":false,
    "touristRefundAmt":0,
    "badDebtChk":false,
    "badDebtReliefClaimAmt":0.00,
    "preRegistrationChk":false,
    "preRegistrationClaimAmt":0.00
  },
  "revenue":{
    "revenue":781759
  },
  "RCElectronicMktplaceOpr":{
    "RCChk":false,
    "totImpServAmt":0,
    "OVRChk":false,
    "totDigitalServAmt":0
  },
  "igdScheme":{
    "defImpPayableAmt":0,
    "defTotalGoodsImp":0
  },
  "declaration":{
    "declareTrueCompleteChk":true,
    "declareIncRtnFalseInfoChk":true,
    "declarantDesgtn":"DIRECTOR",
    "contactPerson":"JANE LEE",
    "contactNumber":"91231234",
    "contactEmail":"jane.lee@abcpTeltd.com.sg"
  },
  "reasons":{

```



```

        "grp1BadDebtRecoveryChk":true,
        "grp1PriorToRegChk":false,
        "grp1OtherReasonChk":false,
        "grp1OtherReasons":"","
        "grp2TouristRefundChk":false,
        "grp2AppvBadDebtReliefChk":false,
        "grp2CreditNotesChk":false,
        "grp2OtherReasonsChk":false,
        "grp2OtherReasons":"","
        "grp3CreditNotesChk":false,
        "grp3OtherReasonsChk":false,
        "grp3OtherReasons":""
    }
}

```

4.3 Declaration Section

Submission of GST Return requires a declaration by an authorised representative for the submission to be successfully processed. It is required that a declaration section is displayed in a User Interface of the Software, for the authorised representative to provide their declaration **before submitting the GST Return to IRAS**.

The declaration captured through the declaration section should be reflected on to the following API parameters in the request payload. The declarant name and declarant ID will not be required as the information is based on CorpPass login credentials

Parameter Name	Data Type	Description	Parameter Name
declaration	Object	Mandatory	
declareTrueCompleteChk	Boolean	Mandatory	I declare that the information provided in this return is true and complete.
declareIncRtnFalseInfoChk	Boolean	Mandatory	I understand that penalties may be imposed for the submission of an incorrect return and/or provision of false information to the Comptroller of GST.
declarantDesgtn	String(60)	Mandatory	Declarant Designation

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Sample User Interface Declaration Section

Declaration

I declare that the information provided in this return is true and complete.*

I understand that penalties may be imposed for the submission of an incorrect return and/or provision of false information to the Comptroller of GST.*

Designation

4.4 Response Payload

Parameter Name	Data Type	Description
Data	Object	The object payload containing the reference code of successful submission
filingInfo	Object	
ackNo	String(20)	Acknowledgement number of successful submission
companyName	String(100)	Name of Company/Business
dtPeriodStart	String(10)	Start Period covered by this return (yyyy-MM-dd)
dtPeriodEnd	String(10)	End Period covered by this return (yyyy-MM-dd)
dtSubmission	String	Date and Time of Submission (yyyy-MM-dd'T'HH:mm:ss)
formType	String(2)	Form Type of the GST Return
gstRegNo	String(30)	GST Registration Number of Company/Business
pymtRefNo	String(16)	Payment Reference Number, if any
taxRefNo	String(30)	Tax Reference Number of Company/Business
supplies	Object	
totStdSupply	Number(14)	Box 1: Total value of standard-rated supplies
totZeroSupply	Number(14)	Box 2: Total value of zero-rated supplies
totExemptSupply	Number(14)	Box 3: Total value of exempt supplies
totValueSupply	Number(15)	Box 4: Total value of Boxes (1) + (2) + (3) (IRAS Derived Field)
purchases	Object	
totTaxPurchase	Number(14)	Box 5: Total value of taxable purchases (exclude expenses where input tax is disallowed)
taxes	Object	
outputTaxDue	Number(14,2)	Box 6: Output tax due
inputTaxRefund	Number(14,2)	Box 7: Less: Input tax and refunds claimed (exclude disallowed input tax)
netGSTPaid	Number(14,2)	Box 8: Equals: Net GST to be paid to/ claimed from IRAS

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Schemes	Object	
totValueScheme	Number(14)	Box 9: Total value of goods imported under import GST suspension schemes (e.g. Major Exporter Scheme/ Approved 3rd Party Logistics Company)
touristRefundChk	Boolean	Box 10: Did you claim for GST you had refunded to tourists?
touristRefundAmt	Number(14,2)	Box 10: Tourist Refund Amount
badDebtChk	Boolean	Box 11: Did you make any bad debt relief claims and/or refund for reverse charge transactions?
badDebtReliefClaimAmt	Number(14,2)	Box 11: Bad Debt Relief Claims and/or refund for reverse charge Amount
preRegistrationChk	Boolean	Box 12: Did you make any pre-registration claims?
preRegistrationClaimAmt	Number(14,2)	Box 12: Pre-registration Claims Amount
revenue	Object	
revenue	Number(14)	Box 13: Revenue for the accounting period
RCElectronicMktplaceOpr	Object	
RCChk	Boolean	Box 14: Did you import services subject to GST under Reverse Charge?
totImpServAmt	Number(14)	Box 14: Value of imported services subject to reverse charge
OVRChk	Boolean	Box 15: Did you operate an electronic marketplace to supply digital services subject to GST on behalf of third-party suppliers?
totDigitalServAmt	Number(14)	Box 15: Value of digital services supplied by electronic marketplace
igdScheme	Object	
defNetGst	Number(14,2)	Box 16: Net GST per box 8 above
defImpPayableAmt	Number(14,2)	Box 17: Add: Deferred import GST payable
defTotalTaxAmt	Number(14,2)	Box 18: Equals: Total tax to be paid to/ claimed from IRAS
defTotalGoodsImp	Number(15)	Box 19: Total value of goods imported under the Import GST Deferment Scheme
declaration	Object	
declarationTrueCompleteChk	Boolean	I declare that the information provided in this return is true and complete.

declarationIncRtnFalseInfoChk	Boolean	I understand that penalties may be imposed for the submission of an incorrect return and/or provision of false information to the Comptroller of GST.
declarantName	String(100)	Declarant Name
declarantID	String(30)	Declarant ID (Masked) from CorpPass login credentials
declarantDesgtn	String(60)	Declarant Designation from CorpPass login credentials
contactPerson	String(100)	Contact Person
contactNumber	String(8)	Contact Telephone Number
contactEmail	String(50)	Contact Email
reasons	Object	
grp1BadDebtRecoveryChk	Boolean	TotStdSupply less than OutputTaxDue - Bad Debt Recovery
grp1PriorToRegChk	Boolean	TotStdSupply less than OutputTaxDue - Prior To Registration
grp1OtherReasonChk	Boolean	TotStdSupply less than OutputTaxDue - Other Reasons
grp1OtherReasons	String(200)	TotStdSupply less than OutputTaxDue - Other Reasons Specification
grp2TouristRefundChk	Boolean	TotTaxPurchase less than InputTaxRefund - Tourist Refund
grp2AppvBadDebtReliefChk	Boolean	TotTaxPurchase less than InputTaxRefund - Approved Bad Debt Relief and/or Refund Claims for Reverse Charge
grp2CreditNotesChk	Boolean	TotTaxPurchase less than InputTaxRefund - Credit Notes
grp2OtherReasonsChk	Boolean	TotTxPurchase less than InputTaxRefund - Other Reasons
grp2OtherReasons	String(200)	TotTaxPurchase less than InputTaxRefund - Other Reasons Specification
grp3CreditNotesChk	Boolean	TotTaxPurchase less than totValueScheme - Credit Notes
grp3OtherReasonsChk	Boolean	TotTaxPurchase less than totValueScheme - Other Reasons
grp3OtherReasons	String(200)	TotTaxPurchase less than totValueScheme - Other Reasons Specification
returnCode	As per section 3.7	

info	
info.message	
info.messageCode	
info.fieldInfoList	
info.fieldInfoList.field	
info.fieldInfoList.message	

Sample success JSON response payload for F5

```

{
  "data":{
    "declaration":{
      "declarationTrueCompleteChk":true,
      "declarationIncRtnFalseInfoChk":true,
      "declarantID":"SXXXX567Z",
      "declarantName":"JOHNNY NG",
      "declarantDesgtn":"DIRECTOR",
      "contactPerson":"JANE LEE",
      "contactNumber":"91231234",
      "contactEmail":"jane.lee@abcpteltd.com.sg"
    },
    "filingInfo":{
      "ackNo":"72318768172368",
      "companyName":"ABC PTE LTD",
      "dtPeriodStart":"2019-10-01",
      "dtPeriodEnd":"2019-12-31",
      "dtSubmission":"2020-01-12T10:18:25",
      "formType":"F5",
      "gstRegNo":"XXXXXXXXXX",
      "pymtRefNo":"",
      "taxRefNo":"XXXXXXXXXX"
    },
    "supplies":{
      "totStdSupply":503,
      "totZeroSupply":454533,
      "totExemptSupply":326723,
      "totValueSupply":781759
    },
    "purchases":{
      "totTaxPurchase":700824
    },
    "taxes":{
      "outputTaxDue":3521.21,
      "inputTaxRefund":14468.90,
      "netGSTPaid":-10947.69
    },
    "schemes":{
      "totValueScheme":345887,
      "touristRefundChk":false,
      "touristRefundAmt":0,
      "badDebtChk":false,
      "badDebtReliefClaimAmt":0.00,
      "preRegistrationChk":false,
      "preRegistrationClaimAmt":0.00
    },
    "revenue":{
      "revenue":781759
    },
    "RCElectronicMktplaceOpr":{

```

```

        "RCChk": false,
        "totImpServAmt":0,
        "OVRChk":false,
        "totDigitalServAmt":0
    },
    "igdScheme":{
        "defNetGst":0,
        "defImpPayableAmt":0,
        "defTotalTaxAmt":0,
        "defTotalGoodsImp":0
    },
    "reasons":{
        "grp1BadDebtRecoveryChk":true,
        "grp1PriorToRegChk":false,
        "grp1OtherReasonChk":false,
        "grp1OtherReasons":"",
        "grp2TouristRefundChk":false,
        "grp2AppvBadDebtReliefChk":false,
        "grp2CreditNotesChk":false,
        "grp2OtherReasonsChk":false,
        "grp2OtherReasons":"",
        "grp3CreditNotesChk":false,
        "grp3OtherReasonsChk":false,
        "grp3OtherReasons":""
    }
},
"returnCode":10,
"info":{
    "fieldInfoList":[
    ]
}
}

```


Sample success JSON response payload for F8

```

{
  "data":{
    "declaration":{
      "declarationTrueCompleteChk":true,
      "declarationIncRtnFalseInfoChk":true,
      "declarantID":"SXXXX567Z",
      "declarantName":"JOHNNY NG",
      "declarantDesgtn":"DIRECTOR",
      "contactPerson":"JANE LEE",
      "contactNumber":"91231234",
      "contactEmail":"jane.lee@abcpteltd.com.sg"
    },
    "filingInfo":{
      "ackNo":"72318768172368",
      "companyName":"ABC PTE LTD",
      "dtPeriodStart":"2019-10-01",
      "dtPeriodEnd":"2019-12-31",
      "dtSubmission":"2020-01-12T12:18:25",
      "formType":"F8",
      "gstRegNo":"XXXXXXXXXX",
      "pymtRefNo":"",
      "taxRefNo":"XXXXXXXXXX"
    },
    "supplies":{
      "totStdSupply":503,
      "totZeroSupply":454533,
      "totExemptSupply":326723,
      "totValueSupply":781759
    },
    "purchases":{
      "totTaxPurchase":700824
    },
    "taxes":{
      "outputTaxDue":3521.21,
      "inputTaxRefund":14468.90,
      "netGSTPaid":-10947.69
    },
    "schemes":{
      "totValueScheme":345887,
      "touristRefundChk":false,
      "touristRefundAmt":0,
      "badDebtChk":false,
      "badDebtReliefClaimAmt":0.00,
      "preRegistrationChk":false,
      "preRegistrationClaimAmt":0.00
    },
    "revenue":{
      "revenue":781759
    },
    "RCElectronicMktplaceOpr":{

```

```

        "RCChk": false,
        "totImpServAmt":0,
        "OVRChk":false,
        "totDigitalServAmt":0
    },
    "igdScheme":{
        "defNetGst":0,
        "defImpPayableAmt":0,
        "defTotalTaxAmt":0,
        "defTotalGoodsImp":0
    },
    "reasons":{
        "grp1BadDebtRecoveryChk":true,
        "grp1PriorToRegChk":false,
        "grp1OtherReasonChk":false,
        "grp1OtherReasons":"","",
        "grp2TouristRefundChk":false,
        "grp2AppvBadDebtReliefChk":false,
        "grp2CreditNotesChk":false,
        "grp2OtherReasonsChk":false,
        "grp2OtherReasons":"","",
        "grp3CreditNotesChk":false,
        "grp3OtherReasonsChk":false,
        "grp3OtherReasons":""
    }
},
"returnCode":10,
"info":{
    "fieldInfoList":[]
}
}

```

Sample error JSON response payload

```
{
  "returnCode": 30,
  "info": {
    "messageCode": 850301,
    "message": "Arguments Error",
    "fieldInfoList": [
      {
        "field": "dtPeriodStart",
        "message": "Date must be in yyyy-MM-dd format"
      },
      {
        "field": "totStdSupply",
        "message": "Value must be given in numeric and decimals are not
allowed"
      }
    ]
  }
}
```

4.5 List of Diagnostic Messages

The table below contains the list of diagnostic messages that would be returned as a response in case of failure during the processing of the File GST Return (GST F5 and F8). As per [section 3.7](#), these diagnostic messages will be part of the information within the *info.fieldInfoList* array.

Field	Message
filingInfo	<ul style="list-style-type: none"> • API: Value cannot be null, empty, or white space • API: You are not authorised to use the API service • API: You do not have outstanding GST Return for the period • API: You can only submit the GST Return one day after the end of your GST accounting period • API: We are unable to process the GST Return as it was submitted after the statutory time limit
taxRefNo	<ul style="list-style-type: none"> • API: Value cannot be null, empty, or white space and must not exceed maximum length • API: Invalid character(s) found • API: No match data found • We are unable to authenticate your organisation's account. The account information is unavailable in IRAS' system. Email gst@iras.gov.sg or call 1800 3568633 for assistance. • The ASGD/ITR/UF that is linked to your authorisation record is invalid. Contact your CorpPass Administrator to check your authorisation record at CorpPass. • Your authorisation record is linked to multiple ASGD/ITR/UF numbers. Contact your CorpPass Administrator to link your authorisation record in CorpPass to only one ASGD/ITR/UF number.
formType	<ul style="list-style-type: none"> • API: Value cannot be null, empty, or white space and must not exceed maximum length • API: Invalid character(s) found • API: Value is not valid
dtPeriodStart	<ul style="list-style-type: none"> • API: Value cannot be null, empty, or white space and must not exceed maximum length • API: Invalid character(s) found • API: Date must be in yyyy-MM-dd format • API: The Accounting Period is invalid
dtPeriodEnd	<ul style="list-style-type: none"> • API: Value cannot be null, empty, or white space and must not exceed maximum length • API: Invalid character(s) found • API: Date must be in yyyy-MM-dd format

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Field	Message
	<ul style="list-style-type: none"> • API: The Accounting Period is invalid
supplies	<ul style="list-style-type: none"> • API: Value cannot be null, empty, or white space
totStdSupply	<ul style="list-style-type: none"> • API: Value cannot be null, empty, or white space and must not exceed maximum length • API: Invalid character(s) found • API: Value must be given in numeric and decimals are not allowed
totZeroSupply	<ul style="list-style-type: none"> • API: Value cannot be null, empty, or white space and must not exceed maximum length • API: Invalid character(s) found • API: Value must be given in numeric and decimals are not allowed • API: Value must be 0
totExemptSupply	<ul style="list-style-type: none"> • API: Value cannot be null, empty, or white space and must not exceed maximum length • API: Invalid character(s) found • API: Value must be given in numeric and decimals are not allowed • API: Value must be 0
purchases	<ul style="list-style-type: none"> • API: Value cannot be null, empty, or white space
totTaxPurchase	<ul style="list-style-type: none"> • API: Value cannot be null, empty, or white space and must not exceed maximum length • API: Invalid character(s) found • API: Value must be given in numeric and decimals are not allowed • API: Value must be 0
taxes	<ul style="list-style-type: none"> • API: Value cannot be null, empty, or white space
outputTaxDue	<ul style="list-style-type: none"> • API: Value cannot be null, empty, or white space and must not exceed maximum length • API: Invalid character(s) found • API: Value must be given in numeric with up to 2 decimal places • API: No reason was provided for the variance between Standard-rated supplies and Output tax
inputTaxRefund	<ul style="list-style-type: none"> • API: Value cannot be null, empty, or white space and must not exceed maximum length • API: Invalid character(s) found • API: Value must be given in numeric with up to 2 decimal places

Field	Message
	<ul style="list-style-type: none"> • API: Input tax and refund claims should not be zero if you are claiming for Tourist Refund Claim/ Pre-registration Claim/ Bad Debt Relief Claim • API: No reason was provided for the variance between Taxable purchases and Input tax • API: Value must be 0
schemes	<ul style="list-style-type: none"> • API: Value cannot be null, empty, or white space
totValueScheme	<ul style="list-style-type: none"> • API: Value cannot be null, empty, or white space and must not exceed maximum length • API: Invalid character(s) found • API: Value must be given in numeric and decimals are not allowed • API: No reason was provided for the variance between Taxable purchases and Goods imported under MES/3PL/Other Approved Schemes • API: You are not under any of the approved scheme for the period. Please check and re-enter the value • API: Value must be 0
touristRefundChk	<ul style="list-style-type: none"> • API: Value cannot be null, empty, or white space and must not exceed maximum length • API: Invalid character(s) found • API: Value is not valid • API: Tourist Refund Claim is only applicable if you are a Central Refund Agency or Independent Retailer approved under Tourist Refund Scheme • API: Invalid reason was provided for the variance between Taxable purchases and Input tax. Tourist Refund Claim is only applicable if you are a Central Refund Agency or Independent Retailer approved under Tourist Refund Scheme
touristRefundAmt	<ul style="list-style-type: none"> • API: Value cannot be null, empty, or white space and must not exceed maximum length • API: Invalid character(s) found • API: Value must be given in numeric with up to 2 decimal places • API: Value must not be 0 • API: Tourist Refund Claim is only applicable if you are a Central Refund Agency or Independent Retailer approved under Tourist Refund Scheme
badDebtChk	<ul style="list-style-type: none"> • API: Value cannot be null, empty, or white space and must not exceed maximum length

Field	Message
	<ul style="list-style-type: none"> • API: Invalid character(s) found • API: Value is not valid
badDebtReliefClaimAmt	<ul style="list-style-type: none"> • API: Value cannot be null, empty, or white space and must not exceed maximum length • API: Invalid character(s) found • API: Value must be given in numeric with up to 2 decimal places and negative values are not allowed • API: Value must not be 0 • API: Value must be 0
preRegistrationChk	<ul style="list-style-type: none"> • API: Value cannot be null, empty, or white space and must not exceed maximum length • API: Invalid character(s) found • API: Value is not valid • API: Pre-registration Claim is only applicable for first GST Return
preRegistrationClaimAmt	<ul style="list-style-type: none"> • API: Value cannot be null, empty, or white space and must not exceed maximum length • API: Invalid character(s) found • API: Value must be given in numeric with up to 2 decimal places and negative values are not allowed • API: Value must not be 0
revenue	
revenue	<ul style="list-style-type: none"> • API: Value cannot be null, empty, or white space and must not exceed maximum length • API: Invalid character(s) found • API: Value must be given in numeric and decimals are not allowed • API: Value is not valid • API: Value must be 0
RCElectronicMktplaceOpr	<ul style="list-style-type: none"> • API: Value cannot be null, empty, or white space
RCChk	<ul style="list-style-type: none"> • API: Value cannot be null, empty, or white space and must not exceed maximum length • API: Invalid character(s) found • API: Value is not valid • API: Invalid Input • API: Value must be False
totImpServAmt	<ul style="list-style-type: none"> • API: Value cannot be null, empty, or white space and must not exceed maximum length

Field	Message
	<ul style="list-style-type: none"> • API: Invalid character(s) found • API: Value must be given in numeric and decimals are not allowed • API: Value must be 0
OVRChk	<ul style="list-style-type: none"> • API: Value cannot be null, empty, or white space and must not exceed maximum length • API: Invalid character(s) found • API: Value is not valid • API: Invalid Input • API: Value must be False
totDigitalServAmt	<ul style="list-style-type: none"> • API: Value cannot be null, empty, or white space and must not exceed maximum length • API: Invalid character(s) found • API: Value must be given in numeric and decimals are not allowed • API: Value must be 0
igdScheme	<ul style="list-style-type: none"> • API: Value cannot be null, empty, or white space
defImpPayableAmt	<ul style="list-style-type: none"> • API: Value cannot be null, empty, or white space and must not exceed maximum length • API: Invalid character(s) found • API: Value must be given in numeric with up to 2 decimal places • API: You are not under Import GST Deferment Scheme for the period. Please check and re-enter the value • API: Value must be 0
defTotalGoodsImp	<ul style="list-style-type: none"> • API: Value cannot be null, empty, or white space and must not exceed maximum length • API: Invalid character(s) found • API: Value must be given in numeric and decimals are not allowed • API: You are not under Import GST Deferment Scheme for the period. Please check and re-enter the value • API: Total value of goods imported under IGDS should be more than deferred import GST payable. Please check and re-enter the value • API: Value must be 0
declaration	<ul style="list-style-type: none"> • API: Value cannot be null, empty, or white space
declarationTrueCompleteChk	<ul style="list-style-type: none"> • API: Value cannot be null, empty, or white space and must not exceed maximum length

Field	Message
	<ul style="list-style-type: none"> • API: Invalid character(s) found • API: Value must be True
declarationIncRtnFalseInfoChk	<ul style="list-style-type: none"> • API: Value cannot be null, empty, or white space and must not exceed maximum length • API: Invalid character(s) found • API: Value must be True
declarantDesgtn	<ul style="list-style-type: none"> • API: Value cannot be null, empty, or white space and must not exceed maximum length • API: Invalid character(s) found
contactPerson	<ul style="list-style-type: none"> • API: Value cannot be null, empty, or white space and must not exceed maximum length • API: Invalid character(s) found
contactNumber	<ul style="list-style-type: none"> • API: Value cannot be null, empty, or white space and must not exceed maximum length • API: Invalid character(s) found • API: Telephone number entered must be a 8-digit local number
contactEmail	<ul style="list-style-type: none"> • API: Value cannot be null, empty, or white space and must not exceed maximum length • API: Invalid character(s) found • API: Value is not valid
reasons	
grp1BadDebtRecoveryChk	<ul style="list-style-type: none"> • API: Invalid character(s) found • API: Value is not valid
grp1PriorToRegChk	<ul style="list-style-type: none"> • API: Invalid character(s) found • API: Value is not valid
grp1OtherReasonChk	<ul style="list-style-type: none"> • API: Invalid character(s) found • API: Value is not valid
grp1OtherReasons	<ul style="list-style-type: none"> • API: Value cannot be empty, or white space and must not exceed maximum length • API: Invalid character(s) found • Value must not exceed maximum length
grp2TouristRefundChk	<ul style="list-style-type: none"> • API: Invalid character(s) found • API: Value is not valid • API: Invalid reason was provided for the variance between Taxable purchases and Input tax. Tourist Refund Claim is only applicable if you are a Central Refund Agency or

Field	Message
	Independent Retailer approved under Tourist Refund Scheme
grp2AppvBadDebtReliefChk	<ul style="list-style-type: none"> • API: Invalid character(s) found • API: Value is not valid
grp2CreditNotesChk	<ul style="list-style-type: none"> • API: Invalid character(s) found • API: Value is not valid
grp2OtherReasonsChk	<ul style="list-style-type: none"> • API: Invalid character(s) found • API: Value is not valid
grp2OtherReasons	<ul style="list-style-type: none"> • API: Value cannot be empty, or white space and must not exceed maximum length • API: Invalid character(s) found
grp3CreditNotesChk	<ul style="list-style-type: none"> • API: Invalid character(s) found • API: Value is not valid
grp3OtherReasonsChk	<ul style="list-style-type: none"> • API: Invalid character(s) found • API: Value is not valid
grp3OtherReasons	<ul style="list-style-type: none"> • API: Value cannot be empty, or white space and must not exceed maximum length • API: Invalid character(s) found
access_token	<ul style="list-style-type: none"> • API: Value cannot be empty, or white space • API: Json Web Token Verification failed • API: No match data found • Invalid/ Expired CorpPass Token. Please login to CorpPass again. • You did not consent to this type of transaction with IRAS. Please login to CorpPass again and provide the appropriate consent. • You have not been authorised to act on the company's behalf. Please check with the company. • Filing through tax service providers is not available. Please try again later. • We are unable to authenticate your account. The account information is unavailable in IRAS' system. Email gst@iras.gov.sg or call 1800 3568633 for assistance. • We are unable to authenticate your organisation's account. The account information is unavailable in IRAS' system. Email gst@iras.gov.sg or call 1800 3568633 for assistance.