E-invoice Submission
to Singapore Government Agencies
via the PEPPOL Network

Learn how to submit e-invoices to Singapore government agencies
via the PEPPOL Network

Background

- Infocomm Media Development Authority (IMDA) launched the Nationwide E-invoicing Network in Singapore in January 2019 to digitalise the economy and attain the benefits that e-invoicing brings to enterprises, including efficiency improvement, cost reduction and faster payment cycles.

- The network is an extension of the International PEPPOL (Pan European Public Procurement On-Line) E-Delivery Network. Enterprises connected to the network can transact internationally with other connected enterprises, enabling business process interoperability where business documents can be exchanged automatically without manual intervention.

- To find out more about the network or how to connect to the network, you may visit IMDA's website at www.imda.gov.sg/einvoice.
    - Note: This network is only applicable for enterprises registered with a Unique Entity Number (UEN).

- **From 20 January 2020, the Singapore government will be on-board to receive e-invoices from vendors via the network.**

- **This guide sets out the requirements for e-invoice submission to Singapore government agencies via the network.**

- For queries regarding e-invoice submission to Singapore government agencies via the network, please submit a ticket at AGD Helpdesk.

Requirements

To submit e-invoices to Singapore government agencies via the network, vendors would have to comply with the following requirements:

1) **Have a CorpPass account at CorpPass portal (corppass.gov.sg)**
   - To find out how to register for a CorpPass account and set up the Vendors@Gov e-service at the CorpPass portal, please refer to this [guide](#).

2) **Have an "Approved" vendor record at Vendors@Gov (vendors.gov.sg)**

   1. Before submitting e-invoices to Singapore government agencies via the network, vendors would first need to create a vendor record at Vendors@Gov. Vendors can log into Vendors@Gov using CorpPass.
   2. The vendor record has to be of "Approved" status before e-invoice submission.
   3. Payment will be made based on the bank details provided in the vendor record
   4. To find out how to login at Vendors@Gov, please refer to this [guide](#).
   5. To find out how to create a vendor record, please refer to this [guide](#).

3) **Ensure that PEPPOL e-invoices are submitted based on the e-invoice requirements of Singapore government agencies**, as stated in Pages 4 to 12.

   1. Note: If you have submitted an e-invoice via the network, there is no need to submit the e-invoice again via Vendors@Gov.

If there is non-compliance with the above requirements, the e-invoice will be rejected and you will be notified via email based on the email address in your vendor record or provided in your PEPPOL invoice, if you have not created a vendor record.

Requirements:
E-invoices to Singapore Government Agencies

PEPPOL Network Endpoint ID

When submitting e-invoices to Singapore Government Agencies via the network, please send the e-invoices to the Endpoint ID of the Accountant-General's Department.

The Endpoint ID of the Accountant-General's Department is:

0195:SGUENT08GA0028A

The Accountant-General's Department is the central recipient for all e-invoices submitted to Singapore Government Agencies. The Accountant-General's Department will subsequently send the e-invoices to the respective Singapore Government Agencies for processing.

The mapping of the PEPPOL Network Endpoint ID to the appropriate PEPPOL e-invoice field will be handled by the Access Point provider that you or your solution provider engage. All Access Point providers have been advised on this requirement.

Requirements:
E-invoices to Singapore Government Agencies

This section details the corresponding PEPPOL e-invoice field for each Singapore government invoice field, as well as their requirements. For an overview of a standard Singapore government tax invoice, please refer <u>here</u>.

PEPPOL is a common standard for general use. To meet specific needs of the Singapore government, additional requirements are necessary to smoothen e-invoice and payment processing, as stated out in Pages 5 to 12.

Mapping of the fields captured in your system against the PEPPOL e-invoice fields will be handled by the Access Point provider that you or your solution providers engage. All Access Point providers have been advised on the requirements.

Acceptable characters: American Standard Code for Information Interchange ("ASCII") table, Codes 32 – 127, unless otherwise stated.

▪ If otherwise stated, it would be the following **limited set of acceptable characters**: Codes 33, 36, 40 – 42, 44 – 59, 61, and 64 – 126.

Singapore Govt Invoice Field	PEPPOL E-Invoice Field	Requirements	Mandatory for Govt? (Y/N)	Mandatory in PEPPOL? (Y/N)
Business Unit	cbc:BuyerReference	The Business Unit must be based on this <u>list</u>. To know which Business Unit to indicate, please enquire with your client agency.	Y	N
Attention To	cac:AccountingCustomerParty\cac:Party\cac:Contact\cbc:Name	Maximum 20 characters. Limited set of acceptable characters.	Y	N
Invoice Number	cbc:ID	Maximum 30 characters. Cannot contain space. Limited set of acceptable characters.	Y	Y

Requirements:
E-invoices to Singapore Government Agencies

(Cont'd)

Singapore Govt Invoice Field	PEPPOL E-Invoice Field	Requirements	Mandatory for Govt? (Y/N)	Mandatory in PEPPOL? (Y/N)
Invoice Date	cbc:IssueDate	Cannot be backdated by more than 7 calendar days or forward-dated.	Y	Y
Vendor ID	cac:AccountingSupplierParty\cac:Party\cac:PartyLegalEntity\cbc:CompanyID	Based on the vendor record created at Vendors@Gov. Vendor status must be "Approved". If you have multiple Vendor IDs, they must be tagged to your CorpPass Entity ID[1].	Y	N
Email Address	cac:AccountingSupplierParty\cac:Party\cac:Contact\cbc:ElectronicMail	If you do not have a registered vendor record, your e-invoice will be rejected and a notification will be sent to this email.	Y	N
Invoicing Instruction ID/Purchase Order ID	cac:OrderReference\cbc:ID	To find out whether you need to bill against an Invoicing Instruction/Purchase Order, please enquire with your client agency.	N	N
Payment Terms	cac:PaymentTerms\cbc:Note	Based on the agreed payment terms with your client agency. Refer to this list of acceptable payment terms.	Y	N

[1]Please submit a ticket at AGD Helpdesk for tagging to be done.

Requirements:
E-invoices to Singapore Government Agencies

(Cont'd)

Singapore Govt Invoice Field	PEPPOL E-Invoice Field	Requirements	Mandatory for Govt? (Y/N)	Mandatory in PEPPOL? (Y/N)
Currency	cbc:DocumentCurrency Code	Refer to this list of acceptable currencies.	Y	Y
Invoice Description	cbc:Note	Maximum 254 characters.	Y	N
Related Invoice ID	cac:BillingReference \cac:InvoiceDocument Reference\cbc:ID	*Mandatory for credit notes – To indicate e-invoice which credit note is meant to offset. Maximum 30 characters. Cannot contain space. Limited set of acceptable characters.	N*	N
Remit To Vendor ID *Mutually exclusive with Factoring Company	cac:PayeeParty \cac:PartyIdentification \cbc:ID	Applicable only to vendors with multiple vendor IDs who wish to receive payment in the bank account registered with another Vendor ID. To indicate the Vendor ID for the receiving bank account. Your Remit To Vendor ID must also be tagged to your Invoicing Vendor ID[1].	N	N

[1]Please submit a ticket at AGD Helpdesk for tagging to be done.

Requirements:
E-invoices to Singapore Government Agencies

(Cont'd)

Singapore Govt Invoice Field	PEPPOL E-Invoice Field	Requirements	Mandatory for Govt? (Y/N)	Mandatory in PEPPOL? (Y/N)
Factoring Company *Mutually exclusive with Remit To Vendor ID	cac:PayeeParty\cac:PartyIdentification\cbc:ID	To indicate the Vendor ID of your Factoring Company. To find out the Vendor ID of your Factoring Company, please enquire with your Factoring Company. If you wish to add a Factoring Company to the list, please submit a ticket at AGD Helpdesk, before you submit the factored invoice. Before submitting an e-invoice with a factoring arrangement, please inform your client agency. If your e-invoice is factored, do indicate the invoice code as "393" in cbc:InvoiceTypeCode.	N	N
Sub Total (Excluding GST)	cac:LegalMonetaryTotal\cbc:TaxExclusiveAmount	Gross amount should be equal to the sum of the invoice line amounts. Prepaid amount and payable rounding amount are not acceptable.	Y	Y

Requirements:
E-invoices to Singapore Government Agencies

(Cont'd)

Singapore Govt Invoice Field	PEPPOL E-Invoice Field	Requirements	Mandatory for Govt? (Y/N)	Mandatory in PEPPOL? (Y/N)
Total GST Amount	cac:TaxTotal\cbc:TaxAmount	If the e-invoice contains GST Amount, the GST registration of your vendor record created at Vendors@Gov should be "Yes".	Y	Y
Total Freight Amount	cac:AllowanceCharge\cbc:Amount	The only allowable charge is Freight. If you need to bill for other charges/allowances, please indicate them as individual e-invoice line items instead of under the charge/allowance segment of the PEPPOL e-invoice. Freight can only be billed as a charge at the invoice header level, and not the invoice line level.	N	N

Requirements:
E-invoices to Singapore Government Agencies

(Cont'd)

Singapore Govt Invoice Field	PEPPOL E-Invoice Field	Requirements	Mandatory for Govt? (Y/N)	Mandatory in PEPPOL? (Y/N)
Invoice Line Number	For e-invoices not billed against Invoicing Instruction/ Purchase Order: cac:InvoiceLine\cbc:ID OR cac:CreditNoteLine\cbc:ID (for credit notes) If e-invoices billed against Invoicing Instruction/ Purchase Order: cac:OrderLineReference\cbc:LineID	For e-invoices billed against Invoicing Instruction (II) / Purchase Order (PO), the Line Number of the II/PO should be captured in the e-invoice and sent using the OrderLineReference field.	Y	Y- cac:InvoiceLine\cbc:ID OR cac:CreditNoteLine\cbc:ID N- cac:InvoiceLine\cac:OrderLineReference\cbc:LineID
Invoice Line Description	cac:InvoiceLine\cac:Item\cbc:Name	For e-invoices billed against Invoicing Instruction (II) / Purchase Order (PO), the Invoice Line Description should match the line description of the II/PO. Maximum 254 characters.	Y	Y

Requirements:
E-invoices to Singapore Government Agencies

(Cont'd)

Singapore Govt Invoice Field	PEPPOL E-Invoice Field	Requirements	Mandatory for Govt? (Y/N)	Mandatory in PEPPOL? (Y/N)
Unit Price for Invoice Line	cac:InvoiceLine\cac:Price\cbc:PriceAmount	For e-invoices billed against Invoicing Instruction / Purchase Order and are billing for services, the Unit Price and Quantity should swop. This means Unit Price would be 1 and Quantity would be the value of the Unit Price.	Y	Y
Quantity for Invoice Line	cac:InvoiceLine\cbc:Invoiced Quantity OR cac:InvoiceLine\cbc:Credited Quantity		Y	Y
Invoice Line Amount (Excludes GST)	cac:InvoiceLine\ cbc:LineExtensionAmount	Sum of Invoice Line Amounts must be equal to Invoice Total Amount. All Invoice Line Amounts must be of the same currency.	Y	Y

Requirements:
E-invoices to Singapore Government Agencies

(Cont'd)

Singapore Govt Invoice Field	PEPPOL E-Invoice Field	Requirements	Mandatory for Govt? (Y/N)	Mandatory in PEPPOL? (Y/N)
Invoice Line GST Treatment	cac:InvoiceLine\cac:Item\cac:ClassifiedTaxCategory\cbc:ID	For customer accounting, all invoice lines must have the same treatment. Invoices for items subject to customer accounting should be separately submitted from invoices for standard-rated and zero-rated items. For details on customer accounting, you may refer to the IRAS e-Tax Guide on "GST: Customer Accounting for Prescribed Goods".	Y	Y
Attachment File Name	cac:AdditionalDocumentReference\cac:Attachment\@filename	-	N	N
Attachment Document	cbc:EmbeddedDocumentBinaryObject	Only 1 attachment is allowed per e-invoice. Acceptable formats: JPEG, PDF, and PNG Maximum file size: 1 MB	N	N

Managing E-invoices After Submission

E-invoices that are successfully received by the government's systems can be viewed, edited or deleted at Vendors@Gov.

View E-invoice

- E-invoices can be viewed at Vendors@Gov for 180 days from the date of the e-invoice.
- You may also monitor the e-invoice status at Vendors@Gov.

Edit/Delete E-invoice

- E-invoices can be edited/deleted at Vendors@Gov on the same day of submission before 7pm.
- Once the e-invoice status changes to "Processing", "Certified", "Approved", "Paid" or "Rejected", it cannot be edited/deleted.

To find out how to view, edit or delete e-invoices at Vendors@Gov, please refer to this guide.

Receiving Payment for E-invoices

- Payment for e-invoices submitted to Singapore government agencies via the network will be made based on the bank details that you have registered with your vendor record at Vendor@Gov.

- You may view details of the paid e-invoice and payment at Vendors@Gov. To find out how to do so, please refer to this [guide](#).

Rejected E-invoices

- If your e-invoice has been rejected, you will receive an email notification to the email address registered in your vendor record. No payment will be made for rejected e-invoices.

- You may resubmit an amended invoice through the PEPPOL network. Please do <u>not</u> use the same Invoice Number <u>and</u> Invoice Date for the resubmission as the invoice will be treated as a duplicate and be rejected.

- Alternatively, you may edit and resubmit the rejected e-invoice at Vendors@Gov. To find out how to do so, please refer to this [guide](#).

Annex:
A Standard Singapore Government Invoice

Business Unit,
Used for routing of e-invoices to your client agencies

ID of your vendor record at Vendors@Gov

Standard invoice identifiers

Reference number of the Invoicing Instruction/Purchase Order issued to you by your client agency, if any

Name of the liaison officer at your client agency

Invoice credit term

For credit notes, Reference number of the e-invoice that the credit note is offsetting against

Only for vendors with more than 1 registered bank account/vendor record with at Vendors@Gov,
To direct payments to other bank accounts

*Not applicable if e-invoice is assigned to a factoring company

Tax Invoice

ABC Business

BLK 123 ABC BUILDING
XYZ STREET 99
#10-100
Singapore 100123

GST Reg No:

AGC01 - Attorney-General's Chambers
GST Reg No: MG-8400000-5

Vendor ID	: 53201802A	Attention To	: abc
Invoice Date	: 12/12/2019	Credit Term	: 30 Days
Invoice No	: caye-121219-04	Related Invoice No	:
Invoice Status	: Submitted	Remit To	: 53201801A
Invoicing Instuction ID	:		
Description	: iOS, sole prop, nric, non factoring 4		

No.	Description	Quantity	Unit Price	Gross Amt (Ex. GST)	GST @ 0% (Zero-rated/GST-exempt)	Gross Amt (Inc. GST)
1	line1	1.0000	250,000.00000	250,000.00	0.00	250,000.00

Invoice Amount Summary

Currency	:	Singapore Dollar
Sub Total (Excluding GST)	:	250,000.00
Total GST Payable	:	0.00
Freight Amount	:	0.00
Total Invoice Amount	:	250,000.00

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Annex:
A Standard Singapore Government Invoice

For e-invoices assigned to factoring companies, Identity of the factoring company

*The factoring company must be registered at Vendors@Gov
*Not applicable for invoices with "Remit To"

Description of the goods or services provided

Tax Invoice

ABC Business

BLK 123 ABC BUILDING
XYZ STREET 99
#10-100
Singapore 100123

GST Reg No:

AGC01 - Attorney-General's Chambers
GST Reg No: MG-8400000-5

Vendor ID	: 53201802A	**Attention To**	: abc
Invoice Date	: 12/12/2019	**Credit Term**	: 30 Days
Invoice No	: caye-121219-01	**Related Invoice No**	:
Invoice Status	: Submitted		
Invoicing Instuction ID	:		
Factoring Company	Hong Leong Finance Limited		
Description	iOS, sole prop, nric, factoring 2		

No.	Description	Quantity	Unit Price	Gross Amt (Ex. GST)	GST @ 0% (Zero-rated/GST-exempt)	Gross Amt (Inc. GST)
1	line1	1.0000	250,000.00000	250,000.00	0.00	250,000.00

Invoice Amount Summary

Currency	:	Singapore Dollar
Sub Total (Excluding GST)	:	250,000.00
Total GST Payable	:	0.00
Freight Amount	:	0.00
Total Invoice Amount	:	250,000.00

Annex:
A Standard Singapore Government Invoice

Tax Invoice

ABC Business

BLK 123 ABC BUILDING
XYZ STREET 99
#10-100
Singapore 100123

GST Reg No:

AGC01 - Attorney-General's Chambers
GST Reg No: MG-8400000-5

Vendor ID	: 53201802A	**Attention To**	: abc
Invoice Date	: 12/12/2019	**Credit Term**	: 30 Days
Invoice No	: caye-121219-01	**Related Invoice No**	:
Invoice Status	: Submitted		
Invoicing Instuction ID	:		
Factoring Company	: Hong Leong Finance Limited		
Description	: iOS, sole prop, nric, factoring 2		

No.	Description	Quantity	Unit Price	Gross Amt (Ex. GST)	GST @ 0% (Zero-rated/GST-exempt)	Gross Amt (Inc. GST)
1	ne1	1.0000	250,000.00000	250,000.00	0.00	250,000.00

Invoice Amount Summary

Currency	:	Singapore Dollar
Sub Total (Excluding GST)	:	250,000.00
Total GST Payable	:	0.00
Freight Amount	:	0.00
Total Invoice Amount	:	250,000.00

Invoice line item number

*For an invoice with Invoicing Instruction/Purchase Order ID,
This number should be the same as the serial number of the item in the Invoicing Instruction/Purchase Order

Quantity invoiced (up to 4 decimal points accepted)

Unit price (up to 5 decimal points accepted)

*For an invoice with Invoicing Instruction/Purchase Order ID,
Unit price should be identical up to the 5th decimal point

GST exclusive amount

Total GST payable

Freight charges

Total invoice amount/ Total payable amount

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Acceptable Payment Terms

Payment Terms	Description
00	Due Immediately
7D	7 Days
8D	8 Days
10D	10 Days
14D	14 Days
15D	15 Days
16D	16 Days
21D	21 Days
28D	28 Days
30D	30 Days
40D	40 Days
45D	45 Days
50D	50 Days
60D	60 Days
90D	90 Days

Acceptable Currencies

Currency	Description
AED	United Arab Emirates Dirham
AUD	Australian Dollar
BND	Brunei Dollar
CAD	Canadian Dollar
CHF	Swiss Franc
CNH	Chinese Renminbi
DKK	Danish Krone
EUR	Euro
GBP	Sterling Pound
HKD	Hong Kong Dollar
IDR	Indonesian Rupiah
ILS	Israel Shekel
INR	Indian Rupee
JPY	Japanese Yen
KRW	Korean Won
LKR	Sri Lanka Rupee
MYR	Malaysian Ringgit
NOK	Norwegian Krone
NZD	New Zealand Dollar

Currency	Description
PHP	Philippine Peso
PKR	Pakistan Rupee
SAR	Saudi Riyal
SEK	Swedish Krona
SGD	Singapore Dollar
THB	Thai Baht
TWD	Taiwan Dollar
USD	US Dollar
ZAR	South African Rand

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