

Guide for Accreditation as InvoiceNow-Ready Solution Provider

Contents

1. Background
2. InvoiceNow-Ready Solution Provider Accreditation Requirements
3. InvoiceNow-Ready Solution Provider Accreditation Process
4. Accreditation as an InvoiceNow-Ready Solution Provider
5. Maintaining InvoiceNow-Ready Solution Provider Accreditation Status
6. Other Important Terms

1. BACKGROUND

1.1 This guide provides an overview of the InvoiceNow-Ready Solution Provider Accreditation process and criteria for parties interested in becoming an IMDA-accredited InvoiceNow-Ready Solution Provider in Singapore. An InvoiceNow-Ready solution refers to an invoice system¹ that supports both the basic InvoiceNow Requirements² and the GST InvoiceNow Requirements. The GST InvoiceNow Requirements are described in detail at paragraph 2.2 below, but broadly requires GST-registered businesses to use InvoiceNow-Ready solutions to transmit invoice data³ to IRAS via the InvoiceNow network for tax administration.

Examples of solutions, which must be connected to the InvoiceNow network, are:

- Full accounting/ERP products.
- Branded products wrapped around a technology base code/white labelled.
- Products with Access Point Connection Components (e.g., MS Dynamics, SAP B1).
- Either multi-tenanted or single-tenanted.
- Either cloud-based or desktop.

1.2 Please note that only the primary developers/providers of InvoiceNow-Ready solutions are required to go through the InvoiceNow-Ready Solution Provider accreditation process. Resellers of InvoiceNow-Ready solutions do not need to complete this accreditation. The primary developers/providers of InvoiceNow-Ready solutions (hereafter “InvoiceNow-Ready Solution Provider” or “IRSP”) must ensure their products meet the necessary standards and requirements set by IMDA. On the other hand, resellers, who distribute or sell the solutions of accredited InvoiceNow-Ready Solution Providers are not required to undergo the process themselves.

1.3 After the IRSP has obtained the IRSP accreditation, the IRSP must provide IMDA with a list of their resellers (if any) and other relevant information for publication on the IMDA website. It is the IRSP’s responsibility to inform IMDA of any changes to their reseller listing, as the reseller listing determines eligibility for the Productivity Solutions Grant (PSG).

¹ Invoice System is either a single system or combination of systems that contain invoice details. This could include but not limited to: (i) ERP System, (ii) Billing System, (iii) Procurement System, (iv) Supply Chain System, (v) Accounts Payable/Receivable System, (vi) Accounting System, (vii) Other systems that contain invoice data. In addition, there may be middleware solutions that tie the various elements into a whole for invoice data submission.

² Described at paragraph 2.2 below.

³ Invoice data is a general term used to refer to the data in all business documents such as copies of invoices, credit notes as well as invoice-related data (e.g., aggregated cash sales, aggregated petty cash purchases etc.) that are to be submitted to IRAS as part of the GST InvoiceNow Requirements.

2. INVOICENOW-READY SOLUTION PROVIDER ACCREDITATION REQUIREMENTS

2.1 To become an IMDA-accredited IRSP, solutions provided by the IRSP must meet the mandatory requirements outlined in the table below.

2.2 To fully implement the basic InvoiceNow Requirements and the GST InvoiceNow Requirements, IRSPs must establish a connection with an IMDA-accredited Access Point (“AP”) provider. This connection enables IRSPs to send invoice data through the network and to IRAS System, in accordance with the requirements⁴ specified by IMDA/IRAS. The following table outlines both the basic InvoiceNow Requirements and the GST InvoiceNow Requirements.

S/N	Mandatory Criteria	Description
Basic InvoiceNow Requirements		
1.	<p>Your solution must be able to register the business user on the Singapore SMP through an IMDA certified Access Point. Once registered, the Peppol ID will be listed in the Singapore Peppol Directory. https://www.peppoldirectory.sg</p> <p>Please take note that user’s explicit consent must be obtained before user can be registered on the InvoiceNow network.</p> <p>The registration of a business user must be completed within 3 working days from the time of the user’s request to the time when the user is successfully registered on the SMP.</p>	<p><u>First-time application</u> IRSP is required to do a live product demonstration of the solution’s InvoiceNow registration process of your customer.</p> <p><u>Renewal of application</u> IRSP is expected to provide screenshots of your solution’s InvoiceNow registration process of your customer.</p>

⁴ These requirements are technical requirements specified in “Invoice Data Submission Specifications for IRAS GST InvoiceNow Requirement”, comprising TX1 - Design Document, TX2 - Data Extraction and Transformation and TX3 - Access Point Services. Please refer to <https://www.imda.gov.sg/how-we-can-help/nationwide-e-invoicing-framework/invoicenow-technical-playbook>

RESTRICTED

S/N	Mandatory Criteria	Description
2.	<p><u>Sending of Invoice</u></p> <p>Your solution must be able to send invoice (BIS and PINT) on the InvoiceNow network through an IMDA-accredited Access Point.</p> <p>Please ensure that you can demonstrate the sending of invoice via your solution with a valid test account.</p> <p>There should be no human intervention during invoice data transmission from your solution to the Access Point.</p>	<p><u>First-time application</u></p> <p>IRSP is required to do a live product demonstration of the solution's invoice creation and sending process. This includes sending a live test invoice to IMDA's demo account.</p> <p><u>Renewal of application</u></p> <p>IRSP is expected to provide screenshots of your solution's invoice creation and sending process.</p>
3.	<p><u>Receiving of Invoice</u></p> <p>Your solution must be able to receive invoice (BIS and PINT) from the InvoiceNow network through an IMDA-accredited Access Point and display the invoice correctly.</p> <p>Please ensure that you can demonstrate the receiving of invoice via your solution with a valid test account.</p> <p>There should be no human intervention during invoice data transmission from the Access Point to your solution.</p>	<p><u>First-time application</u></p> <p>IRSP is required to do a live product demonstration of the solution's invoice receiving process. This includes receiving a live test invoice from IMDA's demo account.</p> <p><u>Renewal of application</u></p> <p>IRSP is expected to provide screenshots of your solution's invoice receiving process.</p>
4.	<p>Your solution must be able to store and maintain the Peppol IDs of your users' business partners (i.e. their customers and /or supplier).</p>	<p><u>First-time application</u></p> <p>IRSP is required to do a live product demonstration of the solution's ability to capture and maintain the Peppol IDs of your users' business partners.</p> <p><u>Renewal of application</u></p>

RESTRICTED

S/N	Mandatory Criteria	Description
		IRSP is expected to provide screenshots of your solution's ability to capture and maintain the Peppol IDs of your users' business partners.
5.	<p><u>Receiving of Order</u></p> <p>Your solution must be able to receive order on the InvoiceNow network through an IMDA-accredited Access Point.</p> <p>Please ensure that you can demonstrate the receiving of order via your solution with a valid test account.</p> <p>There should be no human intervention during order data transmission from Access Point to your solution.</p>	<p><u>First-time application</u></p> <p>IRSP will do a live product demonstration showing your solution's order receiving process.</p> <p><u>Renewal of application</u></p> <p>IRSP will provide screenshots of your solution's order receiving process.</p>
6.	<p><u>Converting of Order to Invoice</u></p> <p>Your solution must be able to convert an incoming order from the InvoiceNow network into an invoice (that is able to retain all the information of the order) through an IMDA-accredited Access Point.</p> <p>Please ensure that you are able to demonstrate the conversion of order into an invoice via your solution with a valid test account.</p>	<p><u>First-time application</u></p> <p>IRSP will do a live product demonstration showing your solution's order to invoice conversion process.</p> <p><u>Renewal of application</u></p> <p>IRSP will provide screenshots of your solution's order receiving and invoice conversion process</p>
7.	<p><u>Sending of Invoice Response</u></p> <p>Your solution must be able to send invoice response on the InvoiceNow network through an IMDA-accredited Access Point.</p>	<p><u>First-time application</u></p> <p>IRSP will do a live product demonstration showing your solution's invoice response creation and sending process.</p> <p><u>Renewal of application</u></p>

S/N	Mandatory Criteria	Description
	<p>Please ensure that you can demonstrate the sending of invoice response via your solution with a valid test account.</p> <p>There should be no human intervention during invoice response data transmission from your solution to the Access Point.</p>	<p>IRSP will provide screenshots of your solution's invoice response creation and sending process.</p>
8.	<p><u>Receiving of Invoice Response</u></p> <p>Your solution must be able to receive invoice response on the InvoiceNow network through an IMDA-accredited Access Point.</p> <p>Please ensure that you can demonstrate the receiving of invoice response via your solution and process them to display the correct invoice status with a valid test account.</p> <p>There should be no human intervention during invoice response data transmission from the Access Point to your solution.</p>	<p><u>First-time application</u></p> <p>IRSP will do a live product demonstration showing your solution's invoice response receiving process.</p> <p><u>Renewal of application</u></p> <p>IRSP will provide screenshots of your solution's invoice response receiving process.</p>
GST InvoiceNow Requirements⁵		
9.	<p><u>Activation/Deactivation of C5 Submission for GST Registered Business</u></p> <p>Your solution must be able to activate and deactivate GST registered businesses for the purpose of invoice data submission to IRAS.</p>	<p><u>IRSP is required to complete the following and provide evidence:</u></p> <ol style="list-style-type: none"> 1. Submitter Status Activation and Deactivation 2. SMP Production/Sandbox C5 Activation and Deactivation Status

⁵ For detailed information on the GST InvoiceNow Requirements test case, please refer to <https://go.gov.sg/c5-testing-irsp>

RESTRICTED

S/N	Mandatory Criteria	Description
10.	<p><u>Extraction and Packaging of Invoice Data & Invoice Data Submission through APs</u></p> <p>Your solution must be able to extract and package relevant data from the solution provided to your customers, according to GST InvoiceNow Requirements for submission to IRAS through the Access Point Provider.</p>	<p><u>IRSP is required to complete the following and provide evidence:</u></p> <ol style="list-style-type: none"> 1. <u>Peppol Delivery and IRAS Submissions</u> <ol style="list-style-type: none"> a. Invoice sent via Peppol and submitted to C5 via AP b. IRAS-issued acknowledgement ID 2. <u>Non-Peppol data Submissions</u> <ol style="list-style-type: none"> a. Using 2 GST-registered entities to perform the sending and receiving of invoice/Credit Note b. Using a GST-registered entity to create and send an aggregated B2C sales / PCP purchase Invoice to C5 3. <u>Able to handle the following errors</u> <ol style="list-style-type: none"> a. Peppol sales invoice with missing MDE b. Peppol sales invoice with attachment size more than 10MB
11.	<p><u>Reporting and Reconciliation</u></p> <p>Your solution must be able to log all tax invoice submissions to keep track of data transmission to IRAS, and provide reports to GST registered businesses to facilitate reconciliation.</p>	<p><u>IRSP is required to complete the following and provide evidence:</u></p> <ol style="list-style-type: none"> 1. Submission Logging 2. Reporting and Reconciliation

RESTRICTED

2.3 In addition to the mandatory criteria above, the table below outlines the preferred features for IRSP. While these features are not mandatory for IMDA accreditation, they represent additional features that can enhance the functionality and user experience of your solution. We encourage IRSPs to consider implementing these preferred features into their solutions to enhance their offerings. During the accreditation process, IRSP will have the opportunity to demonstrate these features if they have been implemented.

S/N	Preferred features	Description
Preferred but non-mandatory features supporting the basic InvoiceNow Requirements		
1.	Your solution should be able to lookup the users' customers and/or suppliers and check whether they are on InvoiceNow network.	<p><u>First-time application</u> IRSP will do a live product demonstration of the solution's functionality to lookup the users' customers and/or suppliers and check whether they are on network.</p> <p><u>Renewal of application</u> IRSP will provide screenshots of your solution's functionality to lookup the users' customers and/or suppliers and check whether they are on network.</p>
2.	When the user is sending an invoice, your solution should be able to determine if the recipient of the invoice is on the InvoiceNow network and provide the option to the user to send the invoice via InvoiceNow or other method(s).	<p><u>First-time application</u> IRSP will do a live product demonstration showing this process.</p> <p><u>Renewal of application</u> IRSP will provide screenshots showing this process.</p>
3.	<p><u>Sending of Credit Note</u></p> <p>Your solution should be able to send credit note on the InvoiceNow network through an IMDA-accredited Access Point.</p>	<p><u>First-time application</u> IRSP will do a live product demonstration showing your solution's credit note creation and sending process.</p> <p><u>Renewal of application</u></p>

RESTRICTED

	<p>Please ensure that you can demonstrate the sending of credit note via your solution with a valid test account.</p> <p>There should be no human intervention during credit note data transmission from your solution to the Access Point.</p>	<p>IRSP will provide screenshots of your solution's credit note creation and sending process.</p>
<p>4.</p>	<p><u>Receiving of Credit Note</u></p> <p>Your solution should be able to receive credit note from the InvoiceNow network through an IMDA-accredited Access Point and display the credit note correctly.</p> <p>Please ensure that you are able to demonstrate the receiving of credit note via your solution with a valid test account.</p> <p>There should be no human intervention during credit note data transmission from the Access Point to your solution.</p>	<p><u>First-time application</u></p> <p>IRSP will do a live product demonstration showing your solution's credit note receiving process.</p> <p><u>Renewal of application</u></p> <p>IRSP will provide screenshots of your solution's credit note receiving process.</p>
<p>Preferred but non-mandatory features supporting the GST InvoiceNow Requirements</p>		
<p>5.</p>	<p><u>GST Check</u></p> <p>Your solution should be able to check if the supplier is legitimately charging GST on C5 transactions by verifying if the Supplier's GSTN reflected in the invoice data is a valid GSTN (via calling IRAS' Check GST Register API) and advise the submitter accordingly.</p>	<p><u>IRSP is required to complete the following and provide evidence:</u></p> <ol style="list-style-type: none"> 1. Peppol Invoice & Non-Peppol Invoice <ol style="list-style-type: none"> a. Able to block invoice with GST charged, from a non-GST registered entity and send error message

2.4 All IRSPs must comply with the following key logging requirements:

Requirement	Description
-------------	-------------

RESTRICTED

Storage of Acknowledgment	IRSPs' solutions shall store the IRAS acknowledgement ID and status of each invoice transmitted to IRAS as part of system logging.
Retention Period	Such log shall be kept for a minimum period of 5 years.
Access to Logs	IRSP shall upon request by IMDA reveal or give access to the relevant data from the logs within 3 working days or alternative timeline provided by IMDA.

3. INVOICENOW-READY SOLUTION PROVIDER ACCREDITATION PROCESS

3.1 The table below describes the IRSP Accreditation Process for first-time applicants.

S/N	Step	Description	Role
1.	Expression of interest	Please register interest by writing to invoice@imda.gov.sg .	<ul style="list-style-type: none">• IRSP
2.	Submission of application	a) Upon receiving the email, IMDA will provide the InvoiceNow-Ready Solution Provider Accreditation Application Form and Accreditation Guide. b) Applicant is to complete and submit the Application Form to invoice@imda.gov.sg .	<ul style="list-style-type: none">• IRSP• IMDA
3.	Complete product demo	After reviewing the Application Form, IMDA will schedule a live product demo with the IRSP. In this live demo, the IRSP will be required to demonstrate the mandatory criteria. They can also choose to demonstrate any of the preferred features.	<ul style="list-style-type: none">• IRSP• IMDA

RESTRICTED

S/N	Step	Description	Role
4.	Creation of sub-org in Singapore SMP	<p>Upon the successful completion of product demo, IMDA will provide an in-principle approval to the IRSP.</p> <p>The IRSP is to work with its Access Point for the creation of sub-org in the Singapore SMP. Once the sub-org has been created, the IRSP is to ensure that new participants are registered under the IRSP's sub-org account.</p>	<ul style="list-style-type: none">• IRSP
5.	Letter of Offer and Letter of Acceptance	<p>After the above activities have been successfully completed, IMDA will send a Letter of Offer to the successful applicant. The applicant is required to sign off on the Letter of Acceptance to indicate its acceptance of the accreditation and the terms and conditions of accreditation.</p> <p>The InvoiceNow-Ready Solution Provider accreditation has a validity of one (1) year. The IRSP may, by no later than three (3) months prior to the expiry of the initial validity period, submit a request to IMDA to extend the accreditation by another one (1) year. Upon receiving such request, IMDA may, at its sole and absolute discretion, further extend the validity period by another one (1) year, or such other period as IMDA in its sole and absolute discretion determines.</p>	<ul style="list-style-type: none">• IRSP• IMDA

RESTRICTED

S/N	Step	Description	Role
		The IMDA will publish on its website the company information of both the InvoiceNow-Ready Solution Provider and its resellers (if any), as provided by the InvoiceNow-Ready Solution Provider.	

4. ACCREDITATION AS AN INVOICENOW-READY SOLUTION PROVIDER

4.1 The InvoiceNow-Ready Solution Provider may publicly hold itself out to be an accredited InvoiceNow-Ready Solution Provider only after IMDA has issued the Letter of Offer, and the InvoiceNow-Ready Solution Provider has accepted, signed and returned the Letter of Acceptance to IMDA. The accreditation as InvoiceNow-Ready Solution Provider is only valid in relation to the corresponding version of the solution stated in the Letter of Offer.

4.2 The InvoiceNow-Ready Solution Provider shall at all times comply with the InvoiceNow-Ready Solution Provider Accreditation Terms and Conditions, and to the other Programme Documents, which will be made available on IMDA's website at <https://www.imda.gov.sg/invoicenow> and/or emailed to you. In the event of any inconsistency between this Accreditation Guide and the InvoiceNow-Ready Solution Provider Terms and Conditions and the other Programme Documents, the order of precedence clause set out at Clause 2.4 of the InvoiceNow-Ready Solution Provider Terms and Conditions shall govern.

5. MAINTAINING INVOICENOW-READY SOLUTION PROVIDER ACCREDITATION STATUS

5.1 At any time during the period of accreditation, IMDA has the right to seek additional clarifications to ensure that the InvoiceNow-Ready Solution Provider meets the InvoiceNow-Ready Solution Provider Accreditation requirements and obligations.

5.2 Service Level Agreement

Accredited InvoiceNow-Ready Solution Providers are required to adhere to the following key Service Level Agreement:

S/N	Service	Service Level Agreement	Service Level to Meet
------------	----------------	--------------------------------	------------------------------

RESTRICTED

1.	Uptime to AP front-end services	<p>The IRSP is required to make available the connection to AP front-end services. This does not include the period when the AP front-end service is down.</p> <p>SLA Computation:</p> $= \frac{\text{Total Service Available Time} - \text{Total Service Downtime}}{\text{Total Service Available Time}} \times 100\%$ <p>Where:</p> <ul style="list-style-type: none">• Total Service Available Time: The total time in a month for which the connection to the AP front-end services are expected to be available.• Total Service Downtime: The total time in a month for which the connection to the AP front-end services are unavailable. <p>The IRSP shall provide a monthly report detailing the monthly service uptime calculated using the SLA formula above.</p> <p>A report template will be provided.</p>	99.5%
----	---------------------------------	--	-------

5.3 Monthly Report Obligation

Monthly service performance reports shall be submitted to IMDA by the 5th working day of the following month or otherwise specified by IMDA. The template of the service performance reports will be provided.

6. OTHER IMPORTANT TERMS

6.1 The InvoiceNow-Ready Solution Provider Accreditation Terms and Conditions contains other terms and conditions that are applicable and binding between IMDA and the InvoiceNow-Ready Solution Provider, and must be read carefully in full. In particular, do take note of the following provisions set out in the InvoiceNow-Ready Solution Provider Terms and Conditions:

- a. Clause 8 (Suspension and Termination)
- b. Clause 16 (Indemnity)
- c. Clause 18 (Code of Conduct)