



Tax Advisory & Compliance Services

GST Assisted Self-help kit (ASK)

What is ASK?

ASK is a self-assessment package which is designed to help GST-registered businesses effectively manage their compliance.

It focuses on 3 key aspects:

- implement GST best practices to ensure proper reporting of transactions in GST returns
- use of pre-filing checklist to ensure correct GST returns before submission, and
- annual review of past GST returns for early detection of errors (as companies may be penalised up to 200% of tax undercharged for the submission of incorrect GST returns).

Benefits of ASK

Businesses will enjoy the following benefits:

- Reduce risk of incurring penalties on common errors made by GST-registered businesses;
- Discover past GST errors early for timely disclosure to IRAS to enjoy zero or reduced penalties under IRAS' Voluntary Disclosure Programme;
- Enjoy administrative concessions for common errors disclosed through the course of ASK Annual Review; and
- Fulfil requirement for application or renewal of GST schemes.

Is ASK Compulsory?

Conducting ASK is compulsory if you **are applying** for any of the following GST Schemes:

- Major Exporter Scheme (MES)
- Import GST Deferment Scheme (IGDS)
- Approved Marine Customer Scheme (AMCS)

- Approved Contract Manufacturer and Trader (ACMT) Scheme
- Approved Refiner and Consolidator Scheme (ARCS)
- Approved Import GST Suspension Scheme (AISS), or
- Specialised Warehouse Scheme (SWS)

if you **are renewing** any of the following GST schemes:

- Major Exporter Scheme (MES)
- Import GST Deferment Scheme (IGDS),
- Approved Contract Manufacturer and Trader (ACMT) Scheme, or
- Specialised Warehouse Scheme (SWS)

Effective 1 January 2013, the ASK declaration form needs to be signed by an Accredited Tax Practitioner (GST) or Accredited Tax Advisor (GST) with the Singapore Institute of Accredited Tax Professionals.

We can assist you

If you need assistance in the application / renewal of the GST Schemes or you would like to find out more on your options, we are here to assist you.

Contact

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