

## SELF- REVIEW CHECKLIST FOR CHARITIES AND VWOS

Name of Organisation : \_\_\_\_\_

GST registration number: \_\_\_\_\_

**Please complete this self-review checklist with reference to the FAQ for GST registered charities and VWOs, and your GST returns.**

To complete this form:

- *Tick the relevant boxes accordingly [i.e. Yes, No or Not Applicable<sup>1</sup> ("NA")]*
- *If you tick "No", please quantify the errors for the last 5 years starting from the current prescribed accounting period<sup>2</sup>, in a separate document.*

	Questions	Responses		
		Yes	No	NA
1	Did you account for output tax for subsidised fees charged to your customers? (See FAQ 1)			
2	Did you account for output tax on recoveries received from your employees? (See FAQ 2)			
3	Did you account for output tax on monies received for rental of facilities or spaces? (See FAQ 3)			
4	Did you account for output tax on benefits provided by you in return for cash and non-monetary sponsorship? (See FAQ 5)			
5	Did you account for deemed output tax on gifts of value \$200 or more where input tax had been claimed on the gifts? (See FAQ 6)			
6	For goods sold through auctions, did you account for GST on the open market value of the items or the full sales proceeds? (See FAQ 7)			
7	Did you account for output tax on part payments or deposits received based on time of supply rules? (See FAQ 8)			

<sup>1</sup> For each question listed in this form, please tick NA only if you do not have the transaction stated.

<sup>2</sup> For example, if the current prescribed accounting period is Jan to Mar 2022, you will have to quantify from Jan 2017 to Dec 2021. Instead of quarterly, you can provide the quantifications of errors on yearly basis according to your financial year.

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	Questions	Responses		
		Yes	No	NA
8	Did you account for output tax on all charity coupons sold? (See FAQ 9)			
9	Did you claim input tax based on the GST amount stated on tax invoices and simplified tax invoices from your suppliers? (See FAQ 11)  If you tick "No", <i>please state what is the basis of your input tax claims and re-compute your input tax if errors are made.</i>			
10	Did you exclude input tax disallowed under Regulation 26 and 27 from your input tax claims? (See FAQ 12)			
11	Did you apportion your input tax for providing subsidised activities? (See FAQ 13)			
12	Did you include grants, donations and outright sponsorships received as non-business receipts in the denominator of your input tax apportionment formula? (see FAQ 13)  If you tick "No", <i>please compute your input tax apportionment to include the above non-business receipts and quantify the amount of input tax over claimed.</i>			
13	Did you apply reverse charge and account for output tax on services procured from overseas suppliers (applicable from 1 Jan 2020) and purchases of imported low-value goods (LVG) (applicable from 1 Jan 2023) as if you were the supplier? (see FAQ 15)  <i>You may also claim the GST accounted on such imported services and LVG as your input tax subject to the usual input tax apportionment formula.</i>			
14	<p>If you answered "No" to any of the above questions, you have made errors in your GST returns. You should review your GST returns now to determine the amounts of errors made and voluntarily disclose the errors.</p> <p>For all errors discovered during your self-review, please state the <u>nature of errors</u> and provide the <u>amounts of output tax under-accounted or / and input tax over-claimed</u> including the <u>periods</u> involved, <u>in a separate document</u>.</p>			

## SELF-REVIEW CHECKLIST OF CHARITIES / VWOS

Name of Reviewer : \_\_\_\_\_

Designation: \_\_\_\_\_

Date : \_\_\_\_\_