

Assessable Income

3.1

What is Assessable Income (AI)?

Your AI includes all forms of income from trade, business, profession or vocation, employment, as well as rental income that is taxable.

Your AI can be found on your tax bill (or Notice of Assessment) that you receive each year if you are required to pay taxes. If you are not required to pay taxes for Year of Assessment (YA) 2018, you may be eligible for the GST Voucher – Cash, if your Income Earned for 2017 (AI for YA2018) does not exceed \$28,000 and you meet the other criteria.

To view your Notice of Assessment, please login to [myTax Portal](#) using your SingPass/IRAS PIN > Messages > Correspondence & Notices > Individual Income Tax > Letters/Notices.

3.2

Who will benefit from the AI cut-off of \$28,000?

The \$28,000 AI cut-off roughly corresponds to roughly the bottom 40% of Singaporean workers, in addition to the unemployed and those who do not work.

3.3

Do I qualify for the GST Voucher – Cash if my AI is unavailable but I meet all other criteria?

If your AI is unavailable because you have not yet filed your income tax returns, please call IRAS at 1800-356-8300. The Government will then notify you if you are eligible for the 2019 GST Voucher after the finalisation of your tax return.

Some citizens may not have their AI assessed by IRAS at the point of determining all citizens' eligible benefits. In order for the Government to notify all eligible Singaporeans by July 2019, a cut-off date for information provided by all agencies (including IRAS) of 31 December 2018 was used to determine the allotment. There may be a small number of Singaporeans whose AI for YA2018 were not finalised by end 2018 because IRAS was finalising the YA2018 income tax assessment for all Singaporeans then. Once your AI has

been finalised by IRAS, the Government will then notify you if you are eligible for the 2019 GST Voucher.

3.4

Why use both AI and AV to determine the amount of GST Voucher – Cash one receives?

Our approach of using both AI and AV as the criteria is a practical way of identifying those who are less well-off. It is not perfect in design, but broadly equitable. It also complements other schemes which are less broad-based and allow for more customised assessment of an individual's needs.

3.5

One of the eligibility criteria for the 2019 GST Voucher – Cash is that the Income Earned in 2017 (AI for the YA2018) must not exceed \$28,000. Why is the AI for YA2018 (instead of YA2019) used?

For Singaporeans to receive their 2019 GST Voucher – Cash by August 2019, we have to determine the payments based on the latest available AI. When the eligibility for the 2019 GST Voucher – Cash is determined, the Income Earned for 2017 (AI for YA2018) is the latest tax assessment available. If we were to use the Income Earned for 2018 (AI for YA2019), it would mean delaying payments until 2020, after IRAS has completed the tax assessments and the allocation of the GST Voucher – Cash is completed.

Nonetheless, Singaporeans facing extenuating circumstances can [**Submit an Enquiry**](#) (You will be redirected automatically after SingPass log in), so that we can consider the most recent AI if it has been finalised. Applications will be considered on a case-by-case basis.