

# STATEMENT OF ACCOUNT FOR JAN & FEB 2023



I was billed 2 months of subscription fees in Jan...



Me too! 😞  
It must be a double charge!

No no no.  
There was no subscription fee charged in Dec!

BUT... due to the GST increment, **Jan fees cannot be charged in Dec.**

Usually, subscription fees are billed in advance.

**Jan SOA → Feb fees billed**  
**Dec SOA → Jan fees billed**



Dec 2022:  
7% GST  
Jan 2023:  
8% GST

In line with IRAS guideline to recognize the change in GST rate, we had to reflect January subscription fees in Jan SOA, instead of Dec SOA.

Hence, the 2 months of subscription fees charged in Jan SOA was for **Jan & Feb 2023.**