
First published in the Government *Gazette*, Electronic Edition, on 4 April 2019 at 5 pm.

No. S 289

GOODS AND SERVICES TAX ACT
(CHAPTER 117A)

GOODS AND SERVICES TAX ACT
(AMENDMENT OF FIFTH SCHEDULE)
ORDER 2019

In exercise of the powers conferred by section 90A(5) of the Goods and Services Tax Act, the Minister for Finance makes the following Order:

Citation and commencement

1. This Order is the Goods and Services Tax Act (Amendment of Fifth Schedule) Order 2019 and comes into operation on 1 May 2019.

Amendment of Fifth Schedule

2. The Fifth Schedule to the Goods and Services Tax Act is amended —

(a) by inserting, immediately after paragraph 17 of Part I, the following paragraph:

“18.—(1) The Comptroller may, in respect of an application for a ruling made on or after 1 May 2019, publish a summary of the ruling with the express consent of the applicant.

(2) For the purpose of sub-paragraph (1) —

(a) the summary must set out the tax position of the ruling in a general manner; and

(b) the Comptroller must take reasonable care to ensure that the summary does not permit the applicant, the arrangement to which the ruling relates or any party to the arrangement to be identified.”;

(b) by deleting “\$620” in paragraph 1(a) of Part II and substituting “\$660”;

(c) by deleting “\$155” in paragraph 1(b) of Part II and substituting “\$165”;

(d) by renumbering paragraph 1 of Part II as sub-paragraph (1) of that paragraph, and by inserting immediately thereafter the following sub-paragraph:

“(2) If an application for a ruling is withdrawn, the applicant is liable to pay any fees under sub-paragraph (1)(b), (c) and (d) that are incurred up to the time the Comptroller receives the notice of the withdrawal from the applicant.”; and

(e) by deleting paragraph 2 of Part II and substituting the following paragraph:

“2.—(1) This paragraph applies to any application for a ruling made on or after 1 May 2019.

(2) When the Comptroller informs the applicant that the Comptroller agrees to make a ruling on the application, unless the application is withdrawn, the applicant must pay any further fee and additional fee which may apply to the application under paragraph 1(1), in amounts estimated by the Comptroller.

(3) The Comptroller may at any time increase any amount estimated for any such fee and, unless the application is withdrawn, the applicant must pay the increase.

(4) Upon the application being withdrawn or the Comptroller making a ruling, as the case may be —

(a) if the further fee or additional fee for the application under paragraph 1(1) is more than the amount already paid as that fee, the applicant must pay the difference between those amounts for that fee; and

(b) if the amount already paid as the further fee or additional fee is more than the amount of that fee for the application under paragraph 1(1), the Authority must refund the applicant the difference between those amounts for that fee.”.

Made on 2 April 2019.

TAN CHING YEE
*Permanent Secretary,
Ministry of Finance,
Singapore.*

[R060.001.0013.V47; AG/LEGIS/SL/117A/2015/5 Vol. 1]

(To be presented to Parliament under section 86(2) of the Goods and Services Tax Act).