



**THE STATUTES OF THE REPUBLIC OF SINGAPORE**

**GOODS AND SERVICES TAX ACT**

**(CHAPTER 117A)**

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# Goods and Services Tax Act

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An Act to provide for the imposition and collection of goods and services tax and for matters connected therewith.

[26th November 1993]

## PART I

## PRELIMINARY

**Short title**

1. This Act may be cited as the Goods and Services Tax Act.

**Interpretation**

- 2.—(1) In this Act, unless the context otherwise requires —

“account with the electronic service”, in relation to any person, means a computer account within the electronic service which is assigned by the Comptroller to that person for the storage and retrieval of electronic records relating to that person;

“authentication code”, in relation to any person, means an identification or identifying code, a password or any other authentication method or procedure which is assigned to that person for the purposes of identifying and authenticating the access to and use of the electronic service by that person;

“authorised person” means any person acting under the authority of the Comptroller;

“bare trustee” means a trustee who —

(a) holds any goods, intellectual property rights or licence to use any intellectual property rights, on trust for the business of —

(i) persons carrying on the business in partnership;  
or

- (ii) a person that is a club, an association, a society or an organisation;
- (b) has no interest in the goods, rights or licence other than that by reason of the office and legal title as trustee; and
- (c) has no duty to perform in relation to the goods, rights or licence, other than to act in accordance with instructions given by the persons or person, as the case may be, for any supply relating to the goods, rights or licence;

*[Act 31 of 2014 wef 01/01/2015]*

“Board” means the Goods and Services Tax Board of Review established under section 50;

“Comptroller” means the Comptroller of Goods and Services Tax appointed under section 4 and includes for all purposes of this Act, except the exercise of the powers conferred upon the Comptroller by section 5(2), a Deputy Comptroller or an Assistant Comptroller;

“computer” has the same meaning as in the Computer Misuse Act (Cap. 50A);

*[Act 3 of 2013 wef 13/03/2013]*

*[Act 9 of 2018 wef 31/08/2018]*

“computer output” has the same meaning as in the Computer Misuse Act (Cap. 50A);

*[Act 3 of 2013 wef 13/03/2013]*

*[Act 9 of 2018 wef 31/08/2018]*

“customs duty” means customs duty imposed on goods imported into Singapore under the Customs Act (Cap. 70);

“document” has the same meaning as in the Evidence Act (Cap. 97);

“electronic record” has the same meaning as in the Electronic Transactions Act (Cap. 88);

“electronic service” means the electronic service provided by the Comptroller under section 42(1);



- “excise duty” has the same meaning as in the Customs Act;
- “free trade zone” has the same meaning as in the Free Trade Zones Act (Cap. 114);
- “goods” excludes money;
- “import” has the same meaning as in the Customs Act;
- “invoice” includes any document similar to an invoice;
- “input tax” has the meaning given to it by section 19;
- “land” has the same meaning as in the Land Titles Act (Cap. 157);
- “limited partnership” means a limited partnership referred to in section 3 of the Limited Partnerships Act 2008;
- [Act 37 of 2008 wef 04/05/2009]*
- “money” and “currency” include currencies whether of Singapore or any other country but does not include a collector’s piece, investment article or item of numismatic interest;
- “open market value”, in relation to a supply of goods or services, has the meaning given to it by section 17(5);
- [Act 20 of 2010 wef 01/01/2011]*
- “output tax” has the meaning given to it by section 19;
- “prescribed accounting periods” means such accounting periods as may be prescribed by regulations made under section 19;
- “quarter” means a period of 3 months ending at the end of March, June, September or December;
- “registered person” means a person registered under this Act;
- [Act 52 of 2018 wef 01/01/2019]*
- “registered (Seventh Schedule — full) person” means a taxable person who —
- (a) belongs in a country other than Singapore and is registered under this Act by virtue of —
    - (i) paragraph 1A of the First Schedule; or

- (ii) paragraph 8(1)(c) of the First Schedule; and
- (b) is an approved person under section 28A;

*[Act 52 of 2018 wef 01/01/2019]*

“registered (Seventh Schedule — pay only) person” means a taxable person who —

- (a) belongs in a country other than Singapore and is registered under this Act by virtue of —
  - (i) paragraph 1A of the First Schedule; or
  - (ii) paragraph 8(1)(c) of the First Schedule; and
- (b) is not an approved person under section 28A;

*[Act 52 of 2018 wef 01/01/2019]*

“reverse charge supply” means a supply of services treated as having been made by the recipient of those services under section 14(2);

*[Act 52 of 2018 wef 01/01/2019]*

“Seventh Schedule supply” means any supply of services of a type, and made (whether or not in Singapore) in the circumstances, described in the Seventh Schedule;

*[Act 52 of 2018 wef 01/01/2019]*

“specially authorised customs officer” means an officer of customs authorised under section 5(3)(b) to exercise the powers mentioned in that provision;

*[Act 52 of 2018 wef 01/01/2019]*

“specially authorised officer” means an officer authorised under section 5(3)(a) to exercise the powers mentioned in that provision;

*[Act 52 of 2018 wef 01/01/2019]*

“supply” has the meaning given to it by section 10;

“tax” means goods and services tax;

“tax invoice” means such an invoice as is required under section 41;

“taxable person” has the meaning given to it by section 8(2);

“taxable (Seventh Schedule) person” means a person who —

- (a) is a taxable person by virtue of paragraph 1A of the First Schedule; or
- (b) is registered under this Act by virtue of paragraph 8(1)(c) of the First Schedule;

*[Act 52 of 2018 wef 01/01/2019]*

“taxable supply” has the meaning given to it by section 8(2A);

“unit trust” means any trust established for the purpose, or having the effect, of providing facilities for the participation by persons as beneficiaries under a trust, in profits or income arising from the acquisition, holding, management or disposal of securities or any other property.

*[25/96; 43/2002; 50/2004]*

(2) The question whether, in relation to any supply of services, the supplier or the recipient of the supply belongs in one country or another shall be determined in accordance with section 15.

*[UK VAT Act 1983, s. 48]*

### **Meaning of “business”, etc.**

**3.—(1)** In this Act, “business” includes any trade, profession or vocation.

(2) Without prejudice to the generality of anything else in this Act, the following are deemed to be the carrying on of a business:

- (a) the provision by any club, association, society, management corporation or organisation (for a subscription or other consideration) of the facilities or advantages available to its members or subsidiary proprietors, as the case may be; and
- (b) the admission, for a consideration, of persons to any premises.

(3) Where a body has objects which are in the public domain and are of a political, religious, philanthropic or patriotic nature, it is not to be treated as carrying on a business only because its members subscribe to it, if a subscription obtains no facility or advantage for

the subscriber other than the right to participate in its management or receive reports on its activities.

(4) Where a person, in the course or furtherance of a trade, profession or vocation, accepts any office, services supplied by him as the holder of that office are treated as supplied in the course or furtherance of the trade, profession or vocation.

(5) Anything done in connection with the termination or intended termination of a business is treated as being done in the course or furtherance of that business.

(6) Subject to any order made under section 10(3), the disposition of a business as a going concern, or of its assets or liabilities (whether or not in connection with its re-organisation or winding up), is a supply made in the course or furtherance of that business.

(7) In subsection (2), “management corporation” and “subsidiary proprietors” have the same meanings as in the Land Titles (Strata) Act (Cap. 158).

*[UK VAT Act 1983, s. 47]*

### **Meaning of partnership and partner**

**3A.** For the purposes of this Act, except as otherwise provided —

- (a) references to partnerships include references to limited partnerships; and
- (b) references to partners of a partnership include references to partners of a limited partnership.

*[37/2008 wef 04/05/2009]*

## **PART II**

### **ADMINISTRATION**

#### **Comptroller and other officers**

**4.** For the due administration of this Act, the Minister may, by notification in the *Gazette*, appoint a Comptroller of Goods and Services Tax and such Deputy Comptrollers, Assistant Comptrollers and other officers and persons as may be necessary.

*[Income Tax 1992 Ed., s. 5 (1)]*

**Responsibility of Comptroller and delegation of powers**

**5.—(1)** The Comptroller shall be responsible generally for the carrying out of the provisions of this Act and for the collection of tax and shall pay all amounts collected in respect thereof into the Consolidated Fund.

(2) The Comptroller may, subject to such conditions or restrictions as he thinks fit, delegate to any public officer or person employed in the administration of this Act all or any of the powers, functions and duties vested in him by this Act.

*[Property Tax 1985 Ed., ss. 4 (1) and 5]*

(3) The Comptroller may —

- (a) authorise any suitably qualified officer of the Inland Revenue Authority of Singapore charged with duties of investigation to exercise any power in sections 83E, 83F, 83G, 83H, 83J and 84(1A), (1B), (1C) and (1D); and
- (b) authorise any officer of customs under the Customs Act (Cap. 70) to exercise any power in sections 83E (except subsection (2)), 83F and 83G.

*[Act 52 of 2018 wef 01/01/2019]*

**Official secrecy**

**6.—(1)** Every person having any official duty or being employed in the administration of this Act —

- (a) shall regard and deal with all documents, information, returns and assessments relating to the business, the value of the supply of any goods and services, or the income of any taxable person as secret and confidential; and
- (b) may be required by the Minister to make and subscribe a declaration to that effect in the form determined by the Minister before the Comptroller or a Magistrate.

(2) Subject to subsections (4) and (5), every person having possession or control over any document, information, return or assessment in relation to the business, the supply of any goods or services or the income of any taxable person, who at any time

otherwise than for the purpose of this Act or with the express authority of the President —

- (a) communicates or attempts to communicate such information or anything contained in such documents, returns or copies to any person; or
- (b) suffers or permits any person to have access to any such information or to anything contained in such documents, returns or copies,

shall be guilty of an offence.

(3) No person appointed under, or who is employed in carrying out, the provisions of this Act or who is referred to in subsection (4) or (5) shall be required to produce in any court any return, document or assessment, or to divulge or communicate to any court any matter or thing coming under his notice in the performance of his duties under this Act except as may be necessary —

- (a) for the purpose of carrying into effect the provisions of this Act; or
- (b) in order to institute a prosecution, or in the course of a prosecution, for any offence committed in relation to goods and services tax, income tax and customs and excise duties.

(4) The Comptroller shall permit the Minister, the Auditor-General or any officer duly authorised in that behalf by the Auditor-General to have such access to any record or document as may be necessary for the performance of his official duties.

(5) The Comptroller may transmit or communicate any document, information, return or assessment referred to in subsection (2) to the following persons which may be required by them in the performance of their official duties:

- (a) the Comptroller of Income Tax;
- (b) the Director-General of Customs;
- (c) the Commissioner of Estate Duties;
- (d) the Comptroller of Property Tax;
- (e) the Chief Assessor; and

(f) the Commissioner of Stamp Duties.

[4/2003]

(6) Notwithstanding anything in this section, the Comptroller may, for the purpose of enabling the Chief Statistician to perform his duties under the Statistics Act (Cap. 317), furnish and permit the Chief Statistician access to any prescribed information and records.

[Income Tax 1992 Ed., s. 6]

[16/2004]

(6A) Despite anything in this section, the Comptroller may furnish to the head of a law enforcement agency any information —

- (a) that may be required by the law enforcement agency for the purpose of an investigation or prosecution of a person for an offence specified in the First or Second Schedule to the Corruption, Drug Trafficking and Other Serious Crimes (Confiscation of Benefits) Act (Cap. 65A); or
- (b) that the Comptroller has reasonable grounds to suspect affords evidence of the commission of such an offence.

[Act 52 of 2018 wef 01/01/2019]

(6B) The following persons, namely:

- (a) the head of a law enforcement agency to whom any information is furnished under subsection (6A) for the purpose mentioned in subsection (6A)(a);
- (b) any person under the command of the head of the law enforcement agency;
- (c) any person to whom information is disclosed in compliance with this subsection,

must not disclose to any other person such information except where it is necessary for that same purpose, and any person in paragraph (a), (b) or (c) who contravenes this subsection shall be guilty of an offence.

[Act 52 of 2018 wef 01/01/2019]

(7) Notwithstanding anything in this section, the Comptroller may publish the names and such other particulars of the persons and places

specified in the Sixth Schedule, in such form or manner, as he thinks fit.

*[Act 19/2012 wef 01/10/2012]*

(8) Notwithstanding anything in this section, the Comptroller may lay a complaint of professional misconduct against any person in his professional dealings with the Comptroller to the appropriate authority empowered to take disciplinary action against the person and may in connection with the complaint furnish any relevant documents or information.

*[Act 21 of 2013 wef 01/01/2014]*

(9) Notwithstanding anything in this section, the Comptroller may furnish to the Government or any statutory board for any statistical or research purpose any information relating to any person in a manner that does not identify, and is not reasonably capable of being used to identify, that person.

*[Act 21 of 2013 wef 01/01/2014]*

(10) In this section —

“head of a law enforcement agency” means —

- (a) in relation to the Singapore Police Force, the Commissioner of Police;
- (b) in relation to the Commercial Affairs Department, the Director;
- (c) in relation to the Central Narcotics Bureau, the Director;
- (d) in relation to the Corrupt Practices Investigation Bureau, the Director; and
- (e) in relation to any other law enforcement agency, its head or equivalent;

“law enforcement agency” means —

- (a) the Singapore Police Force;
- (b) the Commercial Affairs Department;
- (c) the Central Narcotics Bureau;
- (d) the Corrupt Practices Investigation Bureau; and



- (e) any other department of the Government charged with the responsibility of investigating any offence specified in the First or Second Schedule to the Corruption, Drug Trafficking and Other Serious Crimes (Confiscation of Benefits) Act.

*[Act 52 of 2018 wef 01/01/2019]*

### PART III

## IMPOSITION AND EXTENT OF TAX

### Goods and services tax

7. A tax to be known as Goods and Services Tax shall be charged in accordance with the provisions of this Act on the supply of goods and services (including anything treated as such a supply) and on the importation of goods.

*[UK VAT Act 1983, s. 1]*

*[Act 52 of 2018 wef 01/01/2019]*

*[Act 52 of 2018 wef 01/01/2019]*

### Scope of tax

8.—(1) Tax shall be charged on any supply of goods or services made in Singapore where it is a taxable supply made by a taxable person in the course or furtherance of any business carried on by him.

(1A) Without affecting subsection (1), tax shall be charged on any Seventh Schedule supply where it is a taxable supply made by a taxable person in the course or furtherance of any business carried on by him.

*[Act 52 of 2018 wef 01/01/2019]*

(2) A person is a taxable person for the purposes of this Act while he is or is required to be registered under this Act.

*[25/96]*

(2A) A taxable supply is —

- (a) for subsection (1), a supply of goods or services made in Singapore other than an exempt supply; and

- (b) for subsection (1A), a Seventh Schedule supply other than an exempt supply.

*[Act 52 of 2018 wef 01/01/2019]*

(3) Tax on any supply of goods or services is a liability of the person making the supply and (subject to provisions on accounting and payment) becomes due at the time of supply.

(4) Tax shall be charged, levied and payable on any importation of goods (other than an exempt import) as if it were customs duty or excise duty and as if all goods imported into Singapore are dutiable and liable to customs duty or excise duty.

*[UK VAT Act 1983, s. 2]*

*[Act 19/2012 wef 01/10/2012]*

*[33/2000]*

## **Registration**

**9.**—(1) The First Schedule shall have effect in relation to the registration of taxable persons.

(2) The Minister may by order amend the First Schedule.

*[UK VAT Act 1983, s. 2(5)]*

## **Meaning of “supply”**

**10.**—(1) The Second Schedule shall apply for determining what is, or is to be treated as, a supply of goods or a supply of services.

(2) Subject to any provision made by the Second Schedule and to orders made under subsection (3) —

- (a) “supply” in this Act includes all forms of supply and reverse charge supplies, but not anything done otherwise than for a consideration;

*[Act 52 of 2018 wef 01/01/2019]*

- (b) anything which is not a supply of goods but is done for a consideration (including, if so done, the granting, assignment or surrender of any right) is a supply of services.

(3) The Minister may by order amend the Second Schedule and may also provide by order with respect to any description of transaction —

- (a) that it is to be treated as a supply of goods and not as a supply of services;
- (b) that it is to be treated as a supply of services and not as a supply of goods; or
- (c) that it is to be treated as neither a supply of goods nor a supply of services.

(4) Without prejudice to subsection (3), an order made under that subsection may provide that paragraph 5(3) of the Second Schedule is not to apply, in relation to goods of any prescribed description used or made available for use in prescribed circumstances, so as to make that a supply of services under that paragraph.

(5) For the purposes of this section, where goods are manufactured or produced from any other goods, those other goods shall be treated as incorporated in the first-mentioned goods.

*[UK VAT Act 1983, s. 3]*

### **Making of supply: bare trustees**

**10A.** For the purposes of this Act, any supply made by a bare trustee relating to any goods, intellectual property rights or licence to use any intellectual property rights held by the bare trustee, is to be treated as a supply made by the persons or person for whose business the bare trustee holds the goods, rights or licence.

*[Act 31 of 2014 wef 01/01/2015]*

### **Time of supply: general provisions**

**11.—(1)** This section and sections 11A, 11B, 11C, 12 and 12A shall apply for determining the time when a supply of goods or services is to be treated as taking place for the purposes of this Act.

*[20/2010 wef 01/01/2011]*

*[Act 52 of 2018 wef 01/01/2019]*

(2) A supply of goods or services (other than a reverse charge supply) shall be treated for the purposes of this Act as taking place at the time when —

- (a) the person making the supply issues an invoice or receives any consideration in respect of it; or
- (b) where both events occur, the first of the 2 events occurs, to the extent that the supply is covered by the invoice or consideration.

*[20/2010 wef 01/01/2011]*

*[Act 52 of 2018 wef 01/01/2019]*

- (3) Notwithstanding subsection (2), where a supply is —
  - (a) a supply of goods consisting of the grant, assignment or surrender of any interest in or right over land (other than the grant of a tenancy or lease where the whole or part of the consideration for that grant is payable periodically and attributed to separate periods of the term of the tenancy or lease);
  - (b) a supply of goods or services made by a person who applies to the Comptroller for this subsection to apply in determining when his supplies of goods or services take place, and the Comptroller allows his application; or
  - (c) a supply of goods made by an agent that is treated under section 33(2) as a supply by him as principal,then, unless subsection (4) applies, the supply shall be treated for the purposes of this Act as taking place as follows:
  - (i) in the case of a supply of goods —
    - (A) if the goods are to be removed, at the time of the removal; and
    - (B) if the goods are not to be removed, at the time when they are made available to the person to whom they are supplied; and
  - (ii) in the case of a supply of services, at the time when the services are performed,

to the extent that the supply is covered by the goods that are removed or made available, or the services that are performed, as the case may be.

*[24/2011 wef 01/01/2011]*

*[20/2010 wef 01/01/2011]*

(4) If, before the time under subsection (3), the person making a supply referred to in that subsection issues an invoice or receives any consideration in respect of it, the supply shall be treated as taking place at the time when —

(a) the invoice is issued or the consideration is received; or

(b) where both events occur, the first of the 2 events occurs,

to the extent that the supply is covered by the invoice or consideration.

*[24/2011 wef 01/01/2011]*

*[20/2010 wef 01/01/2011]*

(5) For the purpose of determining the time when a supply of goods or services (other than a reverse charge supply) is to be treated as taking place for the purposes of this Act, where a person provides a document to himself which purports to be an invoice in respect of a supply of goods or services to him by another person, the Comptroller may treat that invoice as an invoice issued by the other person as the supplier.

*[20/2010 wef 01/01/2011]*

*[Act 52 of 2018 wef 01/01/2019]*

### **Time of supply: exceptions to section 11(2) and (3)**

**11A.**—(1) Section 11(2) and (3) shall not apply where any subsection herein applies, except to the extent specified in that subsection.

*[20/2010 wef 01/01/2011]*

(2) For the purposes of paragraphs 1(1) and (2), 1A(1) and (2), and 2 (in relation to sub-paragraph (2)(a)(i) of that paragraph) of the First Schedule, the supply shall be treated as taking place at the time when —

(a) the person making the supply issues an invoice or receives any consideration in respect of it; or

(b) where both events occur, the first of the 2 events occurs, to the extent that the supply is covered by the invoice or consideration.

*[20/2010 wef 01/01/2011]*

*[Act 52 of 2018 wef 01/01/2019]*

(3) For the purposes of regulations made under section 19(13)(b) and (c) in respect of tax on a supply of goods or services made to a taxable person that he may count as his input tax, the supply shall be treated as taking place at the time when —

(a) the person making the supply issues an invoice or receives any consideration in respect of it; or

(b) where both events occur, the first of the 2 events occurs, to the extent that the supply is covered by the invoice or consideration.

*[20/2010 wef 01/01/2011]*

(4) Where there is a supply of goods by virtue only of a transfer or disposal of assets under paragraph 5(1) of the Second Schedule, the supply shall be treated as taking place —

(a) where the goods are transferred or disposed of as specified in that paragraph for no consideration, when the goods are transferred or disposed of as specified in that paragraph; and

(b) where the goods are transferred or disposed of as specified in that paragraph for a consideration, in accordance with section 11(2) or (3), as the case may be.

*[20/2010 wef 01/01/2011]*

(5) Where there is a supply of services by virtue only of paragraph 5(3) of the Second Schedule, the supply shall be treated as taking place —

(a) where the goods are appropriated to the use mentioned in that paragraph for no consideration, on the last day of the supplier's prescribed accounting period, or of each such accounting period, in which the goods are used or made available for the use; and

- (b) where the goods are appropriated to the use mentioned in that paragraph for a consideration, in accordance with section 11(2) or (3), as the case may be.

*[20/2010 wef 01/01/2011]*

(6) If goods (being sent or taken on approval or sale or return or similar terms) are removed before it is known whether a supply will take place, a supply of the goods shall be treated as taking place 12 months after the removal; except that where the person from whom the goods are removed issues an invoice or receives any consideration in respect of those goods before the expiry of the 12-month period, a supply of the goods shall be treated as taking place at the time when —

- (a) the invoice is issued or the consideration is received; or  
(b) where both events occur, the first of the 2 events occurs.

*[20/2010 wef 01/01/2011]*

### **Time of supply: exceptions to section 11(2)**

**11B.**—(1) Section 11(2) shall not apply to the extent any subsection herein applies.

*[20/2010 wef 01/01/2011]*

(2) Subject to subsection (7), where a person who is, or is required to be, registered under this Act makes a supply of goods or services to another person who is not entitled under sections 19 and 20 to credit for the whole or any part of the tax on the supply, and —

- (a) but for this subsection, the supply would under section 11(2) be treated as taking place after the date on which he is, or is required to be, registered under this Act; and  
(b) prior to that date —  
(i) in the case of a supply of goods —  
(A) if the goods are to be removed, they had been removed; or  
(B) if the goods are not to be removed, they had been made available to the other person; or

- (ii) in the case of a supply of services, the services had been performed,

then the person making the supply shall, if the other person so requests, treat the supply as taking place when the goods were removed or made available, or the services were performed, as the case may be, and the supply shall be so treated for the purposes of this Act.

*[20/2010 wef 01/01/2011]*

(3) Subject to subsection (7) and section 11C(4), where a person who makes a supply of goods or services is connected within the meaning of paragraph 3 of the Third Schedule with the person to whom the supply is made, and —

- (a) in the case of a supply of goods —
  - (i) if the goods are to be removed, they are removed; or
  - (ii) if the goods are not to be removed, they are made available to the person to whom they are supplied; or
- (b) in the case of a supply of services, the services are performed,

then the supply shall be treated as taking place at the end of 12 months after the goods have been removed or made available, or the services have been performed, as the case may be, to the extent that it is not covered by any invoice already issued or consideration already received.

*[20/2010 wef 01/01/2011]*

*[Act 52 of 2018 wef 01/01/2019]*

(4) The Minister may by regulations prescribe supplies of goods or services which shall be excluded from subsection (3).

*[20/2010 wef 01/01/2011]*

(5) Subject to subsections (3) and (7), where —

- (a) a person making a supply of goods or services also makes a supply of financial services referred to in paragraph 1 of Part I of the Fourth Schedule to the recipient of the goods or services in respect of the supply of the goods or services; and

*[Act 19/2012 wef 01/10/2012]*



(b) the financial services provide for payment by instalments, then the supply of the goods or services shall be treated as wholly taking place at the time when —

(i) the invoice in respect of the first instalment is issued or the first instalment is paid; or

(ii) where both events occur, the first of the 2 events occurs.

*[20/2010 wef 01/01/2011]*

(6) Subject to subsection (7), where, pursuant to a supply of goods or services —

(a) a taxable person —

(i) in the case of a supply of goods —

(A) if the goods are to be removed, allows their removal; or

(B) if the goods are not to be removed, makes them available to the person to whom they are supplied; or

(ii) in the case of a supply of services, performs the services,

as the case may be, whether on a single occasion or on different occasions;

(b) the person then ceases to be a taxable person; and

(c) no invoice or consideration covering the whole of the supply has been issued or received, as the case may be, by the taxable person prior to the date when the person ceases to be a taxable person,

the supply of goods or services shall be treated as taking place on the day immediately before the day the person ceases to be a taxable person, to the extent that it is not covered by any invoice already issued or consideration already received.

*[20/2010 wef 01/01/2011]*

(7) Subsections (2), (3), (5) and (6) shall not apply in relation to —

(a) any supply of goods referred to in section 11(3)(a) or (c);  
or

- (b) any supply of goods or services made by a person whose application has been allowed by the Comptroller under section 11(3)(b).

[20/2010 wef 01/01/2011]

### **Time of supply: reverse charge supplies**

**11C.—**(1) This section applies to determine when a reverse charge supply of a recipient mentioned in section 14 takes place for the purposes of this Act (including for the purposes of paragraph 1B of the First Schedule).

(2) Subject to subsections (3), (4), (6) and (7), the reverse charge supply takes place when —

- (a) the person or branch mentioned in section 14(1) that in fact supplies the services to the recipient issues an invoice, or the recipient pays any consideration for those services; or

(b) where both events occur, the first of the 2 events occurs, to the extent that the supply of services is covered by the invoice or consideration.

(3) Where the recipient is registered under this Act, the recipient may, for any period during which the recipient receives services that are the subject of the recipient's reverse charge supplies, treat each of those reverse charge supplies as taking place at the earlier of —

- (a) the date on which the supply in fact made to the recipient and giving rise to that reverse charge supply is entered into the books of account or other records of the recipient; and

- (b) the date on which the recipient pays any consideration for that supply,

to the extent that the supply of services is covered by the entry or consideration.

(4) Where the reverse charge supply arises from —

- (a) a supply of services mentioned in section 14(1)(a)(i) that is between connected persons within the meaning of paragraph 3 of the Third Schedule;

- (b) a supply of services mentioned in section 14(1)(a)(ii); or

(c) a supply of services mentioned in section 30(1A), then the reverse charge supply takes place at the end of 12 months after the services have been performed, to the extent that it is not covered by any invoice already issued or consideration already paid.

(5) The Minister may by regulations prescribe services that are excluded from subsection (4).

(6) Where —

- (a) the recipient is a taxable person receiving services mentioned in section 14(1);
- (b) but for this subsection, the reverse charge supply would be treated under this section as taking place after the date on which he becomes a taxable person; and
- (c) the Comptroller is satisfied that the services had been performed prior to that date,

then the recipient may treat the reverse charge supply as taking place when the services in paragraph (a) were performed (to the extent of the performance), and the reverse charge supply is so treated for the purposes of this Act.

(7) Where —

- (a) services are in fact performed by the person or branch mentioned in section 14(1)(a), whether on a single occasion or on different occasions;
- (b) the recipient then ceases to be a taxable person; and
- (c) no invoice or consideration covering the whole of the supply has been issued or paid (as the case may be) before the recipient ceases to be a taxable person,

the reverse charge supply is treated as taking place on the day immediately before the day the recipient ceases to be a taxable person, to the extent that it is not covered by any invoice already issued or consideration already paid.

- (8) Despite subsections (2), (3), (4), (6) and (7), where —
- (a) a longer period (mentioned in section 20(4) for the purposes of the adjustment of input tax claims of the recipient) is applicable under this Act to a recipient; and
  - (b) the recipient satisfies such other criteria as the Comptroller may specify,

then —

- (c) the recipient may elect to treat its reverse charge supplies that would (but for this subsection) take place in the longer period, as taking place on the day immediately after the last day of the longer period; and
  - (d) if the recipient makes such an election and ceases on any day in a longer period to be a taxable person (called in this paragraph the day of cessation), the reverse charge supplies of the recipient that would (but for this subsection) take place in the longer period but before the day of cessation, are treated as taking place on the day immediately before the day of cessation.
- (9) An election under subsection (8)(c) must be made in the form and manner, and within the time, required by the Comptroller.

*[Act 52 of 2018 wef 01/01/2019]*

### **Time of supply: directions and regulations**

**12.**—(1) Notwithstanding sections 11, 11A, 11B and 11C, the Comptroller may, at the request of a taxable person, by direction in writing alter the time at which supplies made or received by the taxable person (or such supplies made or received by him as may be specified in the direction) are to be treated as taking place, either —

- (a) by directing that those supplies be treated as taking place —
  - (i) at times or on dates determined by or by reference to the occurrence of some event described in the direction; or

- (ii) at times or on dates determined by or by reference to the time when some event so described would in the ordinary course of events occur,

the resulting times or dates being in every case earlier than would otherwise apply; or

- (b) by directing that those supplies shall (to the extent that they are not treated as taking place at the time any invoice is issued or any consideration is received or paid in respect thereof) be treated as taking place —

- (i) at the beginning of the relevant working period (as defined in his case in and for the purposes of the direction); or

- (ii) at the end of the relevant working period (as so defined).

*[20/2010 wef 01/01/2011]*

*[Act 52 of 2018 wef 01/01/2019]*

*[Act 52 of 2018 wef 01/01/2019]*

(2) Notwithstanding sections 11, 11A, 11B and 11C, the Minister may by regulations —

- (a) make provision with respect to the time at which (notwithstanding sections 11, 11A, 11B, 11C and 38(4)) a supply is to be treated as taking place in cases where —

- (i) it is a supply of goods or services for a consideration the whole or part of which is determined or payable periodically, or from time to time, or at the end of any period;

- (ii) it is a supply of goods for consideration the whole or part of which is determined at the time when the goods are appropriated for any purpose; or

- (iii) there is a supply to which sections 27, 37A, 38 and 38A apply; and

*[Act 37 of 2017 wef 01/01/2018]*

*[Act 52 of 2018 wef 01/01/2019]*

- (b) prescribe when consideration for a supply of goods or services of a specified type, or provided in a specified manner, is to be regarded as having been received or paid.

*[20/2010 wef 01/01/2011]*

*[Act 52 of 2018 wef 01/01/2019]*

*[Act 52 of 2018 wef 01/01/2019]*

(3) Regulations made under subsection (2)(a) may provide for goods or services to be treated as separately and successively supplied at prescribed times or intervals.

*[20/2010 wef 01/01/2011]*

### **Time of supply: transitional provision**

**12A.** Notwithstanding anything in section 11, 11A, 11B or 12, the repealed sections 11 and 12 in force immediately before the date of commencement of section 3 of the Goods and Services Tax (Amendment) Act 2010 shall apply to any supply that is —

- (a) a supply of goods pursuant to which the goods are removed or made available before 1st January 2011; or
- (b) a supply of services pursuant to which the services are performed before 1st January 2011,

other than any supply to which regulations made under subsection (8) of that repealed section 12 applies.

*[20/2010 wef 01/01/2011]*

### **Place of supply**

**13.—**(1) This section shall apply for determining, for the purposes of the charge to tax, whether goods or services are supplied in Singapore.

(2) If the supply of any goods does not involve their removal from or to Singapore, they shall be treated as supplied in Singapore if they are in Singapore and otherwise shall be treated as supplied outside Singapore.

(3) If the supply of any goods involves their removal from Singapore, they shall be treated as supplied in Singapore and if it involves their removal to Singapore, they shall be treated as supplied outside Singapore.

- (4) A supply of services shall be treated as made —
- (a) in Singapore if the supplier belongs in Singapore; and
  - (b) in another country (and not in Singapore), if the supplier belongs in that other country.
- (5) The Minister may by regulations provide, in relation to services generally or to particular services specified in the regulations, for varying the rules for determining where a supply of services is made.

*[UK VAT Act 1983, s. 6]*

### **Reverse charge on supplies received from abroad**

**14.—**(1) This section applies in the following circumstances:

- (a) services are —
  - (i) supplied by a person who belongs in a country other than Singapore, and received by a person (called in this section the recipient) who belongs in Singapore for the purposes of any business carried on by the recipient; or
  - (ii) supplied by a branch of a person in a country other than Singapore through which the person carries on any business, and received by a branch of the person in Singapore through which the person (called in this section the recipient) carries on any business;
- (b) the recipient is not entitled to claim the full amount of input tax credit under sections 19 and 20 for the prescribed accounting period or longer period mentioned in section 20(4)(b) in which the services are received.

(2) Subject to subsections (3) and (4), all the same consequences follow under this Act (and particularly so much as charges tax on a supply and entitles a taxable person to credit for input tax) as if the recipient had himself supplied the service in Singapore in the course or furtherance of his business, and that supply were a taxable supply.

(3) Subsection (2) applies to the extent that the services are not excluded under the Eighth Schedule (for the purposes of

subsection (1)(a)(i) and (ii), or (1)(a)(i), or (1)(a)(ii), as the case may be).

(4) Reverse charge supplies are not to be taken into account as supplies made by the recipient when determining the allowance of input tax in his case under section 20(1).

(5) A recipient that is not within subsection (1)(b) may elect to be treated as a recipient to whom subsection (2) applies.

(6) Where a recipient under subsection (2) also receives any service that is excluded or that is to any extent excluded under the Eighth Schedule, which services are supplied to the recipient by a person or branch mentioned in subsection (1)(a), the recipient may elect for the supply of the service to be a supply of services to the recipient under subsection (1)(a).

(7) An election under subsection (5) or (6) must be made in the form and manner, and within the time, required by the Comptroller.

(8) For the purposes of this section, a head office of a taxable person is treated as a branch of that taxable person.

(9) The Minister may make regulations to provide for the circumstances in which subsection (2) does not apply despite subsection (1)(a)(ii) and (b) being satisfied.

(10) The Minister may by order amend the Eighth Schedule.

*[Act 52 of 2018 wef 01/01/2019]*

### **Place where supplier or recipient of services belongs**

**15.—**(1) Subsection (3) shall apply for determining, in relation to any supply of services, whether the supplier belongs in one country or another.

(2) Subsections (4) and (5) shall apply for determining, in relation to any supply of services, whether the recipient (including a recipient mentioned in section 14(1) or a recipient who has elected to have section 14(2) applied to him) belongs in one country or another.

*[Act 52 of 2018 wef 01/01/2019]*

(3) The supplier of services shall be treated as belonging in a country if —



- (a) he has in that country a business establishment or some other fixed establishment and no such establishment elsewhere;
- (b) he has no such establishment in any country but his usual place of residence is in that country; or
- (c) he has such establishments both in that country and elsewhere and the establishment of his which is most directly concerned with the supply is in that country.

(4) If the supply of services is made to an individual and received by him otherwise than for the purposes of any business carried on by him, he shall be treated as belonging in whatever country he has his usual place of residence.

(5) Where subsection (4) does not apply, the person to whom the supply is made shall be treated as belonging in a country if —

- (a) either of the conditions mentioned in subsection (3)(a) or (b) is satisfied; or
- (b) he has such establishments as are mentioned in subsection (3) both in that country and elsewhere and the establishment of his at which, or for the purposes of which, the services are most directly used or to be used is in that country.

(6) For the purposes of this section (but not for any other purpose) —

- (a) a person carrying on a business through a branch or agency in any country shall be treated as having a business establishment there; and
- (b) “usual place of residence”, in relation to a body corporate, means the place where it is incorporated or otherwise legally constituted.

*[UK VAT Act 1983, s. 8]*

(7) The Minister may make regulations to provide for the matters for determining whether a customer receiving a Seventh Schedule supply belongs in Singapore.

*[Act 52 of 2018 wef 01/01/2019]*

**Rate of tax**

**16.** Tax shall be charged at the rate of —

- (a) 4% for the period from 1st January 2003 to 31st December 2003 (both dates inclusive);
- (b) 5% for the period from 1st January 2004 to 30th June 2007 (both dates inclusive); and
- (c) 7% from and including 1st July 2007,

and shall be charged on —

- (i) the supply of goods or services, by reference to the value of the supply as determined under this Act; and
- (ii) the importation of goods, by reference to the value of the goods as determined under this Act.

*[28/2007 wef 01/07/2007]*

**Value of supply of goods or services**

**17.—(1)** For the purposes of this Act and subject to the Third Schedule, the value of any supply of goods or services shall be determined in accordance with this section.

(2) If the supply (other than one from which a reverse charge supply arises) is for a consideration in money, its value shall be taken to be such amount as, with the addition of the tax chargeable, is equal to the consideration.

*[Act 52 of 2018 wef 01/01/2019]*

(3) If the supply (including one from which a reverse charge supply arises) is not for a consideration or is for a consideration not consisting or not wholly consisting of money, the value of the supply shall be taken to be its open market value.

*[Act 52 of 2018 wef 01/01/2019]*

(3A) A reverse charge supply has a value that is of an amount equal to the consideration for the services supplied by the person or branch mentioned in section 14(1)(a) or member of the group mentioned in section 30(1A), without any deduction of any amount required to be withheld as tax under the Income Tax Act (Cap. 134) (if applicable).

*[Act 52 of 2018 wef 01/01/2019]*

(3B) Where the reverse charge supply of a recipient arises from —

- (a) a supply of services mentioned in section 14(1)(a)(ii); or
- (b) a supply of services mentioned in section 30(1A),

the recipient may deduct from the value of the reverse charge supply an amount equal to any cost that relates to any of the following that is included as part of the consideration for the services in fact supplied:

- (c) any salary or wages relating to the employees of (as the case may be) the branch or member of the group outside Singapore making the supply of services;
- (d) interest;
- (e) any proportionate amount of mark-up in respect of such salary or wages and interest in paragraphs (c) and (d), respectively.

*[Act 52 of 2018 wef 01/01/2019]*

(3C) For the purposes of the application of the Third Schedule, where the reverse charge supply arises from a supply of services mentioned in section 14(1)(a)(ii), the branches mentioned in section 14(1)(a)(ii) are treated as persons connected with each other.

*[Act 52 of 2018 wef 01/01/2019]*

(4) Where a supply of any goods or services (including one from which a reverse charge supply arises) is not the only matter to which a consideration in money relates, the supply shall be deemed to be for such part of the consideration as is properly attributable to it.

*[Act 52 of 2018 wef 01/01/2019]*

(5) For the purposes of this Act, the open market value of a supply of goods or services shall be taken to be the amount that would fall to be taken as its value under subsection (2) if the supply were for such consideration in money as would be payable by a person who has no relationship with any person which would affect that consideration.

(6) The Minister may by order amend the Third Schedule and provide for the determination of the value of a supply of goods or services otherwise than in accordance with this section.

*[UK VAT Act 1983, s. 10]*

**Value of imported goods**

**18.**—(1) For the purposes of this Act, the value of imported goods shall be determined as follows:

- (a) subject to paragraph (b), the value of the goods shall be the aggregate of the following:
  - (i) the value of the goods determined in accordance with such method of valuation as may be prescribed pursuant to section 22 of the Customs Act (Cap. 70); and
  - (ii) so far as not already included in the value referred to in sub-paragraph (i), all taxes, duties and other charges levied either outside or, by reason of importation, within Singapore (except goods and services tax); and
- (b) subject to the Third Schedule, where goods from outside Singapore enter Singapore under customs control and one or more supplies of those goods involve —
  - (i) the goods being removed from a place under such customs control; or
  - (ii) the goods being made available whilst under such customs control,

the value of the goods shall be the aggregate of the following:

- (A) the value of the last of such supplies; and
- (B) so far as not already included in the value referred to in sub-paragraph (A) —
  - (BA) all taxes, duties and other charges levied either outside or, by reason of importation, within Singapore (except goods and services tax); and
  - (BB) all costs by way of commission, packing, transport and insurance and all other costs, charges and expenses incidental to the sale and

the delivery of the goods up to the port or place of importation.

*[20/2010 wef 01/01/2011]*

(2) In the application of the Customs Act (Cap. 70), by virtue of section 26, to any goods which are not subject to either customs duty or excise duty, such goods shall be construed as being under “customs control” within the meaning of section 3(2) of the Customs Act —

- (a) as if they are dutiable goods; and
- (b) as if the reference to a licensed warehouse in section 3(2) of the Customs Act includes a warehouse or other place licensed under section 37(5)(b).

*[20/2010 wef 01/01/2011]*

## PART IV

### CREDIT FOR INPUT TAX AGAINST OUTPUT TAX

#### **Credit for input tax against output tax**

**19.**—(1) A taxable person shall, in respect of supplies made by him, account for and pay tax by reference to such accounting periods as the Minister may by regulations prescribe (referred to in this Act as a prescribed accounting period) at such time and in such manner as may be determined by the regulations and such regulations may make different provisions for different circumstances.

(2) Subject to this section, a taxable person is entitled at the end of each such period to credit for so much of his input tax as is allowable under section 20, and then to deduct that amount from any output tax that is due from him.

(3) Subject to subsection (4) —

- (a) “input tax”, in relation to a taxable person, means the following:
  - (i) tax on the supply to him of any goods or services;
  - (ii) tax on the reverse charge supply treated as made by him (as a recipient) to himself under section 14(2);

(iii) tax paid or payable by him on the importation of any goods,

being (in any such case) goods or services used or to be used for the purpose of any business carried on or to be carried on by him; and

*[Act 52 of 2018 wef 01/01/2019]*

(b) “output tax” means tax on supplies which a taxable person makes.

(3A) For the purpose of subsection (3)(a)(iii), tax payable by a taxable person on the importation of goods shall not include any tax that is accountable pursuant to regulations made under section 27A until such time as the tax has in fact been accounted for in accordance with those regulations.

*[20/2010 wef 01/10/2010]*

*[Act 52 of 2018 wef 01/01/2019]*

(4) Where —

(a) goods or services supplied to a taxable person;

(b) services that are the subject of a reverse charge supply of a taxable person; or

(c) goods imported by a taxable person,

are used or to be used partly for the purposes of a business carried on or to be carried on by him and partly for other purposes, tax on supplies and importations must be apportioned so that only so much as is referable to his business purposes is counted as his input tax.

*[Act 52 of 2018 wef 01/01/2019]*

(5) Subject to subsections (5A), (6) and (7), if either no output tax is due at the end of the period, or the amount of the credit exceeds that of the tax, then, the amount of the credit or, as the case may be, the amount of the excess shall be paid to the taxable person by the Comptroller.

*[20/2010 wef 01/10/2010]*

(5A) In an accounting period —

(a) where the tax accounted for by the taxable person pursuant to regulations made under section 27A is equal to or exceeds the amount of credit or excess referred to in

subsection (5), the amount of the credit or excess shall be nil; and

- (b) where the tax accounted for is less than the amount of credit or excess, the amount of the credit or excess shall be the amount of the credit or excess less the amount of that tax.

*[20/2010 wef 01/10/2010]*

(6) The whole or any part of the credit may, subject to and in accordance with regulations, be held over to be credited in and for a subsequent period; and the regulations may allow for it to be so held over either on the taxable person's own application or in accordance with general or special directions given by the Comptroller from time to time.

(7) Where at the end of any period an amount is due under subsection (5) to a taxable person who has failed to submit returns, to comply with any reasonable request by the Comptroller for information or to pay tax or penalty for any period as required by this Act, the Comptroller may —

- (a) withhold payment of that amount until that person has submitted the returns, complied with the request or paid the tax or penalty, as the case may be; and
- (b) deduct from the amount due any tax or penalty which the taxable person is liable to pay and which remains unpaid.

(8) No deduction shall be made under subsection (2) nor shall any payment be made under subsection (5), except on a claim made in such manner and within such time as may be prescribed by regulations.

(9) In the case of a person who has made no taxable supplies in the period concerned or any previous period, payment under subsection (5) shall be made subject to such conditions (if any) imposed by the Comptroller as he thinks fit, including conditions as to repayment in specified circumstances.

(10) Subject to subsections (8) and (9), any payment due under subsection (5) shall be paid within such time as may be prescribed by regulations.

(10A) Where the Comptroller makes any payment under subsection (5), the Comptroller may deduct from the payment any expenses that the Comptroller may incur in making the payment.

*[Act 52 of 2018 wef 01/01/2019]*

(11) If the Comptroller fails to make payment within the prescribed time, interest on such amount as is outstanding shall, subject to such conditions as may be prescribed, be paid to the taxable person at such rate as may be prescribed and calculated in accordance with the regulations.

(12) Except as the Comptroller otherwise allows, where —

- (a) a taxable person fails to pay his supplier the consideration or any part thereof for the supply of any goods or services made by his supplier to him; and
- (b) the taxable person has credited under subsection (2) the input tax to which the consideration or the part thereof which he failed to pay relates,

the taxable person shall account of an amount equal to such input tax —

- (i) in the prescribed accounting period during which the initial specified period expires; and
- (ii) in accordance with the method which he was required to use when he first credited the input tax,

and the taxable person shall repay such amount to the Comptroller at the same time as any tax in respect of the prescribed accounting period would be payable by him.

*[38/2005 wef 01/01/2006]*

(12A) Where a taxable person —

- (a) has complied with subsection (12); and
- (b) during the subsequent specified period, pays his supplier the whole or part of the consideration for the supply of goods or services referred to in subsection (12)(a),

the taxable person shall be entitled to treat an amount equal to the input tax relating to the payment referred to in paragraph (b) as if it



were input tax for the prescribed accounting period during which the payment was made.

[38/2005 wef 01/01/2006]

(13) The Minister may by regulations provide —

- (a) for tax on the supply of goods or services to a taxable person, or paid or payable by him on the importation of goods, to be treated as his input tax only if and to the extent that the charge to tax is evidenced and quantified by reference to such documents as may be specified in the regulations or as the Comptroller may direct either generally or in particular cases or classes of cases;
- (b) for a taxable person to count as his input tax, in such circumstances, to such extent and subject to such conditions as may be prescribed, tax on the supply to him of goods or services or paid by him on the importation of goods notwithstanding that he was not a taxable person at the time of the supply or payment;
- (c) for a taxable person that is a body corporate to count as its input tax, in such circumstances, to such extent and subject to such conditions as may be prescribed, tax on the supply or importation of goods acquired for it before its incorporation or on the supply of services before that time for its benefit or in connection with its incorporation;
- (d) in the case of a person who has been, but is no longer, a taxable person, for him to be paid by the Comptroller the amount of any tax on a supply of services made to him for the purposes of the business carried on by him when he was a taxable person.

(14) The Minister may by regulations provide, in relation to such supplies and importations as the regulations may specify, that tax charged on them or any part thereof is to be excluded from any credit under this section; and —

- (a) any such provision may be framed by reference to the description of goods or services supplied or goods imported, the person by whom they are supplied or imported or to whom they are supplied, the purposes for

which they are supplied or imported, or any circumstances whatsoever; and

- (b) such regulations may contain provision for consequential relief from output tax.

*[UK VAT Act 1983, s. 14]*

(14A) For the purposes of this section, where a supply of any goods or intellectual property rights is made by way of a sale, lease or licence of any interest in or right over the goods or intellectual property rights to a bare trustee (with such interest or right to be held as a bare trustee), the supply to the bare trustee is to be treated as a supply made to the persons or person for whose business the bare trustee holds the interest or right.

*[Act 31 of 2014 wef 01/01/2015]*

(15) In this section —

“initial specified period” means a period of 12 months from the due date for payment of the consideration or the part thereof, as the case may be, by the taxable person to his supplier;

*[38/2005 wef 01/01/2006]*

“subsequent specified period” means —

(a) where the prescribed accounting period during which the relevant input tax was first credited under subsection (2) ends before 1st January 2007, a period —

(i) commencing on the day immediately following the end of the initial specified period; and

(ii) ending on a day 6 years from the end of that prescribed accounting period; or

(b) where the prescribed accounting period during which the relevant input tax was first credited under subsection (2) ends on or after 1st January 2007, a period —

(i) commencing on the day immediately following the end of the initial specified period; and

- (ii) ending on a day 5 years from the end of that prescribed accounting period.

*[28/2007 wef 01/07/2007]*

### **Input tax allowable under section 19**

**20.**—(1) The amount of input tax for which a taxable person is entitled to credit at the end of any prescribed accounting period shall be so much of the input tax for the period (that is input tax on supplies and importations in the period) as is allowable by or under regulations as being attributable to supplies within subsection (2).

(2) The supplies within this subsection are the following supplies made or to be made by the taxable person in the course or furtherance of his business:

(a) taxable supplies;

(aa) supplies permitted to be made under section 27 or regulations made under section 27 without payment of the tax chargeable on the supplies;

(ab) supplies of investment precious metals referred to in Part I of the Fourth Schedule, where any such supply —

(i) is made by an approved person referred to in section 37B; and

(ii) is a supply that directly follows the refinement of goods (as defined in section 37B(2)) into such metals;

*[Act 19/2012 wef 01/10/2012]*

(b) supplies outside Singapore which would be taxable supplies if made in Singapore;

(c) such other supplies outside Singapore as the Minister may by regulations specify for the purposes of this subsection;

(d) supplies which section 37 or regulations made under section 37A provide are to be disregarded for the purposes of this Act and which would otherwise be taxable supplies.

*[26/99; 19/2003]*

(3) Regulations may provide for treating some or all supplies of goods or services by any person as taxable supplies —

- (a) where the tax attributable to exempt supplies would be less than such amount, or less than such part of the whole of the input tax, as may be prescribed;
  - (b) where such supplies are made to a taxable person for the purpose of any business carried on by him; or
  - (c) in other prescribed circumstances.
- (4) The Minister may make regulations for securing a fair and reasonable attribution of input tax to supplies within subsection (2), and any such regulations may provide for —
- (a) determining a proportion by reference to which input tax for any prescribed accounting period is to be provisionally attributed to those supplies;
  - (b) adjusting, in accordance with a proportion determined in like manner for any longer period comprising 2 or more prescribed accounting periods or parts thereof, the provisional attribution for any of those periods; and
  - (c) the making of payments in respect of input tax, by the Comptroller to a taxable person (or a person who has been a taxable person) or by a taxable person (or a person who has been a taxable person) to the Comptroller, in cases where events prove inaccurate an estimate on the basis of which an attribution was made.
- (5) Without prejudice to the generality of subsection (4), regulations made under that subsection may —
- (a) make different provisions for different circumstances and, in particular, for different descriptions of goods or services; and
  - (b) contain such incidental and supplementary provisions as appear to the Minister necessary or expedient.

*[UK VAT Act 1983, s. 15]*

PART V  
RELIEFS

**Zero-rating for exports and international services**

**21.—**(1) Subject to this section and sections 21A, 21B and 21C, a supply of goods is zero-rated only if the goods are exported and a supply of services is zero-rated only if the services are international services.

*[Act 19/2012 wef 01/01/2012]*

*[28/2007 wef 01/07/2007]*

(2) Where a taxable person supplies goods or services and the supply is zero-rated, then, whether or not tax would be chargeable on the supply apart from this section —

(a) no tax shall be charged on the supply; but

(b) it shall in all other respects be treated as a taxable supply, and accordingly the rate at which tax is treated as charged on the supply shall be nil.

(3) A supply of services shall be treated as a supply of international services where the services or the supply are for the time being of any of the following descriptions:

(a) services (not being ancillary transport activities such as loading, unloading and handling) comprising the transport of passengers or goods —

(i) in the case of transport by air or land, where the transportation is —

(A) from a place outside Singapore to another place outside Singapore;

(B) from a place in Singapore to a place outside Singapore; or

(C) from a place outside Singapore to a place in Singapore; and

*[20/2010 wef 01/01/2011]*

(ii) in the case of transport by sea, where the transportation is —

(A) from a place outside Singapore to another place outside Singapore; or

(B) from a place in Singapore or to a place in Singapore, and substantially outside Singapore;

*[20/2010 wef 01/01/2011]*

(iii) *[Deleted by Act 20/2010 wef 01/01/2011]*

(b) services (including any ancillary transport activities such as loading, unloading and handling) comprising the transport of goods from a place in Singapore to another place in Singapore to the extent that those services are supplied by the same supplier as part of the supply of services to which paragraph (a)(i) and (ii) (other than in relation to any transportation that is from a place outside Singapore to another place outside Singapore) applies;

*[20/2010 wef 01/01/2011]*

(c) services (other than the letting on hire of any means of transport) comprising the insuring or the arranging of the insurance or the arranging of the transport of passengers or goods to which any provision of paragraphs (a) and (b) applies;

(d) the letting on hire of any means of transport for use in a place outside Singapore throughout the period of the hiring which —

(i) are exported by the lessor to such a place; or

(ii) are in such a place at the time of the supply;

(e) subject to subsection (4B), services supplied directly in connection with land or any improvement thereto situated outside Singapore;

*[28/2007 wef 01/07/2007]*

(f) subject to subsection (4B), services supplied directly in connection with goods situated outside Singapore when the services are performed;

*[28/2007 wef 01/07/2007]*

- (g) subject to subsection (4B), services supplied directly in connection with goods for export outside Singapore and supplied to a person who belongs in a country other than Singapore, at the time the services are performed;  
*[28/2007 wef 01/07/2007]*
- (h) prescribed financial services supplied in connection with goods —
- (i) for export outside Singapore; or
  - (ii) the supply of which involves the removal of the goods from a place outside Singapore to another place outside Singapore;  
*[Act 19/2012 wef 01/10/2012]*
- (i) services of any of the following descriptions which are performed wholly outside Singapore:
- (i) cultural, artistic, sporting, educational or entertainment services;
  - (ii) exhibition or convention services; or
  - (iii) services ancillary to, including that of organising the performance outside Singapore of the services referred to in sub-paragraphs (i) and (ii);
- (j) subject to subsections (4B) and (4C), services supplied —
- (i) under a contract with a person who belongs in a country outside Singapore; and
  - (ii) which directly benefit a person who belongs in a country other than Singapore and who is outside Singapore at the time the services are performed;  
*[28/2007 wef 01/07/2007]*
- (k) prescribed services supplied —
- (i) under a contract with a person wholly in his business capacity (and not in his private or personal capacity) and who in that capacity belongs in a country outside Singapore; and
  - (ii) which directly benefit a person wholly in his business capacity (and not in his private or

- personal capacity) and who in that capacity belongs in a country other than Singapore;
- (l) prescribed services in connection with —
    - (i) the handling of ships or aircraft; or
    - (ii) the handling or storage of goods carried in any ship or aircraft;
  - (m) pilotage, salvage or towage services performed in relation to ships or aircraft;
  - (n) services comprising the surveying of any ship or aircraft or the classification of any ship or aircraft for the purposes of any register;
  - (o) the supply (including the letting on hire) of any ship or aircraft;
  - (p) prescribed services comprising the repair, maintenance, broking or management of any ship or aircraft;  
*[38/2005 wef 01/01/2006]*
  - (q) prescribed services comprising the provision of any means of telecommunication transmitted —
    - (i) from a place outside Singapore to another place outside Singapore;
    - (ii) from a place in Singapore to a place outside Singapore; or
    - (iii) from a place outside Singapore to a place in Singapore;
  - (r) services supplied in relation to a trust, where the services and the person supplying the services satisfy such conditions as may be prescribed;  
*[38/2005 wef 01/01/2006]*
  - (s) services supplied —
    - (i) under a contract with a person who belongs in a country outside Singapore; and
    - (ii) which directly benefit a person who belongs in a country other than Singapore,



relating to the co-location in Singapore of computer server equipment belonging to the person referred to in sub-paragraph (i) or (ii);

*[38/2005 wef 01/01/2006]*

*[28/2007 wef 01/07/2007]*

- (t) prescribed services in connection with the provision of an electronic system relating to the import of goods into or the export of goods out of Singapore;

*[38/2005 wef 01/01/2006]*

*[28/2007 wef 01/07/2007]*

- (u) subject to subsection (4D), services comprising either of or both —

(i) the supply of a right to promulgate an advertisement by means of any medium of communication; and

(ii) the promulgation of an advertisement by means of any medium of communication,

where the Comptroller is satisfied that the advertisement is intended to be substantially promulgated outside Singapore;

*[28/2007 wef 01/07/2007]*

*[33/2008 wef 01/01/2009]*

- (v) the supply (including the letting on hire) of any air container or sea container, which is used or to be used for the international transportation of goods and which complies with such other requirements as may be prescribed;

*[33/2008 wef 01/01/2009]*

*[19/2009 wef 01/01/2010]*

- (w) prescribed services comprising the repair, maintenance or management of any air container or sea container, which is used or to be used for the international transportation of goods and which complies with such other requirements as may be prescribed;

*[33/2008 wef 01/01/2009]*

*[19/2009 wef 01/01/2010]*

- (x) the supply (including the letting or hire) of qualifying aircraft parts that are certified as airworthy by —
- (i) in relation to an aircraft that is not a military aircraft, a person certificated by a national civil aviation authority; and
  - (ii) in relation to a military aircraft, the government owning that aircraft; or
- [24/2011 wef 01/01/2012]*  
*[19/2009 wef 01/01/2010]*
- (y) prescribed services supplied directly in connection with prescribed goods —
- (i) under a contract with a person who belongs in a country outside Singapore; and
  - (ii) which directly benefit a person who belongs in a country other than Singapore,
- if, at the time the prescribed services are performed, the prescribed goods are —
- (A) at an approved warehouse; or
  - (B) at any place from which they may not be removed except with the permission of the proper officer of customs (and by virtue of which the prescribed goods remain under customs control), if —
    - (BA) the goods have been brought to that place from an approved warehouse for the purpose of the repair of, maintenance of or performance of any other similar service on the goods, or for the purpose of an auction, an exhibition or any other similar event involving the display of goods; and

(BB) the goods will be returned to any approved warehouse after the activity or event referred to in sub-paragraph (BA).

*[25/96; 31/2000; 43/2002; 19/2003; 50/2004]*

*[Act 19/2012 wef 01/10/2012]*

*[24/2011 wef 01/01/2012]*

(4) For the purposes of subsections (3), (6), (6AA), (6A) and (6B) —

(a)

(a) “aircraft” means any aircraft —

(i) that is wholly used or intended to be wholly used for travel —

(A) from a place outside Singapore to another place outside Singapore;

(B) from a place in Singapore to a place outside Singapore; or

(C) from a place outside Singapore to a place in Singapore; or

(ii) that is a military aircraft;

*[Act 1 of 2016 wef 01/07/2016]*

“approved warehouse” means a warehouse or other premises approved by the Comptroller as an approved warehouse;

*[24/2011 wef 01/01/2012]*

“co-location”, in relation to computer server equipment, means the provision of a physical environment for the operation of the computer server equipment;

“non-international aircraft” means any aircraft —

(i) that is not wholly used or intended to be wholly used for travel —

(A) from a place outside Singapore to another place outside Singapore;

(B) from a place in Singapore to a place outside Singapore; or

(C) from a place outside Singapore to a place in Singapore; and

(ii) that is not a military aircraft;

*[Act 1 of 2016 wef 01/07/2016]*

“qualifying aircraft parts” means such parts and equipment as are designed and built for exclusive use on an aircraft;

*[19/2009 wef 01/01/2010]*

“ship” means any ship (including an oil rig) but does not include any ship —

(i) that is licensed under the Maritime and Port Authority of Singapore Act (Cap. 170A) as a passenger harbour craft or pleasure craft;

(ii) in respect of which a vessel permit has been granted by the Public Utilities Board under regulations made under the Public Utilities Act (Cap. 261); or

(iii) that is designed or adapted for use for recreation or pleasure and is so used within Singapore (unless the use within Singapore is for such purpose that is incidental to its use outside Singapore as the Comptroller may allow);

*[20/2010 wef 01/01/2011]*

(b) the services in subsection (3)(e) include —

(i) services in the course of the construction, alteration, repair, maintenance or demolition of any building or any civil engineering work; and

(ii) services such as are supplied by estate agents and auctioneers, architects, surveyors, engineers and others involved in matters relating to land;

(c) the supply in subsection (3)(o) of a ship or, as the case may be, an aircraft includes the supply of services under a charter of that ship or aircraft except where the services supplied under such a charter consist of any of the following:

(i) transport of passengers;

- (ii) accommodation;
- (iii) entertainment;
- (iv) catering of food or beverage;
- (v) education,

being services performed substantially in Singapore.

*[7/96; 43/2002; 50/2004]*

*[20/2010 wef 01/01/2011]*

*[Act 1 of 2016 wef 01/07/2016]*

(4A) For the purposes of subsection (3)(j), (k), (s) and (y), the person with whom the contract is made and the person who directly benefits from the services may be the same person or different persons.

*[Act 19/2012 wef 01/01/2012]*

*[50/2004]*

(4B) The services referred to in subsection (3)(e), (f), (g) and (j) shall not include any services comprising either of or both —

- (a) the supply of a right to promulgate an advertisement by means of any medium of communication; and
- (b) the promulgation of an advertisement by means of any medium of communication.

*[28/2007 wef 01/07/2007]*

(4C) The services referred to in subsection (3)(j) shall not include any services which are supplied directly in connection with —

- (a) land or any improvement thereto situated inside Singapore; or
- (b) goods situated inside Singapore at the time the services are performed, other than goods referred to in subsection (3)(g).

*[28/2007 wef 01/07/2007]*

(4D) The services referred to in subsection (3)(u) shall not include any services comprising only of the promulgation of an advertisement by means of the transmission, emission or reception of signs, signals, writing, images, sounds or intelligence by any nature of wire, radio, optical or other electro-magnetic systems

whether or not such signs, signals, writing, images, sounds or intelligence have been subjected to rearrangement, computation or other processes by any means in the course of their transmission, emission or reception.

*[28/2007 wef 01/07/2007]*

(5) Where a description referred to in subsection (3) or (6AA)(a) is a transaction which would not otherwise be a supply of services, the transaction shall, for the purposes of this Act, be treated as a supply of services in Singapore.

*[Act 1 of 2016 wef 01/07/2016]*

(6) A supply of goods is zero-rated where the Comptroller is satisfied that the person supplying the goods —

(a) has exported them; or

(b) has shipped them —

(i) for use as stores or fuel on an aircraft; or

(ii) for use as merchandise for sale by retail to persons carried on an aircraft,

*[Act 1 of 2016 wef 09/05/2016]*

and in either case, if such other conditions or restrictions, if any, as may be prescribed by the Minister in regulations or as the Comptroller may impose are fulfilled.

*[20/2010 wef 01/01/2011]*

(6AA) Subject to subsection (6AB) —

(a) a supply of prescribed services is treated as a supply of international services to the extent that the supply is specifically attributable to any particular flight by a non-international aircraft that is —

(i) from a place outside Singapore to another place outside Singapore;

(ii) from a place in Singapore to a place outside Singapore; or

(iii) from a place outside Singapore to a place in Singapore; and

(b) a supply of goods is zero-rated to the extent that the supply comprises goods which, to the Comptroller's satisfaction, are shipped —

- (i) for use as stores or fuel on any flight by a non-international aircraft referred to in paragraph (a); or
- (ii) for use as merchandise for sale by retail to persons carried on any flight by a non-international aircraft referred to in paragraph (a).

*[Act 1 of 2016 wef 01/07/2016]*

(6AB) Subsection (6AA) only applies if such other conditions or restrictions, if any, as may be prescribed by the Minister or as the Comptroller may impose are fulfilled.

*[Act 1 of 2016 wef 01/07/2016]*

(6A) Subject to subsection (6B), a sale or letting on hire of goods is zero-rated where the Comptroller is satisfied that the goods are —

- (a) for use as stores or fuel on a ship;
- (b) for installation on a ship or a ship under construction;
- (c) for use in the maintenance or operation of a ship; or
- (d) for use as merchandise for sale by retail to persons carried on a ship,

*[Act 1 of 2016 wef 09/05/2016]*

and, in any of those cases, if such other conditions or restrictions, if any, as may be prescribed by the Minister in regulations or as the Comptroller may impose are fulfilled.

*[20/2010 wef 01/01/2011]*

*[Act 31 of 2014 wef 01/01/2015]*

(6B) Where there is a sale or letting on hire of goods referred to in subsection (6A) in relation to any ship which is designed or adapted for use for recreation or pleasure, the supply is zero-rated under that subsection only if the Comptroller is satisfied that the goods are used outside of Singapore.

*[20/2010 wef 01/01/2011]*

*[Act 31 of 2014 wef 01/01/2015]*

(7) The Minister may by regulations provide for the zero-rating of supplies of goods, or of such goods as may be specified in the

regulations, in cases where the Comptroller is satisfied that the goods have been or are to be exported and such other conditions, if any, as may be specified in the regulations or as the Comptroller may impose are fulfilled.

(7A) The Minister may by regulations provide for the following:

- (a) for matters relating to the grant of approval by the Comptroller for a warehouse or other premises to be an approved warehouse;
- (b) where such approval is subject to any condition or requirement and the person to whom the approval is granted fails to comply with any such condition or requirement, for matters relating to the payment to the Comptroller without demand by that person of the tax that would, but for subsection (3)(y) or section 21C, be chargeable on the supplies that are referred to therein (whether made by that person or any other person) and that take place during such period as may be prescribed, commencing on or after the date of the failure.

*[24/2011 wef 01/01/2012]*

(7B) *[Deleted by Act 19/2012 wef 01/10/2012]*

(8) Where the supply of any goods has been zero-rated under subsection (6), (6AA)(b) or (6A) or regulations made under subsection (7) and —

- (a) the goods are found in Singapore after the date on which they were alleged to have been or were to be exported or shipped; or
- (b) any condition specified in the regulations made under subsection (6), (6AB), (6A) or (7) or imposed by the Comptroller is not complied with,

*[Act 1 of 2016 wef 01/07/2016]*

and the presence of the goods in Singapore after that date or the failure to comply with the condition has not been authorised for the purposes of this subsection by the Comptroller, the tax that would have been chargeable on the supply but for the zero-rating shall become payable immediately by the person to whom the goods were



supplied or by any person in whose possession the goods are found in Singapore and the goods shall be liable to seizure.

*[20/2010 wef 01/01/2011]*

*[Act 1 of 2016 wef 01/07/2016]*

(9) The Comptroller may, if he thinks fit, waive payment of the whole or part of the tax payable under subsection (8).

*[UK VAT Act 1983, s. 16; NZ GST Act 1985, s. 11 (2)]*

*[25/96]*

### **Zero-rating of supply of certain tools, machinery and prototypes**

**21A.**—(1) Subject to such conditions as the Minister may prescribe, the supply by any taxable person of —

- (a) any prescribed tool or prescribed machinery used in the manufacture of goods;
- (b) any services directly in connection with such tool or machinery; or
- (c) any prototype of such tool or machinery,

to a person who belongs in a country outside Singapore and who is not a registered person or is a registered (Seventh Schedule — pay only) person, shall be zero-rated where such tool or machinery is used in Singapore for the manufacture of goods for the person who belongs in a country outside Singapore.

*[33/2008 wef 01/01/2009]*

*[Act 52 of 2018 wef 01/01/2019]*

(2) Where a supply of goods or services by a taxable person is zero-rated under subsection (1), then, whether or not tax would be chargeable on the supply apart from this section —

- (a) no tax shall be charged on the supply; but
- (b) it shall in all other respects be treated as a taxable supply,

and accordingly the rate at which tax is treated as charged on the supply shall be nil.

*[28/2007 wef 01/07/2007]*

(3) This section does not apply to Seventh Schedule supplies.

*[Act 52 of 2018 wef 01/01/2019]*

**Zero-rating of sale or letting on hire of goods to approved taxable person in shipping or marine industry**

**21B.**—(1) The Minister may by regulations, in relation to a sale or letting on hire of goods for a prescribed purpose made by any taxable person to a taxable person in the shipping or marine industry who is approved by the Comptroller, permit the supply to be zero-rated.

*[Act 31 of 2014 wef 01/01/2015]*

(2) Where a supply by a taxable person is zero-rated under subsection (1), then, whether or not tax would be chargeable on the supply apart from this section —

(a) no tax shall be charged on the supply; but

(b) it shall in all other respects be treated as a taxable supply,

and accordingly the rate at which tax is treated as charged on the supply shall be nil.

(3) Regulations made under subsection (1) may —

(a) require the taxable person approved by the Comptroller and to whom a supply referred to in subsection (1) has been made to account for the tax on the supply that would, but for regulations made under subsection (1), be chargeable on the supply, in such circumstances, and in such form and manner and within such time, as may be prescribed; and

(b) where any requirement of the regulations is not complied with or in such other circumstances as may be prescribed, require an amount equivalent to the tax that would, but for subsection (1), be chargeable on the supply to be accounted for.

(4) The Comptroller may, for the protection of revenue, impose conditions or restrictions in relation to any supply referred to in subsection (1).

*[24/2011 wef 01/01/2012]*

(5) This section does not apply to Seventh Schedule supplies.

*[Act 52 of 2018 wef 01/01/2019]*

**Zero-rating of grant or assignment of lease, tenancy or licence to occupy land**

**21C.**—(1) The grant or assignment by any taxable person of a lease, tenancy or licence to occupy land where the lease, tenancy or licence —

- (a) is granted or assigned under a contract with a person who belongs in a country outside Singapore; and
- (b) directly benefits a person who belongs in a country other than Singapore,

shall be zero-rated if —

- (i) the taxable person has made an application to and the Comptroller has approved the application for a warehouse or other premises to be an approved warehouse;
- (ii) the whole of the land which is the subject of the lease, tenancy or licence is part of the approved warehouse; and
- (iii) the land which is the subject of the lease, tenancy or licence is used by the taxable person in his business of storing prescribed goods other than the goods of the taxable person.

(2) Where a supply by a taxable person is zero-rated under subsection (1), then, whether or not tax would be chargeable on the supply apart from this section —

(a) no tax shall be charged on the supply; but

(b) it shall in all other respects be treated as a taxable supply, and accordingly the rate at which tax is treated as charged on the supply shall be nil.

(3) In this section, “approved warehouse” has the same meaning as in section 21(4)(a).

[24/2011 wef 01/01/2012]

**Exempt supply and exempt import**

**22.**—(1) A supply of goods or services is an exempt supply if it is of a description or of a class for the time being specified in Part I of the Fourth Schedule.

*[Act 19/2012 wef 01/10/2012]*

(1A) An importation of goods is an exempt import if it is of a description or of a class for the time being specified in Part II of the Fourth Schedule.

*[Act 19/2012 wef 01/10/2012]*

(2) The Minister may by order vary the description of —

(a) financial services in paragraph 1 of Part I, and paragraphs 1 and 3 of Part III, of the Fourth Schedule by adding to or deleting from the Fourth Schedule or by varying any description or class of financial services for the time being specified in the Fourth Schedule; or

(b) investment precious metals in paragraph 1 of Part II, and paragraph 2 of Part III, of the Fourth Schedule by adding to or deleting from the Fourth Schedule or by varying any description or class of investment precious metals for the time being specified in the Fourth Schedule.

*[Act 19/2012 wef 01/10/2012]*

(3) The Fourth Schedule may be varied so as to describe a supply of financial services by reference to other matters unrelated to the characteristics of the services.

*[UK VAT Act 1983, s. 17]*

**Relief on supply of certain goods under Margin Scheme**

**23.**—(1) The Minister may by regulations make provision for securing a reduction of the tax chargeable on the supply of goods of such descriptions as may be specified in the regulations in cases where no tax was chargeable on a previous supply of the goods and such other conditions are satisfied as may be specified in the regulations or as may be imposed by the Comptroller.

*[20/2010 wef 01/01/2011]*

(2) Tax chargeable on the supply of goods referred to in subsection (1) shall (unless otherwise provided in regulations made

under this section) be reduced to the tax charged as if the supply of such goods was for a consideration equal to the

excess of  $A - B$ ,

where A is the consideration for which the goods are supplied; and

B is the consideration for which the goods were acquired,

and accordingly where there is no excess, the tax shall not be charged.

(3) Regulations made under this section may include provisions —

(a) for giving relief from the tax chargeable on the importation of goods of the description specified in the regulations; and

(b) for securing a similar reduction where no tax was chargeable on the importation of goods of that description as where no tax was chargeable on a previous supply of the goods.

(4) Regulations made under this section may extend to cases where the previous supply or the importation took place before tax was chargeable on any supply or importation.

(5) This section shall, with the necessary modifications, apply in relation to cases where consequential relief from tax was given on a previous supply by regulations made under section 19(14) but the relief did not extend to the whole amount of the tax.

(6) Regulations made under this section may make different provisions for goods of different descriptions and for different circumstances.

(7) In this section, references to a supply on which no tax was chargeable include references to a transaction treated by virtue of an order under section 10(3) as neither a supply of goods nor a supply of services.

(8) This section shall not apply to —

(a) a supply which is a letting on hire;

(b) a supply if an invoice or similar document showing an amount as being tax or as being attributable to tax is issued in respect of the supply; and

- (c) any supply by a taxable person where he fails to keep such records and accounts as the Comptroller may in writing specify or to comply with such conditions as the Comptroller may impose.

*[UK VAT Act 1983, s. 18]*

### **Relief from tax on importation and supply of goods**

**24.—**(1) The Minister may by order make provision for giving relief from the whole or part of the tax chargeable on the importation of goods or the subsequent supply of imported goods, subject to such conditions (including conditions prohibiting or restricting the disposal of or dealing with the goods) as may be imposed by or under the order, if and so far as the relief appears to the Minister to be necessary or expedient.

(2) The Minister may by order make provision for remitting or repaying if he thinks fit and subject to such conditions as may be imposed in the order the whole or part of the tax chargeable on the importation of any goods which are shown to the satisfaction of the Comptroller to have been previously exported from Singapore.

(3) The Minister may by order make provision for remitting or repaying, subject to such conditions as may be imposed in the order the whole or part of the tax chargeable on the importation of any goods if the Comptroller is satisfied that —

- (a) the whole or substantially the whole of the goods have been or are to be re-exported; or
- (b) the whole or substantially the whole of the goods have been or are to be incorporated or affixed to goods which have been or are to be exported,

and where the Comptroller thinks fit to do so in all the circumstances and having regard to the tax chargeable on the supply of similar goods in Singapore.

(4) The Minister may, having regard to any international agreement or arrangement and subject to such conditions as he may impose, give to any person —

- (a) relief from, or a remission or refund of, the whole or part of any tax chargeable on the importation of goods or supply of goods or services by him; or
- (b) a refund of the whole or part of any tax on the supply of goods or services to him —
  - (i) which, if he were a taxable person, would be his input tax; or
  - (ii) for which, as a taxable person, he is not entitled to any credit as input tax under this Act,

if the relief, remission or refund appears to the Minister to be necessary or expedient to give effect to the agreement or arrangement.

[50/2004]

(5) In any case where —

- (a) it is proposed that goods which have been imported by any person (referred to in this subsection as the original importer) with the benefit of relief under subsection (1) or (4) shall be transferred to another person (referred to in this subsection as the transferee); and
- (b) on an application made by the transferee, the Comptroller directs that this subsection shall apply,

this Act shall have effect as if, on the date of the transfer of the goods (and in place of the transfer) the goods were exported by the original importer and imported by the transferee and, accordingly, where appropriate, any provision made under subsection (1) or (4) shall have effect in relation to the tax chargeable on the importation of goods by the transferee.

[UK VAT Act 1983, s. 19]

### **Refund or remission of tax in certain cases**

**25.—**(1) The Minister may by regulations provide for the refund or remission of tax chargeable on the supply of goods or services, or on the importation of goods on a claim made in cases of bad debt or insolvency or in such other circumstances and by such person or body as may be prescribed.

(2) Without prejudice to the generality of subsection (1), such regulations may —

- (a) require a claim to be made within such time and in such form and manner as may be specified by or under the regulations;
- (b) require a claim to be evidenced and quantified by reference to such records and other documents preserved for such period, not exceeding 3 years from the making of the claim, as may be so specified;
- (c) provide for determining what amount (if any) is the outstanding amount of the consideration in particular cases including but not limited to those cases involving part payment or mutual debts;
- (d) provide for the apportionment of tax attributable to the supply of goods or services for the purposes of carrying on the business or of exempt supplies or of any other purpose;
- (da) provide for the circumstances in which, instead of a refund of any amount being made to a person, the amount may or is to be used to reduce the whole or any part of any tax due or which may become due from the person under this Act, by the whole or any part of such amount and to further provide that —
  - (i) the amount of the tax due from the person is reduced by the amount of the reduction; and
  - (ii) the amount of the reduction is, to the extent of that amount, deemed to have been refunded to the person by the Comptroller;

*[Act 52 of 2018 wef 01/01/2019]*

- (db) provide that, where the Comptroller makes any refund to a person, the Comptroller may deduct from the refund any expenses that the Comptroller may incur in making the refund;

*[Act 52 of 2018 wef 01/01/2019]*

- (e) require the repayment or recovery of a refund or remission under this section where any requirement of the regulations



is not complied with or in such other circumstances as may be prescribed;

- (f) prohibit the selling, giving or receiving in prescribed circumstances of goods in respect of which a claim for refund has been submitted and approved through the prescribed means;

*[Act 21 of 2013 wef 01/01/2014]*

- (g) provide for the seizure and forfeiture of goods where —
- (i) there is reasonable cause to suspect that the goods have been used or are intended to be used by any person in seeking or obtaining any refund referred to in subsection (1), in circumstances that constituted or would constitute an offence under section 62 or 63; or
  - (ii) there is reasonable cause to believe that the goods may aid in any investigation or prosecution in connection with such offence; and

*[Act 21 of 2013 wef 01/01/2014]*

- (h) make different provisions for different circumstances.

*[UK VAT Act 1983, s. 22 (7)]*

*[25/96]*

### **Application of Customs legislation**

**26.—**(1) Except where the contrary intention appears, any written law relating to customs or excise duties on imported goods shall, with such exceptions, modifications and adaptations as the Minister may by order prescribe, apply (so far as relevant) —

- (a) in relation to any tax chargeable on the importation of goods as it applies in relation to any customs duty or excise duty; and
- (b) in relation to any goods in respect of which tax is chargeable on the importation thereof or would be so chargeable if the importation were not an exempt import, as it applies to goods in respect of which customs duty or excise duty is chargeable.

*[Act 19/2012 wef 01/10/2012]*

(2) Without prejudice to the generality of subsection (1), the Director-General of Customs may, by virtue of that subsection, exercise any power conferred on him by any written law relating to customs or excise duties (including the power to issue permits and impose conditions on the import, export, transshipment and removal of goods) as if —

- (a) the reference in that written law to customs duty or excise duty includes a reference to tax chargeable on the importation of goods; and
- (b) the reference in that written law to goods in respect of which customs duty or excise duty is chargeable includes a reference to goods in respect of which tax is chargeable on the importation thereof or would be so chargeable if the importation were not an exempt import.

*[Act 19/2012 wef 01/10/2012]*

(3) In this section, “any written law relating to customs or excise duties” means —

- (a) the provisions of the Customs Act (Cap. 70);
- (b) the provisions of the Postal Services Act (Cap. 237A) relating to customs or excise duties on postal articles; and
- (c) any other provision of any written law relating generally to customs or excise duties on imported goods.

*[UK VAT Act 1983, s. 24]*

*[25/96; 42/99]*

### **Importation and supply of goods by taxable persons**

**27.—**(1) The Minister may by regulations —

- (a) in relation to goods imported by any taxable person in the course or furtherance of any business carried on by him, permit those goods to be —
  - (i) delivered or removed without payment of the tax chargeable on the importation; or

(ii) delivered or removed, and supplied to any other person, without payment of the tax chargeable on the importation or on the supply; and

(b) in relation to goods supplied by any taxable person in the course or furtherance of any business carried on by him to another taxable person, permit those goods to be supplied without payment of the tax chargeable on the supply.

*[50/2004]*

(2) Regulations made under subsection (1) may —

(a) provide that goods imported by a taxable person in the course or furtherance of any business carried on by the taxable person (as referred to in subsection (1)(a)) may, subject to such requirements (including conditions, whether precedent or subsequent) as may be prescribed, include —

(i) imported goods which are consigned to the taxable person as recipient in order for the taxable person to make supplies using or in relation to those goods, other than supplies referred to in section 22; or

(ii) goods which are imported in the circumstances referred to in section 33B;

*[24/2011 wef 01/01/2012]*

*[Act 31 of 2014 wef 01/01/2015]*

(aa) require a taxable person referred to in that subsection to account for the tax chargeable on the importation or supply of the goods in such form and manner and within such time as may be prescribed, notwithstanding such tax is not payable; and

*[24/2011 wef 01/01/2012]*

(b) where any requirement of the regulations is not complied with or in such other circumstances as may be prescribed, require the tax chargeable on the importation or supply (or an amount equivalent thereto) to be paid by a prescribed person.

*[50/2004]*

*[Act 21 of 2013 wef 01/01/2014]*

(3) The Comptroller may, for the protection of revenue, impose conditions or restrictions in relation to any import or supply of goods referred to in subsection (1).

[50/2004]

(4) [*Deleted by Act 19/2012 wef 01/10/2012*]

[UK VAT Act 1983, s. 25]

### **Deferment of payment of tax on importation of goods**

**27A.**—(1) The Minister may by regulations in relation to goods imported by any taxable person in the course or furtherance of any business carried on by him, permit those goods to be delivered or removed in accordance with those regulations notwithstanding that the tax chargeable on the importation has yet to be paid and notwithstanding —

- (a) any other provision of this Act; or
- (b) any written law relating to customs or excise duties applicable in accordance with section 26.

[20/2010 wef 01/10/2010]

(2) Regulations made under subsection (1) may —

- (a) provide that goods imported by a taxable person in the course or furtherance of any business carried on by the taxable person (as referred to in subsection (1)) may, subject to such requirements (including conditions, whether precedent or subsequent) as may be prescribed, include —
  - (i) imported goods which are consigned to the taxable person as recipient in order for the taxable person to make supplies using or in relation to those goods, other than supplies referred to in section 22; or
  - (ii) goods which are imported in the circumstances referred to in section 33B; and

[Act 31 of 2014 wef 01/01/2015]

- (b) require a taxable person referred to in subsection (1) to account for and pay the tax chargeable on the importation

of the goods in such form and manner, within such time and to such person as may be prescribed.

*[24/2011 wef 01/01/2012]*

(3) The Comptroller may, for the protection of revenue, impose conditions in relation to any importation of goods referred to in subsection (1).

*[20/2010 wef 01/10/2010]*

(4) *[Deleted by Act 19/2012 wef 01/10/2012]*

## PART VI

### SPECIAL CASES

#### **Application to Government**

**28.—**(1) This Act shall apply in relation to taxable supplies made by the Government in the course or furtherance of a business (other than such taxable supplies as the Minister may, by order in the *Gazette*, prescribe) as it applies in relation to taxable supplies made by a taxable person in the course or furtherance of a business.

*[19/2003]*

(2) Where the supply by a ministry or department of the Government or an organ of State of any goods or services does not amount to the carrying on of a business but it appears to the Minister that similar goods or services are or might be supplied by taxable persons in the course or furtherance of any business, then, if and to the extent that the Minister so directs, the supply of those goods or services by that ministry, department or organ shall be treated for the purposes of this Act as a supply in the course or furtherance of any business carried on by it.

*[UK VAT Act 1983, s. 27]*

(3) Section 38A applies to relevant supplies of goods and services made by, and made to, the Government in the course or furtherance of a business, as if the Government were a taxable person registered under this Act at the time the supplies are made.

*[Act 52 of 2018 wef 01/01/2019]*

**Application to persons registered by virtue of Seventh Schedule supplies**

**28A.**—(1) Subject to subsections (2) and (5), the following do not apply to a registered (Seventh Schedule — pay only) person:

- (a) Part IV;
- (b) sections 30 and 32(1);
- (c) section 44 in relation to the Seventh Schedule supplies of the person;
- (d) any regulations relating to invoices and receipts, and the display of prices, for the Seventh Schedule supplies of the person.

(2) The person may apply to the Comptroller for all provisions mentioned in subsection (1) to apply to the person.

(3) The application must be in such form and manner, and be made within such time, as the Comptroller may require.

(4) The Comptroller may approve the application subject to such conditions as the Comptroller may impose.

(5) Upon approval of the application, the provisions mentioned in subsection (1) apply to the person subject to such modifications as may be prescribed by regulations made under section 86.

*[Act 52 of 2018 wef 01/01/2019]*

**Input tax deemed incurred in relation to insurance cash payments**

**29.**—(1) The Minister may by regulations provide —

- (a) that where the premium payable to an insurer under any contract of insurance is subject to tax at a rate specified under section 16, the insurer is deemed to have incurred input tax on any cash payment made by him upon the occurrence of an insured event and which is obligatory under that contract of insurance (referred to in this section as deemed input tax), except in such situation as the Minister may decide otherwise for the protection of revenue;

- (b) that any regulations made under paragraph (a) shall apply only where the contract of insurance is taken out by such person as may be prescribed;
- (c) for the determination of the amount of deemed input tax referred to in paragraph (a) and the period in which the deemed input tax is deemed to have been incurred;
- (d) for the adjustment of the amount of deemed input tax referred to in paragraph (a) where, after any cash payment referred to in that paragraph has been made, the insurer recovers such payment or any part thereof from any person (other than his re-insurer under a re-insurance contract);
- (e) for the determination of the amount of the adjustment referred to in paragraph (d), and the period in which such adjustment is to be made; and
- (f) for such incidental and supplementary matters as appear to the Minister necessary or expedient.

[28/2007 wef 01/07/2007]

(2) Where input tax is deemed to have been incurred under any regulations made under subsection (1), such deemed input tax shall, for the purposes of this Act, be treated as input tax within the meaning of section 19.

[28/2007 wef 01/07/2007]

### **Persons treated as a group**

**30.**—(1) Subject to subsection (1A), where, under the provisions of any regulations made under subsection (3), any 2 or more persons are treated as members of a group and registered in the name of a representative member —

- (a) any supply of goods or services by a member of the group to another member of the group shall be disregarded;
- (b) any business carried on by a member of the group shall be treated as carried on by the representative member;
- (c) any other supply of goods or services by or to a member of the group shall be treated as a supply by or to the representative member; and

- (d) any tax paid or payable by a member of the group on the importation of any goods shall be treated as paid or payable by the representative member and the goods to be treated for the purposes of sections 26 and 45(6) and (6A) as imported by the representative member.

*[Act 52 of 2018 wef 01/01/2019]*

(1A) Where a supply made by one member of the group to another member of the group is a supply of services that would, but for subsection (1)(a), give rise to a reverse charge supply under section 14(2), the supply —

- (a) is not disregarded; and
- (b) is treated as made to the representative member as the recipient mentioned in section 14.

*[Act 52 of 2018 wef 01/01/2019]*

(2) All members of the group shall be liable jointly and severally for any tax due from the representative member.

(3) Where the Comptroller, in accordance with regulations made by the Minister, approves an application for 2 or more persons to be treated as members of a group, then, from the beginning of a prescribed accounting period they shall be so treated, and one of them shall be the representative member.

(4) Notwithstanding subsection (1), any regulations made under subsection (3) may provide —

- (a) for the circumstances in which 2 or more persons are eligible to make an application to be treated as members of a group;
- (b) for the manner and time within which any application to be treated as members of a group is to be made;
- (c) for the Comptroller, if he thinks it necessary for the protection of the revenue, to refuse an application to be treated as members of a group;
- (d) for the Comptroller to impose such conditions as he may think fit;



- (e) for the Comptroller, if he thinks it necessary for the protection of the revenue, to reduce or disallow credit for any amount of input tax where that amount of input tax would otherwise have been attributable to exempt supplies if the application under subsection (3) had not been approved;
- (f) for the circumstances in which the Comptroller may terminate the registration of a group; and
- (g) for the application of the provisions of this section, with such exceptions, modifications and adaptations as may be prescribed, where a business, or part of a business, carried on by a taxable person is transferred to another taxable person who is treated as a member of a group under this section.

*[UK VAT Act 1983, s. 29]*

## **Partnerships**

**31.**—(1) The registration under this Act —

- (a) of persons carrying on a business in partnership shall be in the name of the firm; and
- (b) of the same persons carrying on separate businesses in partnership may, if the Comptroller thinks fit, be in the separate names of the respective firms.

(2) No account shall be taken, in determining for any purpose of this Act whether goods or services are supplied to or by such persons, of any change in the partnership.

(3) Without prejudice to section 36 of the Partnership Act (Cap. 391) (rights of persons dealing with firm against apparent members of firm) as it applies to any form of partnership, until the date on which a change in the partnership is notified to the Comptroller in writing, a person who has ceased to be a member of a partnership shall be regarded as continuing to be a partner for the purposes of this Act and, in particular, for the purpose of any liability for tax on the supply of goods or services by the partnership.

*[37/2008 wef 04/05/2009]*

(4) Where a person ceases to be a member of a partnership during a prescribed accounting period (or is treated as so doing by virtue of subsection (3)) any notice, whether of assessment or otherwise, which is served on the partnership and relates to, or to any matter arising in, that period or any earlier period during the whole or part of which he was a member of the partnership shall be treated as served also on him.

(5) Without prejudice to section 16 of the Partnership Act (notice to acting partner to be notice to the firm) as it applies to any form of partnership, any notice, whether of assessment or otherwise, which is addressed to a partnership by the name in which it is registered by virtue of subsection (1) and is served in accordance with this Act shall be treated for the purposes of this Act as served on the partnership and, accordingly, where subsection (4) applies, as served also on the former partner.

*[37/2008 wef 04/05/2009]*

(6) Subsections (1) and (4) shall not affect the extent to which, under section 9 of the Partnership Act as it applies to any form of partnership, a partner is liable for tax owed by the firm.

*[37/2008 wef 04/05/2009]*

(7) Where a person is a partner in a firm during part only of a prescribed accounting period, his liability for tax on the supply by the firm of goods or services during that accounting period shall be such proportion of the firm's liability as may be just.

(8) Where any notice is required to be given under this Act by a partnership, it shall be the joint and several liability of all partners to give such notice, except that if a notice is given by one partner this shall be a sufficient compliance with any such requirement.

*[UK VAT Act 1983, s. 30]*

*[25/96]*

**Business carried on in divisions or by unincorporated bodies, personal representatives, etc.**

**32.—**(1) The Minister may by regulations provide for the registration under this Act of a taxable person carrying on more than one business or a business in several divisions, if the taxable

person so requests and the Comptroller sees fit, to be in the names of those businesses or divisions.

(2) The Minister may by regulations make provisions for determining the persons responsible for carrying out the requirements of this Act, imposed on a person carrying on a business where the business is carried on in partnership or by a club, association, society or organisation the affairs of which are managed by its members or a committee or committees of its members.

(3) The registration under this Act of any such club, association, society or organisation may be in the name of the club, association, society or organisation; and in determining whether goods or services are supplied to or by such a club, association, society or organisation, no account shall be taken of any change in its members.

(3A) The registration under this Act of any person who, as trustee, is carrying on the business of a trust created by express written declaration shall be in the name of the trust.

*[19/2009 wef 01/01/2010]*

(4) Where a taxable person dies, or goes into liquidation or receivership, or becomes bankrupt or incapacitated, the Comptroller may, from the date of the death, liquidation, receivership, bankruptcy or incapacity until such time when another person is registered in respect of the taxable supplies made or intended to be made by that taxable person in the course or furtherance of his business or in the case of incapacity until such time as the incapacity ceases, deem any person carrying on that business to be a taxable person.

(5) Any requirement to pay tax imposed under subsection (4) on any person carrying on the business shall only apply to that person to the extent of the assets of the deceased or incapacitated person over which he has control.

(6) Any person carrying on the business referred to in subsection (4) shall, within 21 days of commencing to do so, inform the Comptroller in writing of that fact and of the date of the

death or of the liquidation, receivership or bankruptcy, or of the nature of the incapacity and the date on which it began.

*[UK VAT Act 1983, s. 31; NZ GST Act 1985, s. 58 (1) and (3)]*

### **Agents**

**33.**—(1) Where a person who is accountable for any tax, or on whom any duties are imposed by or under this Act, does not have his usual place of residence in Singapore, the Comptroller may, by notice in writing served on any agent, manager or factor who has acted on behalf of that person in matters by reference to which that person is accountable or on whom the duties are imposed, direct that he shall be substituted for that person as the person accountable for the tax or that he shall be under an obligation to discharge those duties or any of them.

*[31/2000]*

(2) For the purposes of this Act, where goods are imported by a taxable person and supplied by him as agent for a person that —

(a) is not a taxable person; or

(b) is a taxable (Seventh Schedule) person other than a registered (Seventh Schedule — full) person,

then the goods are treated as imported and supplied by the taxable person as principal.

*[Act 52 of 2018 wef 01/01/2019]*

(2A) For the purposes of subsection (2), goods imported by a taxable person and supplied by him as agent for a person that —

(a) is not a taxable person; or

(b) is a taxable (Seventh Schedule) person other than a registered (Seventh Schedule — full) person,

are deemed to include goods which, following their import, undergo a treatment or process for the purposes of the supply.

*[Act 52 of 2018 wef 01/01/2019]*

(2B) For the purposes of this Act, where goods are —

(a) imported by an agent (*A*) that is a taxable person, for a person (*P*) that —

- (i) is not a taxable person; or
  - (ii) is a taxable (Seventh Schedule) person other than a registered (Seventh Schedule — full) person; and
- (b) supplied for *P* by another agent (called in this section a substituted agent) that is a taxable person, appointed by *P* to take custody of the goods imported by *A*,

then the goods are treated as imported by *A* as principal and supplied by the substituted agent as principal.

*[Act 52 of 2018 wef 01/01/2019]*

(2C) For the purposes of subsection (2B), unless the Comptroller otherwise allows, goods supplied by the substituted agent for *P* (as described in that subsection) do not include goods which, following their import, undergo a treatment or process.

*[Act 52 of 2018 wef 01/01/2019]*

(2BA) A person is not a substituted agent for the purposes of subsection (2B) unless the Comptroller has been informed, in such form and manner as the Comptroller may require, of the person's appointment as such.

*[Act 52 of 2018 wef 01/01/2019]*

(2D) For the purposes of subsections (2) and (2B), where the taxable person or the substituted agent, as the case may be, ceases to be a taxable person before making a supply of the goods, and any credit for input tax has been allowed to the taxable person on the importation of the goods —

- (a) in the case of subsection (2), the taxable person shall pay to the Comptroller the amount of the credit; and
- (b) in the case of subsection (2B), the substituted agent shall pay to the Comptroller the amount of the credit.

*[Act 21 of 2013 wef 01/01/2014]*

(3) For the purposes of subsections (2)(a) and (2B)(a)(i), a person who does not belong in Singapore may be treated as not being a taxable person if as a result he will not be required to be registered by virtue of paragraph 1 of the First Schedule.

*[Act 52 of 2018 wef 01/01/2019]*

(3A) For the purpose of subsection (3), a person shall be treated as belonging in Singapore if —

- (a) he has in Singapore a business establishment or some other fixed establishment and no such establishment elsewhere;
- (b) he has no such establishment in any country but his usual place of residence is in Singapore; or
- (c) he has such establishments both in Singapore and elsewhere and the establishment of his which is most directly concerned with the supply is in Singapore.

[31/2000]

(4) Where goods or services are supplied through an agent who acts in his own name, the Comptroller may, if he thinks fit, treat the supply both as a supply to the agent and as a supply by the agent.

(5) For the purposes of this section —

- (a) a person carrying on a business through a branch or an agency in any country shall be treated as having a business establishment there; and

[Act 21 of 2013 wef 01/01/2014]

[Act 52 of 2018 wef 01/01/2019]

- (b) “usual place of residence”, in relation to a body corporate, means the place where it is incorporated or otherwise legally constituted.

[UK VAT Act 1983, s. 32]

[Act 52 of 2018 wef 01/01/2019]

[Act 21 of 2013 wef 01/01/2014]

[31/2000]

(c) [*Deleted by Act 52 of 2018 wef 01/01/2019*]

### **Repayment of tax to persons in business overseas**

**33A.**—(1) The Minister may by regulations provide for the repayment, to persons carrying on business in countries other than Singapore, not being any registered (Seventh Schedule — full) person, of tax on the importation of goods by them which would be their input tax if they had been taxable persons in Singapore.

[25/96]

[Act 52 of 2018 wef 01/01/2019]

(2) Repayment shall be made in such cases only, and subject to such conditions as the regulations may prescribe or as the Comptroller may impose (either generally or in particular cases).

(3) Regulations made under this section may provide —

- (a) for claims and repayments to be made only through agents in Singapore;
- (b) either generally or for specified purposes —
  - (i) for the agents to be treated under this Act as if they were taxable persons; and
  - (ii) for treating claims as if they were returns under this Act and repayments as if they were repayments of input tax; and
- (c) for generally regulating the methods by which the amount of any repayment is to be determined and the repayment is to be made.

*[UK VAT Act 1994, s. 39]*

*[25/96]*

### **Claiming of input tax on import of processed goods**

**33B.**—(1) The Minister may by regulations make provision for a taxable person other than a registered (Seventh Schedule — pay only) person to claim any tax paid or payable by such taxable person on the importation of goods as input tax under section 19 (as if the whole of the input tax were allowable under section 20), where the importation occurs in the following circumstances:

- (a) such taxable person makes a supply to his customer who is —
  - (i) a person who belongs in Singapore; or
  - (ii) a taxable person who does not belong in Singapore other than a registered (Seventh Schedule — pay only) person;

*[Act 52 of 2018 wef 01/01/2019]*

*[Act 52 of 2018 wef 01/01/2019]*

(b) the supply comprises the application of any process to, or the carrying out of any process on, goods which such taxable person's customer consigns to the taxable person in Singapore;

*[Act 52 of 2018 wef 01/01/2019]*

(c) in connection with the supply, such taxable person removes the goods to a country outside Singapore for a process to be applied to or carried out on the goods; and

*[Act 52 of 2018 wef 01/01/2019]*

(d) such taxable person then imports the goods back into Singapore after the process in paragraph (c) has been applied to or carried out on the goods.

*[Act 52 of 2018 wef 01/01/2019]*

*[Act 52 of 2018 wef 01/01/2019]*

(2) Regulations made under subsection (1) may —

(a) prescribe the conditions (including conditions subsequent) to which a claim for the deduction of an amount of tax pursuant to that subsection is subject; and

(b) require the taxable person to repay to the Comptroller, if any such condition is not satisfied, the amount of tax allowed to the taxable person in such form and manner, and in such time, as may be prescribed.

(3) The Comptroller may, for the protection of revenue, impose conditions or restrictions in relation to any claim referred to in subsection (1).

(4) In this section, “process”, in relation to goods, includes (but is not limited to) any treatment.

(5) For the purposes of this section, the customer is treated as belonging in Singapore if the customer —

(a) has in Singapore a business establishment or some other fixed establishment and no such establishment elsewhere;

(b) has no such establishment in any country but his usual place of residence is in Singapore; or

(c) has such establishments both in Singapore and elsewhere and among which the establishment of the customer that is



most directly concerned with the supply referred to in subsection (1) being made to him, is in Singapore.

(6) For the purposes of subsection (5) —

- (a) a customer carrying on a business through a branch or an agency in any country is to be treated as having a business establishment there; and
- (b) “usual place of residence”, in relation to a body corporate, means the place where it is incorporated or otherwise legally constituted.

*[Act 31 of 2014 wef 01/01/2015]*

### **Transfers of going concerns**

**34.** Where a business carried on by a taxable person is transferred to another person as a going concern, then —

- (a) for the purpose of determining whether the transferee is liable to be registered under this Act he shall be treated as having carried on the business before as well as after the transfer and supplies by the transferor shall be treated accordingly; and
- (b) any records relating to the business which under section 46 are required to be preserved for any period after the transfer shall be preserved by the transferee instead of by the transferor, unless the Comptroller, at the request of the transferor, otherwise directs.

*[UK VAT Act 1983, s. 33 (1)]*

### **Transfers of going concerns: input tax deemed deducted**

**34A.**—(1) Where —

- (a) a business or part thereof carried on by a taxable person is transferred as a going concern to a transferee who is also a taxable person together with the assets of such business; and
- (b) by virtue of any order made under section 10(3)(c), the supply of such assets to the taxable person is treated as neither a supply of goods nor a supply of services,

the transferee shall be deemed to have incurred input tax on the value of the supply of such assets, and to have deducted such input tax from any output tax due from him on the day of the supply.

[31/2000]

(2) For the purposes of this section, the value of the supply of any assets as referred to in subsection (1) shall be calculated in accordance with section 17 without the addition of tax.

[31/2000]

(3) The Minister may make regulations to provide for any provision of this Act which relates to a person who deducts input tax under section 19 to apply to a transferee referred to in subsection (1).

[31/2000]

(4) Regulations made under subsection (3) may provide —

(a) for the modification of any such provision of this Act in order that it may properly apply to a transferee referred to in subsection (1); and

(b) for such incidental and supplementary matters as appear to the Minister necessary or expedient.

[31/2000]

### **Betting, sweepstakes, lotteries and gaming**

**35.**—(1) The Minister may by regulations make provisions for modifying the provisions of this Act in their application to transactions involving betting, sweepstakes, lotteries, fruit machines or gaming and persons ordinarily engaged in such transactions as may be specified in the regulations, subject to such conditions as may be so specified.

(2) Any regulations made under this section may make different provisions with respect to different transactions or different circumstances.

(3) In this section, “lotteries” and “fruit machines” have the same meanings as in the Private Lotteries Act 2011.

[7/2011 wef 01/04/2011]

## Vouchers

**35A.**—(1) The Minister may, by regulations, modify the application of the provisions of this Act to transactions involving vouchers granted for consideration.

*[19/2009 wef 01/01/2010]*

(2) Any regulations made under this section —

(a) may provide that any transaction involving a voucher or any part of such transaction is to be treated as —

(i) a supply of goods or a supply of services; or

(ii) neither a supply of goods nor a supply of services;  
and

(b) may make different provisions with respect to different transactions or parts thereof, different vouchers or different circumstances.

*[19/2009 wef 01/01/2010]*

(3) In this section —

“issuer”, in relation to a voucher, means the person who issued the voucher (whether in his own capacity or through an agent);

“value”, in relation to a voucher, means —

(a) where the value stated on or recorded in or in respect of the voucher is in monetary terms, that monetary value; and

(b) where the value stated on or recorded in or in respect of the voucher is in non-monetary terms, the monetary value assigned to the voucher by the issuer insofar as it relates to the right to receive goods or services upon redemption of the voucher;

“voucher” means any of the following:

(a) any physical or electronic form of —

(i) a voucher;

(ii) a token;

(iii) a stamp (not being a postage stamp within the meaning of the Postal Services Act (Cap. 237A));

(iv) a coupon;

(v) a card; or

(vi) any other similar item,

the redemption of which in accordance with its terms entitles the holder to receive goods or services up to the value stated on or recorded in or in respect of the voucher, whether such value is in terms that are monetary or non-monetary;

(b) any prepaid phone card or similar item the redemption of which in accordance with its terms entitles the holder to receive telephone or like services up to the value stated on or recorded in or in respect of the voucher, whether such value is in terms that are monetary or non-monetary.

*[19/2009 wef 01/01/2010]*

(4) For the purpose of paragraph (a) of the definition of “voucher” in subsection (3) —

(a) where the monetary value stated on or recorded in or in respect of it a voucher is the value ascribed to the goods or services specified on the voucher as being the goods or services that may be supplied upon redemption of the voucher, that voucher shall not be treated as having stated on or recorded in or in respect of it a value in monetary terms; and

(b) where the non-monetary value stated on or recorded in or in respect of it a voucher is in terms of any goods or services that may be supplied upon redemption of the voucher, that voucher shall not be treated as having stated on or recorded in or in respect of it a value in non-monetary terms.

*[19/2009 wef 01/01/2010]*

(5) For the purpose of the definition of “voucher” in subsection (3) —

(a) where the right to top-up the value of —

(i) any card referred to in paragraph (a)(v) of that definition; or

(ii) any prepaid phone card referred to in paragraph (b) of that definition,

is conferred by any means (including any electronic means) other than by way of another card or prepaid phone card; or

(b) where the right to receive telephone services via the Internet is acquired through the Internet,

the supply of that right shall be treated as if it were a supply of a card or prepaid phone card as referred to in paragraph (a)(v) or (b) of that definition, as the case may be.

[19/2009 wef 01/01/2010]

### **Commodity, futures or securities markets and exchanges**

**36.—**(1) The Minister may by regulations make provisions for modifying the provisions of this Act in their application to dealings on commodity, futures or securities markets or exchanges and such persons ordinarily engaged in such dealings as may be specified in the regulations, subject to such conditions as may be so specified.

(2) Without prejudice to the generality of subsection (1), any regulations made under this section may include provisions —

(a) for the registration under this Act of any body of persons representing persons ordinarily engaged in dealing on a commodity, futures or securities market or exchange and for disregarding such dealings by persons so represented in determining liability to be registered under this Act, and for disregarding such dealings between persons so represented for all the purposes of this Act;

(b) for refunding or crediting, to such persons as may be specified in the regulations, input tax attributable to such

dealings on a commodity, futures or securities market or exchange as may be so specified,

and may contain such incidental and supplementary provisions as appear to the Minister to be necessary or expedient.

(3) Any regulations made under this section may make different provisions with respect to different markets or exchanges and with respect to different commodities, futures or securities.

*[UK VAT Act 1983, s. 34]*

### **Goods under customs control**

**37.—**(1) Subject to subsection (4), where goods from outside Singapore enter Singapore under customs control and one or more supplies of those goods involve —

- (a) the goods being removed from a place under such customs control; or
- (b) the goods being made available whilst under such customs control,

then (except for the purposes of section 18(1)(b)) all such supplies of the goods shall be disregarded for the purposes of this Act.

*[20/2010 wef 01/01/2011]*

(2) Subject to subsection (4), where —

- (a) goods are produced or manufactured whilst under customs control in the customs territory in a place specified in a licence granted under section 63(1) of the Customs Act (Cap. 70) or such produced or manufactured goods are mixed, whilst under customs control in the customs territory, with imported goods; and
- (b) one or more supplies of the produced or manufactured goods, or those produced or manufactured goods mixed with imported goods, involve —
  - (i) the goods being removed from a place under such customs control; or
  - (ii) the goods being made available whilst under such customs control,

then —

- (A) all such supplies other than the last supply shall, except where the contrary intention appears, be disregarded for the purposes of this Act; and
- (B) the following shall apply in relation to the last supply:
  - (BA) the supply shall be treated for the purposes of this Act as taking place at the time the goods are removed from such customs control;
  - (BB) the value of the supply shall be treated as including any customs duty or excise duty to which the goods are subject;
  - (BC) the tax on the supply shall be payable at the duty point —
    - (I) if the goods are subject to customs duty or excise duty, by the person required to pay any such duty, unless otherwise prescribed; and
    - (II) if the goods are not subject to customs duty or excise duty, by the person by whom the goods are removed.

*[20/2010 wef 01/01/2011]*

(3) Subject to subsection (4), where —

- (a) imported goods that are under customs control (referred to in this section as the first-mentioned goods) are used to produce or manufacture other goods in the customs territory in a place specified in a licence granted under section 63(1) of the Customs Act (Cap. 70); and
- (b) no supplies of the other goods involve —
  - (i) the other goods being removed from a place under such customs control; or
  - (ii) the other goods being made available whilst under such customs control,

then, when the other goods are removed from customs control —

- (A) the first-mentioned goods shall be treated as having been removed from customs control at the time the other goods are produced or manufactured; and
- (B) the tax payable on the importation of the first-mentioned goods shall be payable at the duty point pertaining to the other goods —
  - (BA) if the other goods are subject to customs duty or excise duty, by the person who is required to pay the duty; and
  - (BB) if the other goods are not subject to customs duty or excise duty, by the person by whom the other goods are removed,

unless otherwise prescribed.

*[20/2010 wef 01/01/2011]*

(4) Notwithstanding subsections (1), (2) and (3), where —

- (a) the goods referred to in subsections (1), (2)(a) and (3)(a) are brought under customs control into the customs territory and are thereafter —
  - (i) brought to any place from which they may not be removed except with the permission of the proper officer of customs (and by virtue of which the goods continue to remain under customs control); and
  - (ii) brought to that place for the purpose of the repair of, maintenance of or performance of any other similar service on the goods, or for the purpose of an auction, an exhibition or any other similar event involving the display of goods;

*[19/2012 wef 01/10/2012]*

- (b) one or more supplies of the goods are made whilst they are in that place; and
- (c) the goods supplied are then removed directly from that place so as to be removed from customs control,



those supplies shall not be disregarded for the purpose of this Act and shall be chargeable to tax in accordance with the provisions of this Act (other than this section).

*[20/2010 wef 01/01/2011]*

(5) The Minister may by regulations —

(a) provide that the goods referred to in subsection (1), (2)(a) or (3)(a) —

(i) may be removed from customs control without payment of the tax in such circumstances as may be prescribed; and

(ii) for such tax to be accounted for together with the tax chargeable on the supply of goods or services by him;

(b) provide for the licensing of warehouses or other places for the purposes of this section and such regulations may provide for the imposition of conditions thereon and the payment of any prescribed fee; and

(c) prescribe anything which may be prescribed under this section.

*[20/2010 wef 01/01/2011]*

(6) In the application of the Customs Act (Cap. 70), by virtue of section 26, to any goods which are not subject to either customs duty or excise duty, such goods shall be construed as being under “customs control” within the meaning of section 3(2) of the Customs Act —

(a) as if they are dutiable goods; and

(b) as if the reference to a licensed warehouse in section 3(2) of the Customs Act includes a warehouse or other place licensed under this section.

*[20/2010 wef 01/01/2011]*

(7) In this section —

“customs territory” and “proper officer of customs” have the same meanings as in section 3(1) of the Customs Act;

“duty point”, in relation to any goods, means —

- (a) in the case of goods which are subject to customs duty or excise duty or both customs duty and excise duty, the time when the customs duty or excise duty takes effect, whichever is the earlier; or
- (b) in the case of goods which are not subject to either customs duty or excise duty, the time when the goods are removed from customs control.

*[20/2010 wef 01/01/2011]*

**Process applied to or carried out on goods of a person belonging in a country other than Singapore**

**37A.**—(1) The Minister may by regulations make provisions for a supply, made by a taxable person approved by the Comptroller, which involves any process (including but not limited to any treatment) being applied to or carried out on goods —

- (a) under a contract with a person who —
  - (i) belongs in a country outside Singapore and is not a registered person; or
  - (ii) is a registered (Seventh Schedule — pay only) person,  
(called in this section an overseas person); and

*[Act 52 of 2018 wef 01/01/2019]*

- (b) which directly benefits a person who —
  - (i) belongs in a country outside Singapore and is not a registered person; or
  - (ii) is a registered (Seventh Schedule — pay only) person,  
(called in this section an overseas person),

*[Act 52 of 2018 wef 01/01/2019]*

to be disregarded for the purposes of this Act (other than for the purposes of section 27(2)(a)) subject to such conditions or

restrictions as may be prescribed or as the Comptroller may impose for the protection of the revenue.

*[24/2011 wef 01/01/2012]*

*[20/2010 wef 01/01/2011]*

*[26/99]*

(2) Regulations made under subsection (1) may provide for the following in relation to goods to or on which a process has been applied or carried out:

(a) for the goods —

(i) to be delivered to the satisfaction of the Comptroller only to —

(A) any taxable person approved by the Comptroller; or

(B) the customer of an overseas person to whom the overseas person supplies the goods;

(ii) to be exported to the satisfaction of the Comptroller; or

(iii) if the goods are of such type or description as may be prescribed, to be destroyed or disposed of to the satisfaction of the Comptroller by the taxable person or any other person,

and, where any taxable person (including a taxable person referred to in subsection (1)) fails to do so, for the taxable person to pay to the Comptroller an amount equal to the tax that would have been payable if the taxable person had himself made a supply of the goods in the course or furtherance of his business;

*[24/2011 wef 01/01/2012]*

(b) for a taxable person approved by the Comptroller who receives the goods from another approved person to declare, in such form and manner as the Comptroller may require, his receipt of those goods;

*[24/2011 wef 01/01/2012]*

*[20/2010 wef 01/01/2011]*

(c) where a taxable person approved by the Comptroller, to the satisfaction of the Comptroller —

- (i) delivers the goods to the customer of the overseas person referred to in paragraph (a)(i)(B); or
- (ii) in relation to such of those goods which are of such type or description as may be prescribed, destroys or disposes of the goods or delivers them to another person for the destruction or disposal, in circumstances where consideration for the goods is received by the taxable person or the overseas person upon the destruction or disposal,

for the taxable person to account for and pay tax in substitution for the overseas person, as if the taxable person had himself supplied the goods in the course or furtherance of his business.

*[Act 19/2012 wef 01/01/2012]*

*[24/2011 wef 01/01/2012]*

*[20/2010 wef 01/01/2011]*

(2A) Regulations made under subsection (1) may provide that, upon such conditions as may be prescribed being satisfied, where the goods are —

- (a) supplied to the overseas person in Singapore; and
- (b) delivered to the taxable person approved by the Comptroller for the purposes of any process being applied to or carried out on the goods under a contract with and directly benefitting the overseas person,

the goods shall be treated as having been supplied to the taxable person in the course or furtherance of his business for the purpose of the taxable person claiming input tax on the supply of the goods under section 19 as if the whole of the input tax were allowable under section 20.

*[24/2011 wef 01/01/2012]*

(2B) A person who belongs in a country outside Singapore referred to in subsection (1)(a) or (b) may, for the purposes of determining his

liability to be registered under this Act, disregard any supply of goods made by him if —

- (a) the tax on such supply is to be accounted for by the taxable person approved by the Comptroller pursuant to subsection (2)(c); or
- (b) in a case where a taxable person has applied to be but is not yet approved by the Comptroller, the tax on such supply would be accounted for by the taxable person pursuant to subsection (2)(c) if the taxable person were to be so approved,

as the case may be.

*[24/2011 wef 01/01/2012]*

(3) *[Deleted by Act 19/2012 wef 01/10/2012]*

### **Refining of goods into investment precious metals**

**37B.**—(1) The Minister may by regulations make provision in relation to the following:

- (a) for the approval by the Comptroller of any person as an approved refiner or an approved consolidator;
- (b) where —
  - (i) goods are consigned by a person who —
    - (A) belongs in a country outside Singapore and is not a registered person; or
    - (B) is a registered (Seventh Schedule — pay only) person,  
(called in this section an overseas person) to an approved person for refining into any investment precious metal by an approved refiner (including where the approved person is also the approved refiner); and
  - (ii) the approved person delivers the investment precious metal obtained through the refining to another person

*[Act 52 of 2018 wef 01/01/2019]*

pursuant to a supply of the investment precious metal by the overseas person to the other person,

for the approved person to account for the supply of the investment precious metal as if it were his supply made in the course or furtherance of his business, in such form and manner as the Comptroller may determine;

(c) where —

(i) goods are consigned by an overseas person to an approved person for refining by an approved refiner (including where the approved person is also the approved refiner);

(ii) goods other than investment precious metals arise as a result of or remain after the process of refining the goods (including precious metals, by products, and any residue or scrap); and

(iii) the approved person delivers such other goods to another person pursuant to instructions of the overseas person, whether or not consideration is received by the approved person or the overseas person in connection with the delivery,

for the approved person to account for tax in substitution for the overseas person as if the approved person had himself supplied such other goods in the course or furtherance of his business, and, where no consideration is received, as if there had been a supply of such other goods, in such form and manner as the Comptroller may determine.

(2) In this section —

“approved person” means an approved refiner or an approved consolidator;

“consolidator” means a person who supplies or delivers goods to a refiner for the purpose of refining the goods;

“investment precious metal” means any investment precious metal specified in Part II of the Fourth Schedule;

“precious metal” means gold, silver or platinum that does not qualify as an investment precious metal;

“refine”, in relation to goods (including goods that are investment precious metals or precious metals) —

(a) means to process or convert the goods into, or extract from the goods, any investment precious metal, or precious metal; and

(b) includes the minting of any coin that is an investment precious metal, or precious metal,

and “refiner” shall be construed accordingly.

*[Act 19/2012 wef 01/10/2012]*

*[Act 21 of 2013 wef 01/10/2012]*

### **Customers to account for tax on certain supplies**

**38.—**(1) Where any person makes any prescribed supply of goods or services to another person and that supply is a taxable supply but not a zero-rated supply, the prescribed supply shall be treated for the purposes of the First Schedule —

(a) as a taxable supply of that other person (as well as a taxable supply of the person who makes it); and

(b) in so far as that other person is supplied in connection with the carrying on by him of any business, as a supply made by him in the course or furtherance of that business.

(1A) Nothing in subsection (1)(b) shall require any supply to be disregarded for the purposes of the First Schedule on the grounds that it is a supply of capital assets of that other person’s business.

(2) Where a taxable person makes any prescribed supply of goods or services to a person who —

(a) is himself a taxable person at the time when the prescribed supply is made; and

(b) is supplied in connection with the carrying on by him of any business,

then, it is for the person supplied to account for and pay tax on the prescribed supply as if the person supplied were the supplier; and the

supplier must not require payment from the person supplied, of the tax on the prescribed supply or an amount as being attributable to the tax.

*[Act 37 of 2017 wef 01/01/2018]*

(2A) Nothing in subsection (2) prevents section 78(2) from applying to the person making the prescribed supply of goods or services if, despite that subsection, the person issues an invoice for the prescribed supply of goods or services showing it as taking place with tax chargeable on it.

*[Act 37 of 2017 wef 01/01/2018]*

(3) So much of this Act and of any written law as has effect for the purposes of, or in connection with, the enforcement of any obligation to account for and pay goods and services tax shall apply for the purposes of this section in relation to any person who is required under subsection (2) to account for and pay any tax as if that tax were tax on a supply made by him.

(4) Notwithstanding sections 11, 11A, 11B and 12, for the purposes of this section, a prescribed supply of goods or services shall be treated as taking place —

(a) in the case of a prescribed supply that is a supply of goods —

(i) if the goods are to be removed, at the time of the removal; or

(ii) if the goods are not to be removed, at the time when they are made available to the person to whom they are supplied; or

(b) in the case of a prescribed supply that is a supply of services, at the time when the services are performed.

*[20/2010 wef 01/01/2011]*

(4A) Section 12(1) shall not apply for determining the time when any prescribed supply of goods or services is to be treated as taking place.

*[20/2010 wef 01/01/2011]*

(5) In this section, “prescribed supply”, in relation to goods or services, means such supply of —



- (a) goods consisting in or containing any precious or semi-precious metal or stones;
- (b) services relating to, or to anything containing, any precious or semi-precious metal or stones;
- (c) goods or services comprising in or relating to land or any interest in or right over land; or  
*[Act 37 of 2017 wef 01/01/2018]*
- (d) goods consisting in furniture, furnishings, fittings, appliances or effects that are supplied together with any goods or services mentioned in paragraph (c),  
*[Act 37 of 2017 wef 01/01/2018]*

as may be specified or described in regulations made by the Minister.

*[UK VAT Act 1983, s. 37C]*

### **Customers to account for tax on relevant supplies of goods or services**

**38A.**—(1) This section applies in circumstances where a taxable person (called in this section the supplier) makes a relevant supply of goods or services to a person (called in this section the customer) who is registered under this Act at the time when the relevant supply is made.

(2) Where the relevant supply of goods or services is made by the supplier in connection with the carrying on by the customer of any business, then, it is for the customer to account for and pay tax on the relevant supply as if the customer were the supplier; and the supplier must not require payment from the customer, of the tax on the relevant supply or an amount as being attributable to the tax.

(3) Nothing in subsection (2) prevents section 78(2) from applying to the supplier if, despite that subsection, the supplier issues an invoice for the relevant supply of goods or services showing it as taking place with tax chargeable on it.

(4) So much of this Act and of any written law as has effect for the purposes of, or in connection with, the enforcement of any obligation to account for and pay goods and services tax apply for the purposes of this section in relation to the customer, as if the tax were tax on a supply made by the customer.

(5) If the relevant supply of goods or services is not made by the supplier to the customer in connection with the carrying on by the customer of any business, the customer must notify the supplier of that fact; and if the customer fails to do so, the customer must, unless otherwise allowed by the Comptroller —

- (a) pay to the Comptroller without demand the amount of tax chargeable on the relevant supply to which the failure relates; and
- (b) include the amount of tax mentioned in paragraph (a) as output tax in the customer's return.

(6) The Minister may make regulations under this section for any of the following:

- (a) to prescribe a supply of goods or services for the purposes of the definition of “relevant supply of goods or services” in subsection (10), by reference to one or both of the following:
  - (i) any use which is made of the goods or services;
  - (ii) any other matter whether or not related to a description or characteristic of the goods or services;
- (b) to provide for the application (with such modification as may be prescribed) of this section to a case where —
  - (i) the value of a relevant supply of goods or services is increased by an amount (*I*) after the supply is made; or
  - (ii) the value of a supply of goods or services is increased by an amount (*I*) after the supply is made, such that it becomes a relevant supply of goods or services,  
including by treating a separate supply of goods or services as having taken place with a value equal to *I*;
- (c) to require, in a case where —
  - (i) the value of a relevant supply of goods or services is adjusted after the supply is made; or

- (ii) the value of a supply of goods or services is increased after the supply is made, such that it becomes a relevant supply of goods or services,

the supplier or customer, or both, to make corresponding adjustments to the tax accounted for or paid, or to be accounted for or paid, in the form and manner required by the Comptroller;

- (d) generally for the purpose of carrying out the provisions of this section.

(7) The regulations made under subsection (6) may make different provisions for different circumstances (including the circumstances under which paragraph (c) of the definition of “relevant supply of goods or services” in subsection (10) does not apply).

(8) This section does not apply to any supply of goods or services prescribed as a prescribed supply under section 38.

(9) To avoid doubt, relevant supplies of goods or services are not taxable supplies of the customer for the purposes of the First Schedule.

(10) In this section —

“excepted supply” means any supply of goods or services that is prescribed as an excepted supply;

“relevant supply of goods or services” means any taxable supply of goods or services that is prescribed for the purpose of this definition, but not if —

- (a) the supply is a zero-rated supply;
- (b) the supply is an excepted supply; or
- (c) the value of the supply does not exceed the threshold that is prescribed for the purpose of this definition for that supply (where applicable).

*[Act 37 of 2017 wef 01/01/2018]*

### **Supplies spanning change of rate, etc.**

**39.—**(1) This section shall apply where there is a change in the tax rate in force under section 16 or a change in the descriptions of

exempt or zero-rated supplies, notwithstanding any different result that may arise by virtue of the application of sections 11, 11A, 11B and 12.

*[20/2010 wef 01/01/2011]*

(2) Subject to subsections (3) and (7), where, pursuant to a supply of goods or services —

(a) before the change —

(i) in the case of a supply of goods —

(A) if the goods are to be removed, they are removed; or

(B) if the goods are not to be removed, they are made available to the person to whom they are supplied; or

(ii) in the case of a supply of services, the services are performed,

and, after the change, the invoice is issued or any consideration is received; or

(b) before the change, the invoice is issued or any consideration is received before the change, and, after the change —

(i) in the case of a supply of goods —

(A) if the goods are to be removed, they are removed; or

(B) if the goods are not to be removed, they are made available to the person to whom they are supplied; or

(ii) in the case of a supply of services, the services are performed,

then the rate at which tax is chargeable on the supply, or any question whether it is zero-rated or exempt, shall, if the person making it so elects, be determined at the time when the goods are removed or made available, or the services are performed, as the case may be.

*[20/2010 wef 01/01/2011]*

(3) Where, in relation to an invoice issued before the date an increase in tax rate comes into operation —

- (a) before that date, no consideration or only a part of the consideration was received; or
- (b) before that date —
  - (i) in the case of a supply of goods —
    - (A) if the goods are to be removed, no goods were removed or only a part of the goods were removed; or
    - (B) if the goods are not to be removed, no goods are made available or only a part of the goods were made available to the person to whom they are supplied; or
  - (ii) in the case of a supply of services, no services were performed or only a part of the services were performed,

then the rate at which tax is chargeable on the supply shall be as follows:

- (c) tax shall be charged at the old tax rate on the higher of the following amounts:
  - (i) any part consideration received before the date of change; or
  - (ii) the value of any goods removed or made available, or any services performed, as the case may be, before that date; and
- (d) tax shall be charged at the new tax rate on the amount of the invoice less the amount on which tax is charged at the old tax rate under paragraph (c).

*[20/2010 wef 01/01/2011]*

(4) For the purpose of subsection (3), an invoice referred to in that subsection shall, on the date the increase in tax rate comes into operation, cease to have effect to the extent of the amount on which tax is chargeable at the new tax rate under subsection (3)(d).

*[20/2010 wef 01/01/2011]*

(5) Where an invoice that ceases to have effect under subsection (4) is a tax invoice, the person making the supply shall issue a new tax invoice specifying —

(a) the new tax rate; and

(b) the amount on which tax is chargeable at the new tax rate under subsection (3)(d),

and tax shall be chargeable on the supply to which the new tax invoice relates as if it were a separate supply.

*[20/2010 wef 01/01/2011]*

(6) Nothing in subsection (2), (3), (4) or (5) shall affect any tax which (apart from those subsections) is chargeable on a supply to which an invoice referred to in subsection (3) relates, and such tax shall be accounted for and paid to the Comptroller as if those subsections had not been enacted.

*[20/2010 wef 01/01/2011]*

(7) Where, in relation to an invoice issued before the date a supply ceases to be a zero-rated or an exempt supply —

(a) before that date, no consideration or only a part of the consideration was received; or

(b) before that date —

(i) in the case of a supply of goods —

(A) if the goods are to be removed, no goods were removed or only a part of the goods were removed; or

(B) if the goods are not to be removed, no goods are made available or only a part of the goods were made available to the person to whom they are supplied; or

(ii) in the case of a supply of services, no services were performed or only a part of the services were performed,

tax shall be chargeable at the rate applicable on that date on the amount of the invoice less the higher of the following amounts:

- (c) any part consideration received before that date; or
- (d) the value of any goods removed or made available, or any services performed, as the case may be, before that date.

*[20/2010 wef 01/01/2011]*

(8) For the purpose of subsection (7), an invoice referred to in that subsection shall, on the date the supply ceases to be a zero-rated or an exempt supply, cease to have effect to the extent of the amount on which tax is chargeable under subsection (7).

*[20/2010 wef 01/01/2011]*

(9) Where an invoice that ceases to have effect under subsection (8) is a tax invoice, the person making the supply shall issue a new tax invoice specifying —

- (a) the tax rate applicable on the date the supply ceases to be a zero-rated or an exempt supply; and
- (b) the amount on which tax is chargeable at that tax rate under subsection (7),

and tax shall be chargeable on the supply to which the new invoice relates as if it were a separate supply.

*[20/2010 wef 01/01/2011]*

(10) Regulations made under section 41 may, in relation to any tax invoice which —

- (a) relates to a supply in respect of which an election is made under this section and which was issued before the election was made; or
- (b) ceases to have effect under subsection (4) or (8),

provide for the replacement or correction of that invoice (including the issue of a credit note).

*[20/2010 wef 01/01/2011]*

(11) No election may be made under this section in respect of a supply to which paragraph 6 of the Second Schedule applies.

*[20/2010 wef 01/01/2011]*

(12) For the purposes of this section, where only a part of the goods are removed or made available, or only a part of the services are performed, as the case may be, the value of the supply so partly made

shall be such value as is, in the opinion of the Comptroller, reasonably attributable to the supply so partly made.

*[20/2010 wef 01/01/2011]*

(13) In this section —

“new tax rate” means the tax rate applicable on the date an increase in tax rate comes into operation;

“old tax rate” means the tax rate applicable immediately before the date an increase in tax rate comes into operation.

*[20/2010 wef 01/01/2011]*

### **Adjustment of contracts on changes in tax**

**40.**—(1) Where, after the making of a contract for the supply of goods or services and before the goods or services are supplied, there is a change in the tax charged on the supply, then, unless express provision for the exclusion of any such change in the tax charged is contained in the contract or where the change in the tax has been taken into account, every such contract shall be deemed to be modified as follows:

- (a) where the change in the tax renders that supply liable to be charged with tax or increases the amount of any tax charged or chargeable in relation to that supply, the supplier may add to the agreed price in the contract the amount of that tax or the increase in that tax;
- (b) where the change in the tax renders that supply exempt from tax or reduces the amount of any tax charged or chargeable in relation to that supply, the supplier may deduct from the agreed price in the contract the amount of that tax or the reduction of that tax.

(2) References in this section to a change in the tax charged on a supply include references to a change to or from no tax being charged on the supply whether before or after 1st April 1994.

*[UK VAT Act 1983, s. 42]*



## PART VII

## ACCOUNTING AND ASSESSMENTS

**Accounting for and payment of tax, etc.**

**41.—(1)** The Minister may —

- (a) make regulations to require the keeping of accounts, the making of returns and the payment of tax in such form and manner and within such time as may be specified in the regulations;

*[20/2010 wef 01/01/2011]*

- (b) require any taxable person supplying goods or services to any other person to provide the other person with an invoice (called in this section a tax invoice if it is required by the regulations to be provided to a taxable person) containing statements of such particulars as may be specified in the regulations, including but not limited to any of the following:

- (i) the particulars of the supply;
- (ii) the tax chargeable on it;
- (iii) the person by whom the goods or services are supplied;
- (iv) the person to whom the goods or services are supplied;

*[Act 37 of 2017 wef 01/01/2018]*

- (c) provide for the circumstances in which a document by a taxable person purporting to be a tax invoice in respect of a supply of goods or services to him by another taxable person, is to be treated as a tax invoice required under paragraph (b) to be provided by the taxable person supplying the goods or services; and

*[Act 19/2012 wef 01/10/2012]*

*[20/2010 wef 01/01/2011]*

- (d) require any taxable person making any exempt supply to another person to provide that other person, within such time as may be prescribed or such time as the Comptroller may allow, with an invoice containing such particulars as

may be so specified, including but not limited to particulars of the supply and the persons by and to whom the supply is made.

*[Act 19/2012 wef 01/10/2012]*

(1A) Without affecting paragraph (b) of subsection (1), regulations made under that paragraph may provide that the Comptroller may, for the protection of revenue, direct any taxable person in writing to include in any invoice (whether or not a tax invoice) provided by the taxable person, statements of particulars that are required by the Comptroller.

*[Act 37 of 2017 wef 01/01/2018]*

(2) Regulations made under this section may, where they require an invoice to be provided in connection with any description of supply, require it to be provided within a prescribed time after the supply is treated as taking place, and may allow for that time to be extended in accordance with general or special directions given by the Comptroller.

*[Act 37 of 2017 wef 01/01/2018]*

(3) Regulations made under this section may make special provision for such taxable supplies by retailers of any goods or of any description of goods or of services or any description of services as may be determined by or under the regulations and, in particular —

- (a) for permitting the value which is to be taken as the value of the supplies in any prescribed accounting period or part thereof to be determined, subject to any limitations or restrictions, by such method or one of such methods as may have been described in any notice in writing issued by the Comptroller in pursuance of the regulations and not withdrawn by a further notice in writing or as may be agreed with the Comptroller;
- (b) for determining the proportion of the value of the supplies which is to be attributed to any description of supplies; and
- (c) for adjusting that value and proportion for periods comprising 2 or more prescribed accounting periods or parts thereof.

(4) Regulations made under this section may make provision —

(a) whereby, in such cases and subject to such conditions as may be determined by or under the regulations, tax in respect of a supply may be accounted for and paid by reference to the time when consideration for the supply is received; and any such regulations may make such modification of this Act (including in particular, but without prejudice to the generality of the power, the provisions as to the time when, and the circumstances in which, credit for input tax is to be allowed) as appear to the Minister necessary or expedient;

(b) for the keeping of accounts in electronic form in a computer;

*[38/2005 wef 01/01/2006]*

(ba) for the making and submission of returns through the electronic service, and for —

(i) requiring any prescribed class of persons to make and submit prescribed types of returns through the electronic service, except —

(A) in such exceptional circumstances as the Comptroller may, in his discretion, determine; or

(B) in such other circumstances as may be prescribed; and

(ii) any procedure relating to the making and submission of returns through the electronic service;

*[38/2005 wef 01/01/2006]*

(bb) for the making of declarations to verify returns through the electronic service;

*[38/2005 wef 01/01/2006]*

(c) for treating tax chargeable in one prescribed accounting period as chargeable in another such period;

(d) with respect to the making of entries in accounts for the purpose of making adjustments, whether for the correction of errors or otherwise;

- (e) for the correction of errors including errors in electronic transmission and messages;
- (f) for requiring that tax on the supply of goods or services to a person other than a taxable person be included in the price or other consideration for the supply quoted, advertised or published unless exempted under such regulations and subject to such conditions as the Comptroller may impose; and
- (g) for requiring taxable persons to display or indicate such information, sign or document relating to the price of goods or services, the registration of the taxable person or the tax as may be specified and in such manner as may be provided in the regulations.

*[50/2004]*

(5) Regulations made under this section may make different provisions for different circumstances and may provide for different dates as the commencement of prescribed accounting periods applicable to different persons.

(6) The provisions made by regulations under this section for cases where goods are treated as supplied by a taxable person by virtue of paragraph 6 of the Second Schedule may require the tax chargeable on the supply to be accounted for and paid, and particulars thereof to be provided, by such other person and in such manner as may be specified by the regulations.

(7) At the end of a prescribed accounting period —

- (a) the amount of tax due from any person that is his output tax after deduction of input tax allowable under section 20; or
- (b) the amount due to any person under section 19(5),

as the case may be, shall be zero if the amount is less than \$5 or such other amount as the Minister may by order prescribe.

*[20/2010 wef 01/10/2010]*

(8) At the end of a prescribed accounting period, the amount of tax due from a person that is tax accounted for by him pursuant to

regulations made under section 27A shall be nil if it is less than \$5 or such other amount as the Minister may by order prescribe.

*[20/2010 wef 01/10/2010]*

*[UK VAT Act 1983, Sch. 7 Para. 2]*

### **Electronic service**

**42.**—(1) The Comptroller may provide for the following to be effected electronically:

- (a) the registration of taxable persons;
- (b) the filing or submission of any return, declaration, document, application or information; and
- (c) the service of any notice, direction, order, permit, receipt or document by the Comptroller.

*[50/2004]*

*[20/2010 wef 01/01/2011]*

(2) For the purposes of an electronic service, the Comptroller may assign to any person —

- (a) an authentication code; and
- (b) an account with an electronic service.

*[50/2004]*

*[20/2010 wef 01/01/2011]*

(3) Any person may —

- (a) register himself, or request to cancel his registration, as a taxable person; or
- (b) file or submit any return, declaration, document, application or information, if he is required to do so,

through an electronic service.

*[20/2010 wef 01/01/2011]*

*[50/2004]*

(4) Any agent who is authorised by his principal in the prescribed manner may —

- (a) register his principal, or request to cancel his principal's registration, as a taxable person; or

(b) file or submit any return, declaration, document, application or information on behalf of his principal, through an electronic service.

*[20/2010 wef 01/01/2011]*

*[50/2004]*

(5) Where any return, declaration, document, application or information is filed or submitted on behalf of any person under subsection (4) —

(a) it shall be deemed to have been filed or submitted with the authority of that person; and

(b) that person shall be deemed to be cognizant of all matters therein.

*[50/2004]*

*[20/2010 wef 01/01/2011]*

(6) Where any return, declaration, document, application or information is filed or submitted through an electronic service using the authentication code assigned to any person before that person has requested, in the prescribed manner, for the cancellation of the authentication code —

(a) the return, declaration, document, application or information shall, for the purposes of this Act, be presumed to have been filed or submitted by that person unless he adduces evidence to the contrary; and

(b) where that person alleges that he did not file or submit the return, declaration, document, application or information, the burden shall be on him to adduce evidence of that fact.

*[50/2004]*

*[20/2010 wef 01/01/2011]*

(7) Subject to section 87, where regulations made under subsection (13) permit the Comptroller to serve through the electronic service any notice, direction, order, permit, receipt or other document on a person who has been assigned an account with the electronic service, the Comptroller may serve it on the person by transmitting an electronic record of it to that account.

*[Act 37 of 2017 wef 01/01/2018]*

(8) Notwithstanding any other written law, in any proceedings under this Act —

- (a) an electronic record of any return, declaration, document, application or information that was filed or submitted, or any notice, direction, order, permit, receipt or document that was served, through an electronic service in accordance with regulations made under subsections (13) and (13A), and with section 87; or

*[Act 37 of 2017 wef 01/01/2018]*

- (b) any copy or print-out of that electronic record,

shall be admissible as evidence of the facts stated or contained therein if that electronic record, copy or print-out —

- (i) is certified by the Comptroller to contain all or any information filed, submitted or served through an electronic service in accordance with this section; and
- (ii) is duly authenticated in the manner specified in subsection (10) or is otherwise authenticated in the manner provided in the Evidence Act (Cap. 97) for the authentication of computer output.

*[50/2004]*

*[20/2010 wef 01/01/2011]*

(9) For the avoidance of doubt —

- (a) an electronic record of any return, declaration, document, application or information that was filed or submitted, or any notice, direction, order, permit, receipt or document that was served, through an electronic service; or

- (b) any copy or print-out of that electronic record,

shall not be inadmissible in evidence merely because the return, declaration, document, application or information was filed or submitted, or the notice, direction, order, permit, receipt or document was served, without the delivery of any equivalent document or counterpart in paper form.

*[20/2010 wef 01/01/2011]*

*[50/2004]*

(10) For the purposes of this section, a certificate —

(a) giving the particulars of —

(i) any person whose authentication code was used to file, submit or serve the return, declaration, application, information, notice, direction, order, permit, receipt or document; and

(ii) any person or device involved in the production or transmission of the electronic record of the return, declaration, application, information, notice, direction, order, permit, receipt or document, or the copy or print-out thereof;

(b) identifying the nature of the electronic record or copy thereof; and

(c) purporting to be signed by the Comptroller or by a person occupying a responsible position in relation to the operation of an electronic service at the relevant time,

shall be sufficient evidence that the electronic record, copy or print-out has been duly authenticated, unless the court, in its discretion, calls for further evidence on this issue.

[50/2004]

[20/2010 wef 01/01/2011]

(11) Where the electronic record of any return, declaration, application, information, notice, direction, order, permit, receipt or other document, or a copy or print-out of that electronic record, is admissible under subsection (8), it shall be presumed, until the contrary is proved, that the electronic record, copy or print-out accurately reproduces the contents of that document.

[50/2004]

[20/2010 wef 01/01/2011]

(12) The Comptroller may, for the purposes of an electronic service, approve the use of any symbol, code, abbreviation or notation to represent any particulars or information required under this Act.

[20/2010 wef 01/01/2011]

[50/2004]



(13) The Minister may make regulations which are necessary or expedient for carrying out the purposes of this section, including regulations prescribing —

(a) the procedure for the use of an electronic service, including the procedure in circumstances where there is a breakdown or interruption of an electronic service;

[20/2010 wef 01/01/2011]

(b) the procedure for the correction of errors in, or the amendment of, any return, declaration, document, application or information that is filed or submitted through an electronic service;

[20/2010 wef 01/01/2011]

(ba) the circumstances in which the Comptroller may serve any notice, direction, order, permit, receipt or other document through the electronic service on a person assigned an account with the electronic service;

[Act 37 of 2017 wef 01/01/2018]

(c) the manner in which a person who has been served through the electronic service with any notice, direction, order, permit, receipt or other document is to be notified of the transmission of an electronic record of it to the person's account with the electronic service;

[Act 37 of 2017 wef 01/01/2018]

(d) the manner in which authentication codes are to be assigned; and

(e) anything which may be prescribed under this section.

[50/2004]

(13A) Regulations made for the purpose of subsection (13)(ba) —

(a) may permit the service of any notice, direction, order, permit, receipt or other document through the electronic service in circumstances where —

(i) the person consents to such service; or

(ii) the Comptroller gives the person notice of the Comptroller's intention of such service and the person does not refuse such service;

- (b) may provide for the giving of any notice of the Comptroller's intention, or the person's consent or refusal, mentioned in paragraph (a), including —
- (i) the matters that must be contained in the notice; and
  - (ii) the time within which, and the form and manner in which, the consent or refusal must be received by the Comptroller;
- (c) may provide when the consent or refusal of the person takes effect, and as to when the Comptroller must give effect to such consent or refusal; and
- (d) may provide for any other matter necessary or incidental to the purposes in subsection (13)(ba) and paragraphs (a), (b) and (c).

*[Act 37 of 2017 wef 01/01/2018]*

(14) In this section, “electronic service” means any service established or approved by the Comptroller for any or all of the purposes in subsection (1).

*[20/2010 wef 01/01/2011]*

### **Production of tax invoices by computer**

**43.—**(1) For the purposes of any provision contained in or having effect under this Act which relates to tax invoices, a person shall be treated as issuing, or as providing another person with, a tax invoice if the requisite particulars are recorded in a computer and transmitted by electronic means and without the delivery of any equivalent document or counterpart in paper form.

(2) Any provision in this Act relating to tax invoices shall be treated as complied with by the production by means of a computer of any material other than a document in writing, by delivering any such material so produced or by making any such transmission as is mentioned in subsection (1) where the person producing or delivering the material or making the transmission and, in the case of delivered material or a transmission, the person receiving it has complied with

such requirements as may be imposed by the Comptroller from time to time.

*[UK VAT Act 1983, Sch. 7 Para. 3]*

*[19/2003]*

### **Giving of receipts**

**44.**—(1) Every taxable person shall issue a serially printed receipt for all consideration in money received in respect of every taxable supply (except for a supply in respect of which a tax invoice has been issued) and shall retain a duplicate of each receipt.

(1A) Where a computer or other machine is used for recording taxable supplies, receipts may be dispensed with if the Comptroller is satisfied that such computer or machine substantially records accurately all moneys received in respect of taxable supplies.

(2) The Comptroller, or an officer duly authorised by him in that behalf, may direct any taxable person to issue and retain the receipts and their duplicates referred to in subsection (1) in the form and manner approved by the Comptroller, or an officer duly authorised by him, as the case may be.

(3) The Comptroller, or an officer duly authorised by him in that behalf, may waive all or any of the provisions of subsection (1) in respect of any taxable person.

(4) Any person who contravenes this section or any direction issued under this section shall be guilty of an offence and shall be liable on conviction to a fine not exceeding \$5,000.

*[Tourism Cess 1985 Ed., s. 9 (1)]*

### **Power of Comptroller to assess tax due**

**45.**—(1) Where a person has failed to make any returns required under this Act or to keep any documents and afford the facilities necessary to verify such returns or where it appears to the Comptroller that such returns are incomplete or incorrect, the Comptroller may to the best of his judgment assess the amount of tax due from that person and notify him of it.

(2) In any case where —

- (a) an amount has been repaid to any person as being a repayment of tax, which ought not to have been repaid; or
- (b) an amount has been paid to any person as being due to him in accordance with section 19(5), which ought not to have been paid to him,

the Comptroller may assess that amount as being tax due from him for the prescribed accounting period in which the amount was repaid or, as the case may be, paid and accordingly notify him of the assessment.

(3) Where a person is assessed under subsections (1) and (2) in respect of the same prescribed accounting period, the assessments may be combined and notified to him as one assessment.

(4) Where the person failing to make a return, or making a return which appears to the Comptroller to be incomplete or incorrect, was required to make the return as a personal representative, trustee in bankruptcy, receiver, liquidator or person otherwise acting in a representative capacity in relation to another person, subsection (1) shall apply as if the reference to tax due from him included a reference to a tax due from that other person.

(5) An assessment under subsection (1) or (2) of an amount of tax due for any prescribed accounting period shall not be made —

- (a) in the case of a prescribed accounting period ending before 1st January 2007, more than 7 years from the end of the prescribed accounting period; and
- (b) in the case of a prescribed accounting period ending on or after 1st January 2007, more than 5 years from the end of the prescribed accounting period.

*[28/2007 wef 01/07/2007]*

(5A) Notwithstanding subsection (5), where, in the opinion of the Comptroller, any form of fraud or wilful default has been committed by or on behalf of any person in connection with or in relation to tax, the Comptroller may for the purpose of making good any loss of tax or payment or refund of tax attributable to fraud or wilful default, make an assessment at any time.

(6) Where a taxable person has acquired or imported any goods in the course or furtherance of any business carried on by him, the Comptroller may require him from time to time to account for the goods.

(6A) If the taxable person fails to prove that —

- (a) the goods have been or are available to be supplied by him or have been exported from Singapore otherwise than by way of supply; or
- (b) the goods have been lost or destroyed,

the Comptroller may assess to the best of his judgment and notify the taxable person of the amount of tax that would have been chargeable in respect of the supply of the goods if they had been supplied by him.

(7) In any case where —

- (a) as a result of a person's failure to make a return for a prescribed accounting period, the Comptroller has made an assessment under subsection (1) for that period;
- (b) the tax assessed has been paid but no proper return has been made for the period to which the assessment related; and
- (c) as a result of a failure to make a return for a later prescribed accounting period, being a failure by the person referred to in paragraph (a) or a person acting in a representative capacity in relation to him, as mentioned in subsection (4), the Comptroller finds it necessary to make another assessment under subsection (1),

then, if the Comptroller thinks fit, having regard to the failure referred to in paragraph (a), he may specify in the assessment referred to in paragraph (c) an amount of tax greater than that which he would otherwise have considered to be appropriate.

(8) Where it appears to the Comptroller that the amount which ought to have been assessed in an assessment under this section exceeds the amount which was so assessed, the Comptroller may —

- (a) under the same provision as that assessment was made; and

- (b) within the period during which that assessment could have been made,

make a supplementary assessment of the amount of the excess and shall notify the person accordingly.

(9) Where an amount has been assessed and notified to any person under subsection (1), (2), (6A) or (8), it shall, subject to the provisions of this Act as to review and appeals, be deemed to be an amount of tax due from him and may be recovered accordingly, unless, or except to the extent that, the assessment has subsequently been withdrawn or reduced.

(10) The Comptroller may at any time make all such alterations in or additions to an assessment made under this section as he thinks necessary to ensure the correctness thereof and notify the person accordingly.

(10A) Where the Comptroller raises an assessment under subsection (1) upon the failure of a person to make any returns, and, subsequent to such assessment, the person makes a return, the Comptroller may, in his discretion, take into account the return and revise his assessment as he deems fit.

*[28/2007 wef 01/07/2007]*

(10B) For the purpose of subsection (10A), where a person makes a return in respect of a prescribed accounting period ending on or after 1st January 2007 more than 5 years from the end of the prescribed accounting period, the return shall be treated as not having been made.

*[28/2007 wef 01/07/2007]*

(11) For the purposes of this section, notification to a personal representative, trustee in bankruptcy, receiver, liquidator or person otherwise acting as aforesaid shall be treated as notification to the person in relation to whom he so acts.

*[UK VAT Act 1983, Sch. 7 Para. 4; UK FA 1985, s. 22 (7)]*

### **Duty to keep records**

**46.—**(1) Every taxable person shall keep the following records:

- (a) his business and accounting records;

- (b) his accounts as required by regulations made under section 41;
- (c) copies of all invoices and receipts issued by him;  
*[Act 37 of 2017 wef 01/01/2018]*
- (d) invoices received by him;  
*[Act 37 of 2017 wef 01/01/2018]*
- (e) documentation relating to importations and exportations by him;
- (f) all credit notes, debit notes or other documents which evidence an increase or decrease in consideration that are received, and copies of all such documents issued by him; and
- (g) such other records as may be prescribed.

(1AA) Any person who is required to account for tax on a reverse charge supply must, in addition to the records mentioned in subsection (1), maintain the following:

- (a) sufficient records of the reverse charge supply to enable the following particulars to be ascertained:
  - (i) the name and address of the person or branch mentioned in section 14(1)(a) or member of the group mentioned in section 30(1A) whose supply gave rise to the reverse charge supply (called in this section the overseas supplier);
  - (ii) the date on which, or the period during which, the services under the supply made by the overseas supplier were in fact received;
  - (iii) a description of the services in fact supplied;
  - (iv) the consideration for the supply made by the overseas supplier;
  - (v) the time by which payment of the consideration for the supply made by the overseas supplier is required;
  - (vi) the reference number of any invoice relating to the supply made by the overseas supplier;

- (vii) any contract, agreement or arrangement entered into in respect of the supply made by the overseas supplier;
  - (viii) where any invoice, contract, agreement or arrangement is in a foreign language, a translation of the same into English, if the Comptroller requires;
  - (ix) such other records as may be prescribed;
- (b) where an election under section 11C(8)(c) or 14(5) or (6) has been made, a record of the election and such information and supporting documents relating to the election, in such form and manner, as required by the Comptroller.

*[Act 52 of 2018 wef 01/01/2019]*

(1A) Without affecting subsection (1) or (1AA), the Comptroller may, for the protection of revenue, direct in writing any taxable person to keep records of the models and serial numbers of any goods supplied to or by the taxable person; and the taxable person must comply with the direction.

*[Act 37 of 2017 wef 01/01/2018]*

*[Act 52 of 2018 wef 01/01/2019]*

(1B) Where the taxable person is an operator of an electronic marketplace mentioned in the Seventh Schedule, the duty of the operator to keep records under this section includes records relating to —

- (a) where paragraph 3(2)(b)(ii) of the Seventh Schedule applies, all supplies of digital services of the relevant overseas underlying supplier made to any person belonging in Singapore; and
- (b) where the operator makes an election under paragraph 5 of the Seventh Schedule, all supplies of digital services of any local underlying supplier (that are treated as made to the operator) in fact made to any person belonging in Singapore.

*[Act 52 of 2018 wef 01/01/2019]*



(1C) Despite subsection (1), a registered (Seventh Schedule — pay only) person need not keep records of supplies of goods or services made to the person or imports of goods by the person.

*[Act 52 of 2018 wef 01/01/2019]*

(2) Any records kept in pursuance of this section shall be preserved —

- (a) in the case of records relating to a prescribed accounting period ending before 1st January 2007, for a period of not less than 7 years from the end of the prescribed accounting period; and
- (b) in the case of records relating to a prescribed accounting period ending on or after 1st January 2007, for a period of not less than 5 years from the end of the prescribed accounting period.

*[28/2007 wef 01/07/2007]*

(3) The duty under this section to preserve records may be discharged by the preservation of the information contained therein by such means as the Comptroller may approve.

(3AA) Without affecting subsection (3), the Comptroller may direct in writing any taxable person to keep or preserve, or both keep and preserve, by any electronic means specified in the direction, any records under subsection (1), (1AA), (1A) or (1B) of the taxable person as the Minister may prescribe; and the taxable person must comply with the direction.

*[Act 37 of 2017 wef 01/01/2018]*

*[Act 52 of 2018 wef 01/01/2019]*

(3A) Where the information is preserved in accordance with subsection (3) or (3AA), a copy of any document forming part of the records shall, subject to subsections (4) and (5), be admissible in evidence in any proceedings, whether civil or criminal, to the same extent as the records themselves.

*[Act 37 of 2017 wef 01/01/2018]*

(4) The Comptroller may, as a condition of approving under subsection (3) any means of preserving information contained in any records, impose such reasonable requirements as appear to him

necessary for securing that the information will be as readily available to him as if the records themselves had been preserved.

(5) A statement contained in a document produced by a computer shall not by virtue of subsection (3A) be admissible in evidence in civil or criminal proceedings except in accordance with the Evidence Act (Cap. 97).

[25/96]

(6) Any person who without reasonable excuse fails to comply with this section shall be guilty of an offence and shall be liable on conviction to a fine not exceeding \$5,000 or to imprisonment for a term not exceeding 6 months or to both and, in the case of a second or subsequent conviction, to a fine not exceeding \$10,000 or to imprisonment for a term not exceeding 3 years or to both.

[UK VAT Act 1983, Sch. 7 Para. 7 (1); UK VAT AR Reg. 1989]

### **Comptroller may disregard certain transactions and dispositions**

**47.—**(1) Where the Comptroller is satisfied that the purpose or effect of any arrangement is directly or indirectly —

- (a) to alter the incidence or postpone the time due of any tax which is payable by or which would otherwise have been payable by any person;
- (b) to relieve any person from any liability to pay tax or to make a return under this Act;
- (c) to reduce or avoid any liability imposed or which would otherwise have been imposed on any person by this Act; or
- (d) to obtain any credit or refund of input tax or any increase thereof for any person which would not otherwise have been obtained,

the Comptroller may, without prejudice to such validity as it may have in any other respect or for any other purpose, disregard or vary the arrangement and make such adjustments as he considers appropriate so as to counteract any tax advantage obtained or obtainable by that person from or under that arrangement.

(2) Without prejudice to the generality of subsection (1), the Comptroller may, for the purposes of this section, deem —

- (a) any person (not being, apart from this section, a taxable person) who is a party to or has participated in any way in any arrangement, to be a taxable person;
- (b) any supply of goods or services, whether or not a taxable supply, that is affected by or is part of any arrangement, to be both made to and made by any taxable person or a person deemed to be taxable under paragraph (a);
- (c) any supply of goods or services to take place in any prescribed accounting period that, but for any arrangement affected by this section, would have been the prescribed accounting period in which the supply was made;
- (d) any supply of goods or services to have been made, or consideration for such supply to be given, at open market value.

(3) In this section —

“arrangement” means any agreement, contract, plan, understanding, scheme, trust, grant, covenant, disposition, transaction and includes all steps by which it is carried into effect;

“tax advantage” includes —

- (a) any reduction in the liability of any person to pay tax;
- (b) any increase in the entitlement of a person to a credit or refund of input tax;
- (c) any reduction in the total consideration payable by any person in respect of any supply of goods or services; or
- (d) any postponement of the time when tax is due or payable.

(4) This section shall not apply to any arrangement carried out for bona fide commercial reasons and had not as one of its main purposes

the avoidance or reduction of tax or the obtaining of any tax advantage.

*[Income Tax 1992 Ed., s. 33; NZ GST Act 1985, s. 76]*

### **Assessment of penal tax**

**48.**—(1) Where the Comptroller is satisfied that any person has wilfully with intent to evade or to assist any other person to evade tax —

- (a) omitted or understated any output tax or overstated any input tax in any return made under this Act;
- (b) made any false statement or entry in any return, claim or application made under this Act;
- (c) given any false answer, whether verbally or in writing, to any question or request for information asked or made in accordance with the provisions of this Act;
- (d) prepared or maintained or authorised the preparation or maintenance of any false books of account or other records or falsified or authorised the falsification of any books of account or records; or
- (e) made use of any fraud, art or contrivance whatsoever or authorised the use of any such fraud, art or contrivance,

the Comptroller may to the best of his judgment assess by way of penalty for that offence a tax (referred to in this section as the penal tax) not exceeding 3 times the amount of tax which has or would have been undercharged in consequence of the offence or which would have been undercharged if the offence had not been detected and notify the person accordingly.

*[25/96]*

(2) Where an amount has been assessed and notified to any person under subsection (1), it shall, subject to the provisions of this Act as to review and appeals, be deemed to be an amount of tax due from him and may be recovered accordingly, unless, or except to the extent that, the assessment has subsequently been withdrawn or reduced.

(3) For the purposes of this section, notification to a personal representative, trustee in bankruptcy, receiver, liquidator or person

otherwise acting as aforesaid shall be treated as notification to the person in relation to whom he so acts.

(4) The assessment or recovery of penal tax shall not be in any manner barred or affected by the fact that the person referred to in subsection (1) —

- (a) has been convicted of an offence under section 62 where the assessment or recovery of penal tax was made pursuant to an order made by the court on such conviction; or
- (b) has not been convicted of any offence under this Act but no proceedings shall be taken in respect of any offence against a person who has paid the penal tax assessed against him for that same offence.

(5) References in this section to evading tax and to making use of any fraud, art or contrivance whatsoever or authorising the use of any such fraud, art or contrivance shall be construed in accordance with section 62(5) and (3), respectively.

*[NZ GST Act 1985, ss. 67, 68 and 73]*

## PART VIII

### BOARD OF REVIEW

#### **Application for review and revision**

**49.**—(1) Any person may apply to the Comptroller, by notice of objection in writing, for review and revision of any decision made by the Comptroller with respect to any of the following matters:

- (a) the registration or cancellation of registration of any person under this Act;
- (b) the tax chargeable on the supply of any goods or services or on the importation of any goods;
- (c) the amount or proportion of any input tax or interest thereon which may be credited or allowable to a person;
- (d) the proportion of any supplies that is to be taken as consisting of taxable supplies;
- (e) a claim for or the amount of any refunds under section 25;

- (f) any direction or supplementary direction made under paragraph 2 of the First Schedule;
- (g) any direction under paragraph 1 or 2 of the Third Schedule;
- (h) any refusal to permit the value of supplies to be determined by a method described in a notice issued under section 41(3)(a);
- (i) any requirements imposed by the Comptroller in a particular case under section 43(2);
- (j) an assessment —
  - (i) under section 45(1) or (2) in respect of a period for which the appellant has made a return under this Act;
  - (ii) under section 45(6A) or (8); or
  - (iii) of penal tax under section 48,or the amount of such an assessment;
- (k) the declaration to be the agent of another person under section 79;
- (l) the requirement of any security under section 81(3);
- (m) a claim for the repayment of an amount under section 90.

(2) Any application for review and revision under this section shall state precisely the grounds for the objection to the decision and shall be made within 30 days of the date the person has been notified of the decision to which he objects or such other extended time as the Comptroller may allow.

*[19/2009 wef 01/01/2010]*

(3) The Comptroller shall consider the application under subsection (2) and shall, within a reasonable time, inform the person of the decision on the application.

*[UK VAT Act 1983, s. 40 (1)]*

### **Constitution of Board of Review**

**50.**—(1) For the purposes of hearing appeals, there shall be a Goods and Services Tax Board of Review consisting of not more than 50 members appointed by the Minister to hold office for such period as

may be determined by the Minister and shall be eligible for reappointment.

(2) The Minister may at any time remove any member of the Board from office without giving any reason.

(3) A member may resign his office by notice in writing to the Minister.

(4) The Minister may appoint from amongst the members of the Board —

(a) a Chairman of the Board; and

(b) such number of Deputy Chairmen of the Board as the Minister thinks fit.

[50/2004]

(4A) No person may be appointed as Chairman of the Board or Deputy Chairman of the Board unless he is either qualified to be a District Judge or is a public accountant within the meaning of the Accountants Act (Cap. 2).

[50/2004]

(4B) Meetings of the Board shall be presided by —

(a) the Chairman of the Board;

(b) in the absence of the Chairman of the Board —

(i) where there is only one Deputy Chairman of the Board present, the Deputy Chairman; and

(ii) where there is more than one Deputy Chairman of the Board present, such Deputy Chairman as may be chosen by the Deputy Chairmen present; and

(c) where neither the Chairman of the Board nor any Deputy Chairman of the Board is present, such member of the Board as may be chosen by the members present.

[50/2004]

(5) The Minister may appoint one or more secretaries to the Board and such other officers of the Board as may be necessary.

(6) All the powers, functions and duties of the Board may be exercised, discharged and performed by any committee of the Board

consisting of not less than 3 members of the Board, at least one of whom shall be the Chairman of the Board or a Deputy Chairman of the Board.

[50/2004]

(6A) Any act, finding or decision of any such committee shall be deemed to be the act, finding or decision of the Board.

[50/2004]

(7) The secretary shall, from time to time, summon such members of the Board as may be nominated by the Chairman of the Board to constitute a committee of the Board for the purposes of giving effect to the provisions of this Part, and it shall be the duty of such members to attend at the times and place specified in the summons.

[50/2004]

(8) All matters coming before the Board or a committee of the Board at any sitting thereof shall be decided by a majority of votes of the members of the Board present and, in the event of an equality of votes, the Chairman of the Board, the Deputy Chairman of the Board or such other member as may be presiding, as the case may be, shall have a second or casting vote.

[50/2004]

(8A) Meetings of a committee shall be presided by —

- (a) where the Chairman of the Board is a member of the committee, the Chairman; and
- (b) where the Chairman of the Board is not a member of the committee and —
  - (i) there is only one Deputy Chairman of the Board on the committee, the Deputy Chairman; or
  - (ii) there is more than one Deputy Chairman of the Board on the committee, such Deputy Chairman as the Chairman may determine.

[50/2004]

(8B) Where the Chairman of the Board or any Deputy Chairman of the Board, as the case may be, is absent from any meeting of a committee at which he ought under subsection (8A) to be presiding, the meeting shall be presided by —



- (a) where there is only one Deputy Chairman who is a member of the committee present, the Deputy Chairman;
- (b) where there is more than one Deputy Chairman who is a member of the committee present, such Deputy Chairman as may be chosen by the Deputy Chairmen present; and
- (c) where there is no Deputy Chairman who is a member of the committee present, such member of the Board as may be chosen by the members present.

[50/2004]

(9) Members of the Board shall be entitled to receive such remuneration and such travelling and subsistence allowances as the Minister may determine.

(10) The Minister may make regulations prescribing —

- (a) the manner in which appeals shall be made to the Board;
- (b) the procedure to be adopted by the Board in hearing appeals and the records to be kept by the Board;
- (c) the places where and the times at which appeals shall be heard by the Board;
- (d) the fees to be paid in respect of any appeal under this Part; and
- (e) the costs in respect of appeals to the Board.

[*Income Tax 1992 Ed., s. 78*]

### **Right of appeal**

**51.**—(1) Any person who disagrees with the decision of the Comptroller on his application for review and revision under section 49 may appeal to the Board by —

- (a) lodging with the secretary, within 30 days from the date of the decision of the Comptroller on the application for review and revision, a written notice of appeal in such form as the Board may determine; and
- (b) lodging with the secretary, within 30 days of the date on which such notice of appeal was lodged, a petition of appeal containing a statement of the grounds of appeal.

(2) A notice of appeal shall contain —

- (a) an address for service;
- (b) a list of the names of any members of the Board to whom the appellant objects; and
- (c) the reasons for such objection.

*[50/2004]*

(2A) An appellant shall not be entitled to object to the Chairman of the Board or any Deputy Chairman of the Board and to more than one-third of the total number of members of the Board.

*[50/2004]*

(3) On receipt of a notice of appeal, the secretary shall immediately forward one copy thereof to the Comptroller who may, within 3 days of the receipt of such copy, lodge with the secretary a list of any members of the Board to whom he objects and the reasons for such objection.

*[50/2004]*

(3A) The Comptroller shall not be entitled to object to the Chairman of the Board or any Deputy Chairman of the Board and the number of members of the Board objected to by the Comptroller shall not, when added to the number objected to by the appellant, exceed one-half of the total number of members of the Board.

*[50/2004]*

(4) The Chairman of the Board, or such Deputy Chairman of the Board as the Chairman may authorise, shall determine whether the reason for any objection to any member under subsection (2) or (3) is valid.

*[50/2004]*

(4A) Where the Chairman of the Board or a Deputy Chairman of the Board determines under subsection (4) that the reason for any objection is valid, the member of the Board in respect of whom the objection was made shall not attend the hearing of the appeal of the appellant.

*[50/2004]*

(4B) Where the Chairman of the Board or a Deputy Chairman of the Board determines under subsection (4) that the reason for any objection is not valid, the Chairman or Deputy Chairman shall reject

that objection and inform the appellant or the Comptroller accordingly.

[50/2004]

(4C) Where an objection has been rejected by the Chairman of the Board or a Deputy Chairman of the Board under subsection (4B), the member of the Board in respect of whom that objection was made may attend the hearing of the appeal of the appellant.

[50/2004]

(4D) The decision of the Chairman of the Board or a Deputy Chairman of the Board under subsection (4) shall be final.

[50/2004]

(5) The Chairman of the Board may, in his discretion and on such terms as he thinks fit, permit any person to proceed with an appeal notwithstanding that the notice of appeal or petition of appeal was not lodged within the time limited therefor by this section, if it is shown to the satisfaction of the Chairman that the person was prevented from lodging the notice or petition in due time owing to absence, sickness or other reasonable cause and that there has been no unreasonable delay on his part.

[50/2004]

(6) Except with the consent of the Board and on such terms as the Board may determine, an appellant may not at the hearing of his appeal rely on any grounds of appeal other than the grounds stated in his petition of appeal.

(7) An appeal under this section shall not be heard unless the appellant has made all the returns which he was required to make under this Act and has paid the amounts shown in those returns as payable by him.

(8) Where the appeal is against a decision with respect to any of the matters mentioned in section 49(1)(b), (j) or (l), it shall not be heard unless —

- (a) the amount which the Comptroller has determined to be payable as tax has been paid or deposited with him; or
- (b) on being satisfied that the appellant would otherwise suffer hardship, the Comptroller agrees or the Board decides that

it should be heard notwithstanding that that amount has not been so paid or deposited.

(9) Where there is an appeal against a decision to make such a direction as is mentioned in section 49(1)(f), the Board shall not allow the appeal unless it considers that the Comptroller could not reasonably have been satisfied as to the matters set out in sub-paragraph (2) or (4), as the case may be, of paragraph 2 of the First Schedule.

(10) Where on an appeal under this section it is found —

- (a) that the whole or part of any amount paid or deposited under subsection (8) is not due; or
- (b) that the whole or part of any amount due to the appellant under section 19(5) has not been paid,

so much of that amount as is found not to be due or not to have been paid shall be repaid (or, as the case may be, paid).

(11) Where the appeal has been heard notwithstanding that an amount determined by the Comptroller to be payable as tax has not been paid or deposited and it is found on the appeal that that amount is due, the Board may, if it thinks fit, direct that that amount shall be paid.

*[Income Tax 1992 Ed., s. 79; UK VAT Act 1983, s. 40]*

## **Hearing and disposal of appeals**

**52.—**(1) On receipt of a petition of appeal, the secretary shall immediately forward a copy thereof to the Comptroller and shall, as soon as is possible, fix a time and place for the hearing of the appeal and shall give 14 days' notice thereof both to the appellant and to the Comptroller.

(2) The appellant and the Comptroller or an officer authorised by him shall attend, either in person or by an advocate and solicitor or accountant, at such times and places as may be fixed for the hearing of the appeal.

(2A) Where it is proved to the satisfaction of the Board that, owing to absence, sickness or other reasonable cause, any person is

prevented from so attending, the Board may postpone the hearing of the appeal for such reasonable time as it thinks necessary.

(3) The onus of proving that the decision of the Comptroller on the application for review and revision under section 49 is incorrect shall be on the appellant.

(4) The Board shall have the following powers:

- (a) to summon to attend at the hearing of an appeal any person whom it may consider able to give evidence in respect of the appeal, to examine such person as a witness either on oath or otherwise and to require such person to produce such records, documents or sample of any goods as the Board may think necessary for the purposes of the appeal;
- (b) to allow any person so attending any reasonable expenses necessarily incurred by him in so attending; such expenses shall form part of the costs of the appeal and shall be paid by the appellant or the Comptroller, as the Board may direct;
- (c) all the powers of a District Court with regard to the enforcement of attendance of witnesses, hearing evidence on oath and punishment for contempt; and
- (d) subject to section 51(6), to admit or reject any evidence adduced, whether oral or documentary and whether admissible or inadmissible under the provisions of any written law relating to the admissibility of evidence.

(5) Every person examined as a witness by or before the Board, whether on oath or otherwise, shall be legally bound to state the truth and to produce such records, documents or sample of any goods as the Board may require.

(6) The costs of an appeal shall be in the discretion of the Board and shall either be fixed by the Board or, on the order of the Board, taxed by the Registrar, Deputy Registrar or an Assistant Registrar of the Supreme Court or the State Courts in accordance with regulations made under section 50(10).

*[Act 5 of 2014 wef 07/03/2014]*

(7) Where the Comptroller is awarded costs of an appeal, he shall be entitled to his reasonable costs of the appeal, including a fee for any counsel or legal officer appearing on his behalf in the appeal, and the amount of such costs shall be added to the tax charged (if any) and be recoverable therewith.

(8) The Board may, after hearing an appeal, confirm, vary or annul the decision of the Comptroller appealed against and make such order as it thinks fit.

(9) Where the Board after hearing an appeal does not vary or annul the decision of the Comptroller, the Board may, if in its opinion the appeal was vexatious or frivolous, order the appellant to pay, as costs of the Board and in addition to any costs awarded to the Comptroller, a sum not exceeding \$1,000 which sum shall be added to the tax charged (if any) and be recoverable therewith.

(10) Every member of the Board, when and so long as he is acting as such, shall be deemed to be a public servant within the meaning of the Penal Code (Cap. 224) and shall enjoy the same judicial immunity as is enjoyed by a District Judge.

(11) All proceedings in appeals to the Board under this Act shall be deemed to be judicial proceedings within the meaning of the Penal Code.

(12) Where, on appeal against a decision with respect to any of the matters mentioned in section 49(1)(j) —

(a) it is found that the amount specified in the assessment is less than it ought to have been; and

(b) the Board gives a direction specifying the correct amount, the assessment shall have effect as an assessment of the amount specified in the direction and that amount shall be deemed to have been notified to the appellant.

*[Income Tax 1992 Ed., s. 80]*

### **Hearing of appeal in absence of member of Board**

**53.—**(1) Notwithstanding anything to the contrary in this Part, if, in the course of any appeal, or, in the case of a reserved judgment in any such appeal, at any time before delivery of the judgment, any member

of the Board hearing the appeal resigns or is unable, through illness or any other cause, to continue to hear or to determine the appeal, the remaining members of the Board, not being less than 2, shall, if the parties consent, hear and determine the appeal and the Board shall, for the purposes of the appeal, be deemed to be duly constituted notwithstanding the resignation or inability to act of the member.

*[Act 37 of 2017 wef 27/10/2017]*

(2) Notwithstanding section 50(8), in any case referred to in subsection (1), the appeal shall be decided in accordance with the opinion of the majority of the remaining members of the Board and, except where there are only 2 remaining members, if there is an equality of votes, the Chairman of the Board or in his absence the member presiding shall have a second or casting vote.

(3) The appeal shall be reheard —

- (a) if the parties do not consent to the proceedings continuing by the remaining members of the Board under subsection (1); or
- (b) if the appeal is heard or determined by only 2 remaining members of the Board and they are unable to reach a unanimous decision.

### **Appeals to High Court**

**54.**—(1) Except as provided in this section, the decision of the Board shall be final.

(2) The appellant or the Comptroller may appeal to the High Court from the decision of the Board upon any question of law or of mixed law and fact except on any case where the Board has determined that the tax payable or any amount due to the appellant is less than \$500 excluding the amount of costs awarded.

(3) The procedure governing and the costs of any such appeal to the High Court shall be as provided for in the Rules of Court.

*[2/2012 wef 01/03/2012]*

(4) The High Court shall hear and determine any such appeal and may confirm, vary or annul the decision of the Board on appeal and make such further or other order on such appeal, whether as to costs or otherwise, as to the Court may consider fit.

(5) There shall be such further right of appeal from decisions of the High Court under this section as exists in the case of decisions made by that Court in the exercise of its original civil jurisdiction.

*[Income Tax 1992 Ed., s. 81]*

### **Cases stated for High Court**

**55.**—(1) The Board may at any time and in regard to any appeal, with or without proceeding to the determination of the appeal, state a case on a question of law for the opinion of the High Court.

(2) A case stated shall set forth the facts and any finding of fact by the Board, the decision, if any, of the Board, and the question for the opinion of the High Court, and shall be signed by the Chairman of the Board or member presiding or in their absence, by any other member attending the sitting at which the appeal was heard.

(3) The secretary shall transmit the case, when stated and signed in accordance with subsection (2), to the High Court, and shall send a copy thereof to the appellant and to the Comptroller.

(4) The High Court may cause a case stated to be returned to the Board for amendment and the Board shall amend the case stated accordingly.

(5) In considering any case stated, the High Court shall give the appellant and the Comptroller an opportunity to present arguments before the Court.

(6) The High Court shall hear and determine any question of law arising on a case stated and may in accordance with its decision thereon confirm, vary or annul any decision by the Board in the appeal, or may remit the case to the Board with the opinion of the Court on that case.

(7) The Board shall give effect to the opinion by its decision in the appeal or by revising any previous decision made by it in the appeal to the extent to which that previous decision does not accord with the opinion of the High Court.

*[Income Tax 1992 Ed., s. 82]*



**Proceedings before Board of Review and Supreme Court**

**56.**—(1) Subject to subsections (2) and (3), all proceedings before the Board and in appeals to, or in cases stated for the opinion of, the High Court and in appeals from decisions of the High Court under section 54 shall be heard in camera.

(2) Where the Comptroller or the appellant at the hearing before the Board (referred to in this section as the appellant) applies to the Board, the High Court or the Court of Appeal, as the case may be, that the proceedings be heard by way of a hearing open to the public, the Board or the Court may direct that the proceedings be so heard, notwithstanding any objection from the other party to the proceedings.

(3) Where in the opinion of the Board, the High Court or the Court of Appeal any proceedings heard in camera ought to be reported, the Board, the High Court or the Court of Appeal may publish or authorise the publication of the facts of the case, the arguments and the decision relating to these proceedings without disclosing the identity of the appellant concerned.

*[Income Tax 1992 Ed., s. 83]*

**Decision to be final and conclusive**

**57.** Except as expressly provided in this Act —

- (a) where no valid notice of appeal has been lodged within the time limits under section 51 against the decision of the Comptroller on any matter referred to in section 49;
- (b) where such notice has been lodged but it has been withdrawn before the decision has been determined on appeal;
- (c) where an agreement (whether in writing or otherwise) has been reached on the decision made between the Comptroller and the person who lodged the notice and the Comptroller has in consequence varied the decision in writing; or
- (d) where the decision has been determined on appeal,

the decision as made, varied in consequence of the agreement or determined on appeal shall be final and conclusive for the purposes of this Act.

*[Income Tax 1992 Ed., s. 84]*

## PART IX

### OFFENCES AND PENALTIES

#### **General penalties**

**58.** Any person guilty of an offence under this Act for which no penalty is provided shall be liable on conviction to a fine not exceeding \$5,000 and in default of payment to imprisonment for a term not exceeding 6 months.

*[Income Tax 1992 Ed., s. 94 (2); UK VAT Act 1983, s. 39 (9)]*

*[25/96]*

#### **Penalty for incorrect return**

**59.—(1)** Subject to the provisions of Part VIII, any person who —

- (a) makes an incorrect return by omitting or understating any output tax or any tax that is accountable pursuant to regulations made under section 27A or by overstating any input tax of which he is required by this Act to make a return; or

*[20/2010 wef 01/10/2010]*

- (b) gives any incorrect information in relation to any matter affecting his own liability to tax or the liability of any other person or of a partnership,

shall be guilty of an offence and shall on conviction pay a penalty equal to the amount of tax which has been undercharged in consequence of such incorrect return or information, or which would have been so undercharged if the return or information had been accepted as correct.

*[25/96]*

(2) Any person who without reasonable excuse or through negligence —

- (a) makes an incorrect return by omitting or understating any output tax or any tax that is accountable pursuant to regulations made under section 27A or by overstating any input tax of which he is required by this Act to make a return; or

[20/2010 wef 01/10/2010]

- (b) gives any incorrect information in relation to any matter affecting his own liability to tax or the liability of any other person or of a partnership,

shall be guilty of an offence and shall on conviction —

- (i) pay a penalty equal to double the amount of tax which has been undercharged in consequence of such incorrect return or information, or which would have been so undercharged if the return or information had been accepted as correct; and
- (ii) be liable to a fine not exceeding \$5,000 or to imprisonment for a term not exceeding 3 years or to both.

[Income Tax 1992 Ed., s. 95]

[25/96]

### **Penalty for failure to pay or make returns within prescribed period**

**60.**—(1) If any tax is not paid by a taxable person within the periods prescribed in regulations made under section 41 —

- (a) a penalty equal to 5% of the amount of tax payable shall be added thereto; and
- (b) if the amount of tax outstanding is not paid within 60 days of the imposition of the penalty as provided by paragraph (a), an additional penalty of 2% of the tax outstanding shall be payable for each completed month that the tax remains unpaid commencing from the date on which the tax became payable, but the total additional penalty shall not exceed 50% of the amount of tax outstanding.

(1A) Subsection (1) shall apply separately to —

- (a) the output tax of a taxable person after deduction of input tax allowable under section 20; and
- (b) tax accountable by a taxable person pursuant to regulations made under section 27A.

*[20/2010 wef 01/10/2010]*

(2) If any return is not made by a taxable person before the expiry of the period prescribed in regulations made under section 41 for the return, the taxable person must pay a penalty that is the sum total of the following amounts, not exceeding in any case \$10,000:

- (a) \$200;
- (b) \$200 for each completed month that the taxable person continues not to make the return, commencing from the expiry of the period prescribed.

*[Act 37 of 2017 wef 01/04/2018]*

### **Penalty for failure to register**

**61.** Any person who —

- (a) fails to comply with paragraphs 4, 5, 6 or 15(2) and (3) of the First Schedule (duty to notify liability for registration or change in nature of supplies, etc., by a person exempted from registration); or
- (b) fails to apply for registration as required by the First Schedule,

shall be guilty of an offence and shall on conviction —

- (i) pay a penalty equal to 10% of the tax due in respect of each year or part thereof commencing from the date on which he is required to make the notification or to apply for registration, as the case may be;
- (ii) be liable to a fine not exceeding \$10,000; and
- (iii) be liable to a further penalty of \$50 for every day during which the offence continues after conviction.

*[UK FA 1985, s. 15 (1)]*

**Penalty provisions relating to fraud, etc.**

**62.—**(1) Any person who wilfully with intent to evade or to assist any other person to evade tax —

- (a) omits or understates any output tax or overstates any input tax in any return made under this Act;
- (b) makes any false statement or entry in any return, claim or application made under this Act;
- (c) gives any false answer, whether verbally or in writing, to any question or request for information asked or made in accordance with the provisions of this Act;
- (d) prepares or maintains or authorises the preparation or maintenance of any false books of account or other records or falsifies or authorises the falsification of any books of account or records; or
- (e) makes use of any fraud, art or contrivance whatsoever or authorises the use of any such fraud, art or contrivance,

shall be guilty of an offence and shall on conviction —

- (i) pay a penalty assessed under section 48 of 3 times the amount of tax which has or would have been undercharged in consequence of the offence or which would have been undercharged if the offence had not been detected; and
- (ii) be liable to a fine not exceeding \$10,000 or to imprisonment for a term not exceeding 7 years or to both.

[25/96]

(2) Whenever in any proceedings under this section it is proved that any false statement or entry is made in any return, claim or application furnished under this Act by or on behalf of any person or in any books of account or other records maintained by or on behalf of any person, that person shall be presumed, until the contrary is proved, to have made that false statement or entry with intent to evade tax.

[25/96]

(3) A reference in this section to a person who makes use of any fraud, art or contrivance whatsoever or authorises the use of any such

fraud, art or contrivance includes a reference to a person who, without the authority of the Comptroller —

- (a) destroys, damages, erases or otherwise manipulates data stored in, or used in connection with, a computer; or
- (b) introduces into, or records or stores in, a computer by any means data for the purpose of —
  - (i) destroying, damaging, erasing or altering other data stored in that computer; or
  - (ii) interfering with, interrupting or obstructing the lawful use of that computer or the data stored in that computer; or
- (c) otherwise uses a computer,

the purpose or effect of which is to evade tax.

(4) For the purposes of subsection (3), “data” includes any computer program or part of a computer program being a program approved by the Comptroller for use in relation to the electronic service or for use under section 43, 44 or 46 or any regulations made under section 41.

*[50/2004]*

(5) A reference in this section to evading tax includes a reference to obtaining any of the following:

- (a) a payment under section 19(5);
- (b) credit for input tax under section 19 or 20 or any regulations made thereunder;
- (c) a refund under any regulations made under section 25(1),

in circumstances where the person concerned is not entitled to that payment, credit or refund.

*[Income Tax 1992 Ed., s. 96]*

### **Improperly obtaining refund**

**63.** Any person who knowingly —

- (a) causes;

- (b) attempts to cause;
- (c) does any act with intent to cause; or
- (d) makes default in the performance of any duty imposed upon him by this Act with intent to cause,

the refund to that person by the Comptroller of any amount in excess of the amount properly so refundable to him, shall be guilty of an offence and shall be liable on conviction —

- (i) to pay a penalty of 3 times the amount refunded or to be refunded in excess of the amount properly so refundable; and
- (ii) to a fine not exceeding \$10,000 or to imprisonment for a term not exceeding 3 years or to both.

*[NZ GST Act 1985, s. 67 (b)]*

*[25/96]*

### **Offences in relation to goods and services**

**64.**—(1) If any person acquires possession of or deals with any goods, or accepts the supply of any services, having reason to believe that tax on the supply of the goods or services or on the importation of the goods has been or will be evaded, he shall be guilty of an offence and shall be liable on conviction to a fine not exceeding \$5,000 and to a penalty of 3 times the amount of the tax.

(2) *[Deleted by Act 52 of 2018 wef 01/01/2019]*

*[Act 52 of 2018 wef 01/01/2019]*

### **Offences in relation to unauthorised collections of tax or amounts attributable to tax**

**64A.**—(1) Subject to subsection (3), where any person collects or attempts to collect from any other person any amount as tax or as being attributable to tax, the person shall be guilty of an offence and shall on conviction —

- (a) pay a penalty equal to 3 times the amount which the person collected or attempted to collect; and
- (b) be liable to a fine not exceeding \$10,000.

(2) Where any person, without reasonable excuse or through negligence, collects or attempts to collect from any other person any amount as tax or as being attributable to tax, the person shall be guilty of an offence and shall on conviction —

- (a) pay a penalty equal to 3 times the amount which the person collected or attempted to collect; and
- (b) be liable to a fine not exceeding \$10,000 or to imprisonment for a term not exceeding 3 years or to both.

(3) Subsections (1) and (2) do not apply to —

- (a) a specified person;
- (b) a person who is appointed for the due administration of this Act or any assistant employed in connection with the assessment and collection of tax; or
- (c) a person who is not mentioned in paragraph (b), but represents or holds himself out as such.

(4) Where any specified person, without reasonable excuse or through negligence, collects or attempts to collect from any other person —

- (a) any amount as tax or as being attributable to tax, where no tax is chargeable under this Act; or
- (b) any amount in excess of the tax chargeable under this Act that the specified person is permitted to collect under this Act,

the specified person shall be guilty of an offence and shall on conviction —

- (c) pay a penalty equal to —
  - (i) for an offence under paragraph (a), 3 times the amount which the person collected or attempted to collect; and
  - (ii) for an offence under paragraph (b), 3 times the amount which the person collected or attempted to collect, that is in excess of the amount the specified person was permitted to collect under this Act; and



- (d) be liable to a fine not exceeding \$10,000 or to imprisonment for a term not exceeding 3 years or to both.
- (5) In this section, “specified person” means any of the following:
- (a) a person registered under this Act;
  - (b) a person treated for the purposes of section 30 as a member of a group;
  - (c) a person treated as a taxable person under this Act;
  - (d) an agent appointed under section 79;
  - (e) a person authorised under any subsidiary legislation made under this Act to issue an invoice or a receipt showing an amount of tax.

*[Act 52 of 2018 wef 01/01/2019]*

### **Penalties for offences by persons administering Act, etc.**

**65.** Any person who —

- (a) being a person appointed for the due administration of this Act or any assistant employed in connection with the assessment and collection of tax —
  - (i) withholds for his own use or otherwise any portion of the amount of tax collected;
  - (ii) demands from any person an amount in excess of the authorised assessment or tax;
  - (iii) renders a false return, whether verbal or in writing, of the amounts of tax collected or received by him; or
  - (iv) defrauds any person, embezzles any money or otherwise uses his position so as to deal wrongfully either with the Comptroller or any other individual; or
- (b) not being a person appointed for the due administration of this Act or any assistant employed in connection with the assessment and collection of tax but represents or holds

himself out as such, collects or attempts to collect tax under this Act,

*[Act 52 of 2018 wef 01/01/2019]*

shall be guilty of an offence and shall be liable on conviction to a fine not exceeding \$10,000 or to imprisonment for a term not exceeding 3 years or to both.

*[Income Tax 1992 Ed., s. 97]*

*[Act 52 of 2018 wef 01/01/2019]*

### **Penalty for obstructing Comptroller in carrying out his duties**

**66.** Any person who at any time hinders or obstructs the Comptroller or any officer acting in the discharge of his duties under this Act shall be guilty of an offence and shall be liable on conviction to a fine not exceeding \$10,000 or to imprisonment for a term not exceeding 12 months or to both.

*[Income Tax 1992 Ed., s. 97A]*

*[Act 34 of 2016 wef 29/12/2016]*

*[25/96]*

### **Tax to be payable notwithstanding any proceedings for penalties and penalties not part of tax**

**67.—**(1) The institution of proceedings for, or imposition of, a penalty, fine or term of imprisonment under this Act shall not relieve any person from liability to payment of any tax for which he is or may be liable.

(2) Any penalty imposed under this Act shall not be deemed to be part of the tax paid for the purposes of claiming relief under this Act.

*[Income Tax 1992 Ed., ss. 98 and 98A]*

## **PART X**

### **PROCEEDINGS**

#### **Comptroller, etc., may direct prosecution**

**68.—**(1) Subject to section 69, the Comptroller or such other officer as may be authorised by the Comptroller in that behalf may direct any

prosecution for any offence under this Act and may authorise the incurring of such expense as may be necessary to the prosecution.

[25/96]

(2) Any officer employed in the administration of this Act may conduct such prosecution on behalf of the Comptroller.

[Property Tax 1985 Ed., s. 59]

[25/96]

### **Consent of Public Prosecutor**

**69.** No prosecution shall be commenced in respect of an offence under section 6, 62, 63, 65 or 66 except with the consent of the Public Prosecutor.

[15/2010 wef 02/01/2011]

[Income Tax 1992 Ed., s. 99]

### **Saving for criminal proceedings**

**70.** Nothing in this Act shall affect any criminal proceedings under any other written law.

[Income Tax 1992 Ed., s. 100]

### **Provisions as to evidence in legal proceedings**

**71.—**(1) Statements made or documents produced by or on behalf of any person shall not be inadmissible in evidence against him in any proceedings to which this section applies by reason only that he was or may have been induced to make the statements or produce the documents by any inducement or promise lawfully given or made by a person having any official duty under, or being employed in the administration of, this Act.

(2) This section shall apply to any proceedings against the person in question —

(a) under the provisions of section 59 or 62; or

(b) for the recovery of any sum due from him whether by way of tax or penalty.

[Income Tax 1992 Ed., s. 100A]

**Evidence by certificate, etc.**

**72.**—(1) A certificate purporting to be under the hand of the Comptroller —

- (a) that a person was or was not, at any date, registered under this Act;
- (b) that any return required by or under this Act has not been made or had not been made at any date;
- (c) that any return made under this Act has been made by the person named therein;
- (d) that any tax shown as due in any return or assessment made under this Act has not been paid; or
- (e) that any penalty and the amount thereof shown as due from the person named therein,

shall be sufficient evidence of that fact until the contrary is proved.

(2) Any document purporting to be a certificate under subsection (1) shall, until the contrary is proved, be deemed to be such a certificate.

*[UK VAT Act 1983, Sch. 7 Para. 11 (1) and (3)]*

**Service of summons**

**73.**—(1) Every summons issued by a court against any person in connection with any offence under this Act may be served on the person —

- (a) by delivering the summons to the person or to some adult member of his family at his last known place of residence;
- (b) by leaving the summons at his usual or last known place of residence or business in an envelope addressed to the person;
- (c) by sending the summons by registered post addressed to the person at his usual or last known place of residence or business; or

(d) where the person is a body of persons or a company —

- (i) by delivering the summons to the secretary or other like officer of the body of persons or company at its registered office or principal place of business; or
- (ii) by sending the summons by registered post addressed to the body of persons or company at its registered office or principal place of business.

[25/96]

(2) Any summons sent by registered post to any person in accordance with subsection (1) shall be deemed to be duly served on the person to whom the letter is addressed at the time when the letter would, in the ordinary course of post, be delivered and in proving service of the summons, it shall be sufficient to prove that the envelope containing the summons was properly addressed, stamped and posted by registered post.

[*Income Tax 1992 Ed., s. 99A*]

### **Offences by bodies of persons and by agents and employees**

**74.**—(1) Where an offence under this Act has been committed by a company, firm, society or other body of persons, any person who at the time of the commission of the offence was a director, manager, secretary or other similar officer or a partner of the company, firm, society or other body of persons or was purporting to act in that capacity shall be deemed to be guilty of that offence unless he proves that —

- (a) the offence was committed without his consent or connivance; and
- (b) he exercised all such diligence to prevent the commission of the offence as he ought to have exercised, having regard to the nature of his functions in that capacity and to all the circumstances.

[25/96]

(2) Where any person would be liable under this Act to any punishment or penalty for any act, omission, neglect or default he shall be liable to the same punishment or penalty for every such act, omission, neglect or default of any agent or employee, or of the

employee of the agent provided that the act, omission, neglect or default was committed by —

- (a) the employee in the course of his employment;
- (b) the agent when acting on behalf of the person; or
- (c) the employee of the agent when acting in the course of his employment in such circumstances that had the act, omission, neglect or default been committed by the agent, his principal would have been liable under this section.

*[Customs 1985 Ed., s. 141]*

### **Composition of offences**

**75.**—(1) The Comptroller or any person authorised by him may in his discretion compound any offence under this Act which is prescribed to be a compoundable offence by accepting from the person reasonably suspected of having committed the offence a sum not exceeding \$5,000.

*[25/96]*

(2) On payment of such sum of money, no further proceedings shall be taken against that person in respect of such offence.

(3) The Minister may make regulations to prescribe the offences which may be compounded.

(4) All sums received for the composition of offences under this section shall be paid into the Consolidated Fund.

*[Customs 1985 Ed., s. 126]*

### **Jurisdiction of court**

**76.** A District Court or a Magistrate's Court shall have jurisdiction to hear and determine all offences under this Act and, notwithstanding anything to the contrary in the Criminal Procedure Code (Cap. 68), shall have power to impose the full penalty or punishment in respect of any offence under this Act.

*[Income Tax 1992 Ed., s. 101]*

**Proceedings for offences and penalties under Customs Act**

**77.** Parts XIV and XV of the Customs Act (Cap. 70) (Provisions as to Trials and Proceedings; and Offences and Penalties) and such other related provisions of that Act as the Minister may by order specify shall apply, with such exceptions, adaptations and modifications as may be prescribed in that order, in relation to offences under this Act (which include any act or omission in respect of which a penalty is imposed) and penalties imposed under this Act as they apply in relation to offences and penalties under the Customs Act as defined in that Act; and accordingly in those provisions as it applies by virtue of this section the reference to customs duty or excise duty shall be construed as a reference to the tax.

*[UK VAT Act 1983, s. 39 (9)]*

*[25/96]*

**PART XI****COLLECTION AND ENFORCEMENT****Recovery of tax and penalty**

**78.—**(1) Tax due from any person shall, notwithstanding any objection or appeal against any decision of the Comptroller, be recoverable as a debt due to the Government and the Comptroller may, in his own name, sue for such tax by way of a specially endorsed writ of summons.

*[25/96]*

(2) Where an invoice shows a supply of goods or services as taking place with tax chargeable on it, there shall be recoverable from the person who issued the invoice an amount equal to that which is shown on the invoice as tax or, if the tax is not separately shown, to so much of the total amount shown as payable as is to be taken as representing tax on the supply.

(3) Subsection (2) shall apply whether or not —

(a) the invoice is a tax invoice issued under section 41;

(b) the supply shown on the invoice actually takes or has taken place, or the amount shown as tax, or any amount of tax, is or was chargeable on the supply; or

(c) the person issuing the invoice is a taxable person.

(3A) Any sum recoverable from a person under subsection (2) shall, if it is in any case tax, be recoverable as such and shall otherwise be recoverable as a debt due to the Government.

(4) In any proceedings referred to in subsection (1), the production of a certificate signed by the Comptroller that any tax and the amount thereof shown as due in any return or assessment made in pursuance of this Act from a person named therein shall be sufficient evidence of that fact and the amount so due and shall be sufficient authority for the court to give judgment for that amount.

(5) The Minister may by regulations make provision for —

(a) authorising distress to be levied on the goods and chattels of any person refusing or neglecting to pay any tax due from him or any amount recoverable as if it were tax due from him;

(b) the disposal of any goods or chattels on which distress is levied under the regulations; and

(c) the imposition and recovery of costs, charges, expenses and fees in connection with anything done under the regulations.

(6) Any penalty imposed under this Act shall, for the purposes of this Act and the Limitation Act (Cap. 163), be recoverable as if it were tax due and payable under this Act and accordingly section 6(4) of the Limitation Act shall not apply to such penalty.

[25/96]

(7) For the purposes of this section, tax includes any penalty or any other money which a person is liable to pay to the Comptroller under this Act.

[UK VAT Act 1983, Sch. 7 Para. 6]

[25/96]



**Power to appoint agent, etc., for recovery of tax**

**79.—**(1) The Comptroller may by notice in writing, if he thinks it necessary, declare any person to be the agent of any other person.

*[33/2008 wef 01/01/2009]*

(2) The person declared the agent under subsection (1) shall be the agent of such other person for the purposes of this Act and may be required to pay any tax due or which may become due from any moneys, including pensions, salary, wages or any other remuneration, which, at the date of receipt of the notice or at any time not later than 90 days thereafter may be held by him for or due by him to the person whose agent he has been declared to be, and in default of such payment, the tax shall be recoverable from him in the manner provided by section 78.

*[33/2008 wef 01/01/2009]*

*[25/96]*

(3) For the purposes of this section, the Comptroller may require any person to give him information as to any moneys, funds or other assets which may be held by him for, or of any moneys due by him to, any other person.

(4) For the purposes of payment of any tax due from any moneys referred to in subsection (2) in a joint account at any bank or from the proceeds of sale of any immovable property owned by 2 or more persons as joint owners, the following provisions shall apply:

- (a) the person declared by the Comptroller under subsection (1) to be the agent of any person who is an owner of such moneys shall —
  - (i) within 14 days of the receipt of the notice under subsection (1), send a notice by registered post addressed to every owner of such moneys at the address last known to the agent informing the owner of such declaration; and
  - (ii) retain such amount of the moneys as is presumed under paragraph (b) to be owned by the person from whom tax is due and, subject to paragraph (c), within 42 days of the receipt of the notice under

subsection (1), pay over the tax due from such amount to the Comptroller;

- (b) it shall be presumed, until the contrary is proved, that the holders of a joint account at any bank shall have equal share of the moneys in the account as at the date of receipt of the notice under subsection (1) and that the joint owners of any immovable property shall share the proceeds of sale of the property equally;
- (c) any owner of such moneys who objects to the share presumed under paragraph (b) shall give notice of his objection in writing to the person declared to be the agent under subsection (1) within 28 days of the receipt of the notice of the agent under paragraph (a)(i), or within such further period as the Comptroller in his discretion may allow, and furnish proof as to his share of the moneys;
- (d) where an objection under paragraph (c) has been received, the person declared to be the agent shall —
  - (i) retain the amount of such moneys referred to in paragraph (a)(ii) until such time as the Comptroller by notice under paragraph (e) informs him of his decision on the objection; and
  - (ii) inform the Comptroller of the objection within 7 days of the receipt of the objection;
- (e) the Comptroller shall consider the objection and shall by notice in writing inform the person declared to be the agent of his decision and the agent shall, notwithstanding any appeal under paragraph (f), pay over any tax due from the share of moneys decided by the Comptroller as the amount, not exceeding the amount presumed under paragraph (b) to be the share of the person by whom the tax is payable, held by him for or due by him to the person;
- (f) any owner of such moneys aggrieved by the decision of the Comptroller under paragraph (e) may appeal against the decision to the Board of Review and the provisions of

Part VIII shall apply, with the necessary modifications, to the appeal; and

- (g) for the purpose of this subsection, “joint account” means any account in the names of 2 or more persons but excludes any partnership account, trust account and any account where a minor is one of the joint account holders.

[25/96]

(5) Where an agent makes any payment of moneys to the Comptroller under this section —

- (a) the agent shall be deemed to have been acting under the authority of the person by whom the tax is payable (referred to in this section as the defaulting taxpayer);
- (b) the amount of the tax due from the defaulting taxpayer shall be reduced by the amount paid by the agent to the Comptroller; and
- (c) the amount of the reduction shall, to the extent of that amount, be deemed to have been paid to the defaulting taxpayer in accordance with any law, contract or scheme governing the payment of moneys held by the agent for or due from the agent to the defaulting taxpayer.

[33/2008 wef 01/01/2009]

(5A) Where —

- (a) an amount of tax is due from any person under this Act otherwise than as an agent under this section;
- (b) except for this subsection, an amount is or would, at any time during the period of 90 days after the date of the receipt of the notice in paragraph (c), be payable by the Government to the defaulting taxpayer by or under any written law, contract or scheme; and
- (c) before payment of the amount referred to in paragraph (b) is made to the defaulting taxpayer, the Comptroller serves notice on any public officer (including an employee appointed under section 9(4) of the Inland Revenue Authority of Singapore Act (Cap. 138A)) by whom the

payment is to be made that the tax is due from the defaulting taxpayer,

*[Act 21 of 2013 wef 01/01/2014]*

then the public officer shall, notwithstanding any other written law, contract or scheme, be entitled to reduce the amount referred to in paragraph (b) by the amount of the whole or any part of the tax referred to in paragraph (a), and if the public officer makes such a reduction —

- (i) the amount of the tax referred to in paragraph (a) shall be reduced by the amount of the reduction; and
- (ii) the amount of the reduction shall, to the extent of such amount, be deemed to have been paid to the defaulting taxpayer in accordance with any law, contract or scheme governing the payment of moneys referred to in paragraph (b) to the defaulting taxpayer.

*[33/2008 wef 01/01/2009]*

(6) For the purposes of this section, “tax” includes any penalty or any other money which a person is liable to pay to the Comptroller under this Act.

*[Income Tax 1992 Ed., s. 57]*

*[25/96]*

### **Indemnification of agent**

**80.** Every person liable under this Act for the payment of tax on behalf of another person may retain out of any money coming to his hands on behalf of the other person so much thereof as shall be sufficient to pay the tax; and shall be indemnified against any person for all payments made by him in pursuance and by virtue of this Act.

*[Income Tax 1992 Ed., s. 56]*

### **Power to require security and production of evidence**

**81.—**(1) The Comptroller may, as a condition of allowing or repaying any input tax to any person, require the production of such documents relating to the tax as may have been supplied to that person.

(2) The Comptroller may, if he thinks it necessary for the protection of the revenue, require as a condition of making any payment under section 19(5) the giving of such security for the amount of the payment as appears to him appropriate.

(3) Where it appears to the Comptroller requisite to do so for the protection of the revenue, he may require any person, as a condition of his importing any goods or supplying goods or services under a taxable supply, to give security, or further security, of such amount and in such manner as he may determine, for the payment of any tax which is or may become due from him.

(4) Any person who without any reasonable cause fails to furnish such security as is required under subsection (3) shall be guilty of an offence and shall be liable on conviction to a fine not exceeding \$5,000.

(5) In this section —

“document” includes, in addition to a document in writing —

- (a) any map, plan, graph or drawing;
- (b) any photograph;
- (c) any label, marking or other writing which identifies or describes anything of which it forms a part, or to which it is attached by any means;
- (d) any disc, tape, sound-track, or other device in which sounds or other data (not being visual images) are embodied so as to be capable (with or without the aid of some other equipment) of being reproduced therefrom;
- (e) any film (including microfilm), negative, tape, disc or other device in which one or more visual images are embodied so as to be capable (with or without the aid of some other equipment) of being reproduced therefrom; and
- (f) any paper or other material on which there are marks, impressions, figures, letters, symbols or perforations

having a meaning for persons qualified to interpret them;

“writing” includes any mode of representing or reproducing words, figures, drawings or symbols in a visible form.

*[UK VAT Act 1983, Sch. 7 Para. 5]*

*[43/2002]*

### **Recovery of tax from persons leaving Singapore**

**82.—**(1) Where the Comptroller is of the opinion that any person —

- (a) is about or is likely to leave Singapore without paying all tax assessed on or due from the person under this Act; or
- (b) being outside Singapore, is likely, if the person returns to Singapore, to leave Singapore without paying all tax assessed on or due from the person under this Act,

then the Comptroller may issue a certificate containing particulars of such tax and a direction to the Controller of Immigration to prevent the person from leaving Singapore without paying the tax or furnishing security to the satisfaction of the Comptroller for payment of the tax.

*[Act 1 of 2016 wef 01/07/2016]*

(2) Subject to the provisions of any order issued or made under any written law for the time being in force relating to banishment or immigration, the Controller of Immigration shall pursuant to the direction take, or cause to be taken by any immigration officer, such measures as may be necessary to prevent the person named in the direction from leaving Singapore until payment of the tax has been made or secured, including the use of such force as may be necessary and, if appropriate, the detention of any passport, certificate of identity or other travel document and any exit permit or other document authorising such person to leave Singapore.

(3) At the time of issue of the certificate under subsection (1), the Comptroller shall issue to the person named in the certificate a notification thereof by personal service or registered post.

(3A) Any proceedings under this section shall not be invalidated on the ground that the notification under subsection (3) had not been received.

(4) Payment of the tax to a customs or immigration officer or production of a certificate signed by the Comptroller stating that the tax has been paid or secured, shall be sufficient authority for allowing such person to leave Singapore.

(5) Any person who, knowing that a direction has been issued under subsection (1) for the prevention of his departure from Singapore, voluntarily leaves or attempts to leave Singapore without paying all tax assessed on or due from him under this Act or furnishing security to the satisfaction of the Comptroller for payment thereof, shall be guilty of an offence and may be arrested, without warrant, by any immigration officer.

(6) No civil or criminal proceedings shall be instituted or maintained against the Government, the Controller of Immigration or any customs or immigration officer in respect of anything lawfully done under this section.

*[Income Tax 1992 Ed., s. 87]*

(7) A reference in this section to tax due from a person under this Act includes a reference to an amount which becomes payable to the Comptroller by a tourist or a person holding himself out to be a tourist, after the approval for the refund of the amount is revoked under a scheme for the refund established by regulations made under section 25.

*[Act 1 of 2016 wef 01/07/2016]*

(8) In subsection (7), “tourist” means a tourist as defined in regulations establishing the scheme referred to in that subsection.

*[Act 1 of 2016 wef 01/07/2016]*

### **Power to take samples**

**83.—**(1) The Comptroller or an officer authorised by him, if it appears to him necessary for the protection of the revenue against mistake or fraud, may at any time take, from the goods in the possession of any person who supplies goods, such samples as the Comptroller or the authorised person may require with a view to

determining how the goods or the materials of which they are made ought to be or to have been treated for the purposes of tax.

(2) Any sample taken under this section shall be disposed of and accounted for in such manner as the Comptroller may direct.

*[UK VAT Act 1983, Sch. 7 Para. 9]*

### **Seizure of goods**

**83A.**—(1) Any authorised person may seize any goods together with the receptacle or package in which the goods are found where the relevant provision of this Act, with the exception of section 26, provides for seizure of those goods.

*[25/96]*

(2) Whenever any goods are seized, the authorised person shall immediately give notice of the seizure and the grounds thereof to the owner of the goods, if known, except that the notice shall not be required to be given where the seizure is made on the person, or in the presence of the offender or the owner or his agent.

*[25/96]*

(3) Any goods of a perishable nature or any animal or bird seized may be sold immediately and the proceeds of sale held to abide the result of any prosecution or claim.

*[25/96]*

(4) Any goods which are of a dangerous character or which cannot be removed without undue expense may be destroyed on the instructions of the Comptroller.

*[25/96]*

(5) The Comptroller may, in his discretion, release any goods seized to the importer, owner or person having custody of the goods subject to such conditions and on such security as the Comptroller may require.

*[25/96]*

(6) Where the goods liable to seizure are found in any vehicle, vessel not exceeding 200 tons net registered tonnage or aircraft, such vehicle, vessel or aircraft may be seized in order to facilitate the removal or transportation of those goods.

*[Customs 1995 Ed., s. 110]*

*[25/96]*



**Goods liable to seizure liable to forfeiture**

**83B.**—(1) All goods liable to seizure under the provisions of this Act shall be liable to forfeiture except for the vehicle, vessel or aircraft seized under section 83A(6).

[25/96]

(2) An order for the forfeiture or for the release of anything liable to forfeiture under the provisions of this Act shall be made by the court before which the prosecution with regard thereto has been held.

[25/96]

(3) An order for the forfeiture of goods shall be made if it is proved to the satisfaction of the court that an offence under this Act has been committed and that the goods were the subject-matter, or were used in the commission, of the offence, notwithstanding that no person may have been convicted of the offence.

[25/96]

(4) All goods forfeited shall be delivered to an authorised person and shall be disposed of in accordance with the directions of the Comptroller.

[Customs 1995 Ed., ss. 122 and 123]

[25/96]

**Goods seized in respect of which there is no prosecution, deemed to be forfeited if not claimed within one month**

**83C.**—(1) If there is no prosecution with regard to any goods seized under this Act, the goods shall be taken and deemed to be forfeited at the expiration of one month from the date of seizure unless a claim thereto is made before that date in accordance with this section.

[25/96]

(2) Any person asserting that he is the owner of the goods may, personally or by his agent authorised in writing, give written notice to the Comptroller that he claims the goods.

[25/96]

(3) On receipt of the notice, the Comptroller may, in his discretion, direct that the goods be released or may direct that the matter be referred to a District Judge or a Magistrate for his decision.

[25/96]

(4) The District Judge or the Magistrate shall issue a summons requiring the person asserting that he is the owner of the goods and the person from whom they were seized, if the person is known, to appear before him, and upon his appearance or default to appear, due service of the summons being proved, the District Judge or the Magistrate shall proceed to the examination of the matter.

[25/96]

(5) On proof that an offence under this Act has been committed and that the goods were the subject-matter, or were used in the commission, of the offence, the District Judge or the Magistrate shall order the goods to be forfeited, or may in the absence of such proof order their release.

[25/96]

(6) In any proceedings under subsections (4) and (5), the burden of proof shall lie on the person asserting that he is the owner of the goods and on the person from whom they were seized, as the case may be.

[Customs 1995 Ed., s. 124]

[25/96]

### **No costs or damages arising from seizure to be recoverable unless seizure without reasonable or probable cause**

**83D.** No person shall, in any proceedings before any court in respect of the seizure of any goods seized in exercise or the purported exercise of any power conferred under this Act, be entitled to the costs of the proceedings or to any damages or other relief other than an order for the return of the goods or the payment of their value unless the seizure was made without reasonable or probable cause.

[Customs 1995 Ed., s. 127]

[25/96]

### **Arrest of persons**

**83E.—**(1) The Comptroller, a specially authorised officer or a specially authorised customs officer (called in this section and sections 83F, 83G and 83H an arresting officer) may arrest without warrant any person whom the arresting officer reasonably believes —

- (a) is committing or attempting to commit, or employing or aiding any person to commit, or is abetting the commission

of, any offence under section 62 or 63 in connection with any refund sought or obtained pursuant to regulations made under section 25;

- (b) has in his possession any goods liable to seizure pursuant to regulations made under section 25(2)(g)(i); or
- (c) has committed an offence under section 62 or 63 in connection with any refund sought or obtained pursuant to regulations made under section 25.

(2) Without affecting subsection (1), an arresting officer (other than a specially authorised customs officer) may arrest without warrant any person whom the arresting officer reasonably believes —

(a) has committed any offence under section 62 or 63; or

(b) is doing any of the following:

- (i) destroying or attempting to destroy any document or thing with a view to hindering or obstructing the Comptroller, or an officer of the Inland Revenue Authority of Singapore charged with duties of investigation, in the exercise of his powers;
- (ii) deleting or attempting to delete any information contained in any thing with a view to hindering or obstructing the Comptroller or an officer mentioned in sub-paragraph (i), in the exercise of his powers;
- (iii) resisting or attempting to resist, without reasonable excuse, the taking of any document or thing by the Comptroller or an officer mentioned in sub-paragraph (i),

being any document, thing or information that may be relevant to an investigation of an offence under this Act, or that may be required as evidence in proceedings for an offence under this Act.

(3) An arresting officer may search or cause to be searched an arrested person.

(4) A woman must not be searched except by a woman.

(5) An arresting officer making an arrest must, without unnecessary delay and subject to subsection (8) and the regulations mentioned in subsection (10), take or send an arrested person before a Magistrate's Court.

(6) An arresting officer must not detain in custody an arrested person for a longer period than under the circumstances of the case is reasonable.

(7) Such period must not exceed 48 hours, excluding the time necessary for the journey from the place of arrest to the Magistrate's Court.

(8) An arrested person must not be released except —

- (a) on the person's own bond;
- (b) on bail by a Magistrate or an arresting officer; or
- (c) under the special order in writing by a Magistrate or an arresting officer.

(9) If any arrested person escapes, he may, at any time afterwards, be arrested in accordance with this section and section 83F.

(10) The Minister may make regulations under section 86 to provide for —

- (a) any matter relating to the release of any person on any bond, bail or special order under subsection (8); and
- (b) the arrest of any person with or without warrant by an arresting officer for a breach of the conditions of a bond, bail or special order or other specified circumstances.

*[Act 52 of 2018 wef 01/01/2019]*

### **No unnecessary restraint**

**83F.**—(1) In making an arrest, an arresting officer must touch or confine the body of a person to be arrested unless the person submits to arrest by word or action.

(2) If the person forcibly resists or tries to evade arrest, the arresting officer may use all reasonable means necessary to make the arrest.

(3) An arrested person must not be subject to more restraint than is necessary to prevent the person's escape.

(4) An arresting officer may use handcuffs or any similar means of restraint on an arrested person to prevent the person from —

- (a) inflicting any bodily injury to himself or others;
- (b) damaging any property;
- (c) creating any disturbance; or
- (d) escaping from custody.

(5) The handcuffs or means of restraint must not be used for the purpose of punishment.

*[Act 52 of 2018 wef 01/01/2019]*

### **Arresting officer to be armed**

**83G.** An arresting officer may be provided with such batons and accoutrements as may be necessary for the effective discharge of his duties under sections 83E and 83F.

*[Act 52 of 2018 wef 01/01/2019]*

### **Search of place entered by person sought to be arrested**

**83H.—**(1) This section does not apply to a specially authorised customs officer.

(2) If an arresting officer has reason to believe that a person to be arrested under section 83E is inside any building or place and demands entry to that building or place, any person who resides in or is in charge of the building or place must allow the arresting officer free entry and provide all reasonable facilities for a search in it.

(3) If entry to that building or place cannot be gained under subsection (2), it is lawful for the arresting officer to enter and search the building or place.

(4) After stating his authority and purpose and demanding entry to a building or place, the arresting officer who is unable to obtain entry may, for the purposes of subsection (3), break open any outer or inner door or window or use any other reasonable means to gain such entry.

*[Act 52 of 2018 wef 01/01/2019]*

**Arrested person may be orally examined**

**83I.**—(1) The Comptroller or any suitably qualified officer of the Inland Revenue Authority of Singapore charged with duties of investigation (called in this section an investigation officer), may examine orally a person arrested under section 83E(1).

(2) A person examined by an investigation officer need not state anything which —

(a) the person is under any statutory obligation (other than sections 128, 128A, 129 and 131 of the Evidence Act (Cap. 97)) to observe secrecy; or

(b) is subject to legal privilege.

(3) A statement made by an arrested person must —

(a) be reduced to writing;

(b) be read over to the person;

(c) if the person does not understand English, be interpreted for the person in a language that the person understands; and

(d) after correction (if necessary), be signed by the person.

(4) Any person who, without reasonable excuse, fails or refuses to answer any question when examined under subsection (1) shall be guilty of an offence and shall be liable on conviction to a fine not exceeding \$10,000 or to imprisonment for a term not exceeding 12 months or to both.

(5) The generality of the term “reasonable excuse” in subsection (4) is not affected by subsection (2).

(6) Except as provided under subsection (2), it is not a defence to a charge under subsection (4) for a failure or refusal to provide any information demanded by an investigation officer that the person is under a duty of secrecy in respect of that information (called in this section a displaced duty of secrecy).

(7) A person who in good faith provides information demanded by an investigation officer under subsection (1) is not treated as being in breach of a displaced duty of secrecy.

(8) No civil or criminal action for a breach of a displaced duty of secrecy, other than a criminal action for an offence under subsection (9), shall lie against the person mentioned in subsection (7) for providing any information if he had done so in good faith in compliance with a demand of an investigation officer under subsection (1).

(9) Any person who, in purported compliance with a demand of an investigation officer under subsection (1), provides any information known to the person to be false or misleading in a material particular —

- (a) without indicating to the investigation officer that the information is false or misleading and the part that is false or misleading; and
- (b) without providing correct information to the investigation officer if the person is in possession of, or can reasonably acquire, the correct information,

shall be guilty of an offence and shall be liable on conviction to a fine not exceeding \$10,000 or to imprisonment for a term not exceeding 2 years or to both.

*[Act 52 of 2018 wef 01/01/2019]*

### **Disposal of item furnished or seized**

**83J.**—(1) Any item furnished to or seized by the Comptroller or an officer authorised by the Comptroller under section 81 or 84 must —

- (a) where the item is produced in any criminal proceedings, be dealt with in accordance with section 364 of the Criminal Procedure Code (Cap. 68); or
- (b) in any other case, be dealt with in accordance with subsections (2), (3) and (4).

(2) The Comptroller or an officer authorised by the Comptroller must serve a notice on the owner of the item instructing the owner to take custody of it within the period specified in the notice, which must be at least 5 days after the date of service of the notice.

(3) If the owner fails to take custody of the item within the period specified in the notice, or where the owner is unknown or cannot be found —

(a) if the item is a document (other than one specified in paragraph (d) or (e) of the definition of “document” in section 81(5)), the item may be disposed of in such manner as the Comptroller directs; or

(b) if the item is anything not specified in paragraph (a), the Comptroller must make a report of this to a Magistrate.

(4) The Magistrate to whom a report is made under subsection (3)(b) may order the item to be forfeited or disposed of in such manner as the Magistrate thinks fit.

(5) Nothing in this section affects any right to retain or dispose of any item which may exist in law apart from this section.

*[Act 52 of 2018 wef 01/01/2019]*

### **Power of Comptroller to obtain information and furnishing of information**

**84.—**(1) The Comptroller or any officer authorised by him in that behalf —

(a) shall at all times have full and free access to all buildings, places, documents, computers, computer programs and computer software (whether installed in a computer or otherwise) for any of the purposes of this Act;

(b) shall have access to any information, code or technology which has the capability of retransforming or unscrambling encrypted data contained in or available to such computers into readable and comprehensive format or text for any of the purposes of this Act;

(c) shall be entitled —

(i) without fee or reward, to inspect, copy or make extracts from any such document, computer, computer program, computer software or computer output; and



- (ii) at any reasonable time to inspect and check the operation of any computer, device, apparatus or material which is or has been in use in connection with anything to which this section applies;
- (d) may take possession of any such document, computer, device, apparatus, material, computer program or computer software where in his opinion —
- (i) the inspection, checking, copying thereof or extraction therefrom cannot reasonably be performed without taking possession;
  - (ii) any such items may be interfered with or destroyed unless possession is taken; or
  - (iii) any such items may be required as evidence in proceedings for an offence under this Act or in proceedings for the recovery of tax or penalty, or in proceedings by way of an appeal against an assessment;

*[Act 34 of 2016 wef 29/12/2016]*

(e) shall be entitled to require —

- (i) the person by whom or on whose behalf the computer is or has been used, or any person having charge of, or otherwise concerned with the operation of the computer, device, apparatus or material, to provide the Comptroller or officer with such reasonable assistance as he may require for the purposes of this section; and
- (ii) any person in possession of decryption information to grant him access to such decryption information necessary to decrypt data required for the purposes of this section; and

*[43/2002]*

*[Act 34 of 2016 wef 29/12/2016]*

(f) shall be entitled to require a person in or at the building or place, and who appears to the Comptroller or officer to be acquainted with —

- (i) any facts or circumstances concerning the person's or another person's transactions made in the course or furtherance of a business; or
- (ii) any facts or circumstances that are relevant to an investigation of, or the prosecution of a person for, an offence under this Act,

to do any or both of the following:

- (iii) answer any question to the best of that person's knowledge, information and belief;
- (iv) take reasonable steps to produce a document for inspection.

*[Act 52 of 2018 wef 01/01/2019]*

(2) The Comptroller may by notice require any person to give orally, in writing, or through the electronic service —

- (a) any information concerning his or any other person's income, assets or liability that is relevant for the purposes of this Act or concerning his or any other person's transactions made in the course or furtherance of a business; or
- (b) any information that is relevant for an investigation of, or the prosecution of a person for, an offence under this Act.

*[Act 52 of 2018 wef 01/01/2019]*

(1A) The Comptroller or a specially authorised officer may, for the purpose of investigating an offence under section 62 or 63, break open any outer or inner door or window, or use any other reasonable means, to gain entry to a building or place.

*[Act 52 of 2018 wef 01/01/2019]*

(1B) The Comptroller or a specially authorised officer may only exercise the power under subsection (1A) if —

- (a) he has reason to believe that there is in that building or place any document or thing that may be, or that contains information that may be —
  - (i) relevant to the investigation; or

- (ii) required as evidence in proceedings for the offence being investigated;
- (b) he has reason to believe that the document or thing is likely to be concealed, removed or destroyed, or the information is likely to be deleted, by any person; and
- (c) he is unable to gain entry to that building or place after stating his authority and purpose and demanding such entry.

*[Act 52 of 2018 wef 01/01/2019]*

(1C) To avoid doubt, the Comptroller or a specially authorised officer who has gained entry to a building or place by exercising his power under subsection (1A), may exercise any of his powers under subsection (1) after such entry.

*[Act 52 of 2018 wef 01/01/2019]*

(1D) The Comptroller or a specially authorised officer may, after gaining entry into a building or place under subsection (1) or (1A) for the purpose of investigating an offence under this Act, search or caused to be searched a person found in the building or place for any document or thing which may be relevant for the investigation, or is required as evidence in proceedings for that offence.

*[Act 52 of 2018 wef 01/01/2019]*

(1E) A woman must not be searched except by a woman.

*[Act 52 of 2018 wef 01/01/2019]*

(2A) The Comptroller may by notice require any person to attend personally before the Comptroller or an officer authorised by the Comptroller, at a place and time specified in the notice, to do one or both of the following:

- (a) provide, to the best of that person's knowledge, information and belief —
  - (i) any information concerning the person's or any other person's transactions made in the course or furtherance of a business; or

- (ii) any information that is relevant for an investigation of, or the prosecution of a person for, an offence under this Act;

*[Act 52 of 2018 wef 01/01/2019]*

- (b) take reasonable steps to produce for inspection any document concerning such transactions, or that contains such information.

*[Act 52 of 2018 wef 01/01/2019]*

*[Act 52 of 2018 wef 01/01/2019]*

(2B) The power to require a person to provide information or produce a document under subsection (1)(f) or (2), or when in attendance before the Comptroller or an authorised officer pursuant to a notice under subsection (2A), includes the power —

- (a) to require that person, or any person who is or was an officer or employee of that person, to provide an explanation of the information or document;
- (b) if the information is not provided or the document is not produced, to require that person to state, to the best of the person's knowledge and belief, where it is;
- (c) if the information is recorded otherwise than in legible form, to require the information to be made available to the Comptroller or authorised officer (as the case may be) in legible form; and
- (d) in the case of a document, to inspect, copy or make extracts from the document without fee or reward, and to take possession of the document if in the Comptroller or authorised officer's opinion —
  - (i) the inspection, copying or extraction cannot reasonably be performed without taking possession of the document;
  - (ii) the document may be interfered with or destroyed unless possession of the document is taken; or
  - (iii) the document may be required as evidence in proceedings for an offence under this Act or in proceedings for the recovery of tax or penalty, or in

proceedings by way of an appeal against an assessment.

*[Act 34 of 2016 wef 29/12/2016]*

(2C) A statement made by any person asked under subsection (1)(f), or in compliance with a demand for information, must —

- (a) be reduced to writing;
- (b) be read over to the person;
- (c) if the person does not understand English, be interpreted for the person in a language that the person understands; and
- (d) be signed by the person.

*[Act 34 of 2016 wef 29/12/2016]*

(2D) Any person who, without reasonable excuse, fails, neglects or refuses to comply with any notice or requirement of the Comptroller or an officer authorised by the Comptroller under this section, or with a demand for information, shall be guilty of an offence and shall be liable on conviction to —

- (a) a fine not exceeding \$10,000 or to imprisonment for a term not exceeding 12 months or to both; and
- (b) in the case of a continuing offence, a further fine not exceeding \$100 for every day or part of a day during which the offence continues after conviction.

*[Act 34 of 2016 wef 29/12/2016]*

(2E) Any person who, in purported compliance with a notice or requirement of the Comptroller or an officer authorised by the Comptroller under this section, or with a demand for information, produces any document which contains any information, or provides any information, known to the person to be false or misleading in a material particular —

- (a) without indicating to the Comptroller or the officer that the information is false or misleading and the part that is false or misleading; and

- (b) without providing correct information to the Comptroller or the officer if the person is in possession of, or can reasonably acquire, the correct information,

shall be guilty of an offence and shall be liable on conviction to a fine not exceeding \$10,000 or to imprisonment for a term not exceeding 2 years or to both.

*[Act 34 of 2016 wef 29/12/2016]*

(3) No person shall, by virtue of this section, be obliged to disclose (including through the production of a document) any particulars which he is under any statutory obligation to observe secrecy.

*[Act 34 of 2016 wef 29/12/2016]*

(3A) The generality of the term “reasonable excuse” in subsection (2D) is not affected by subsection (3).

*[Act 34 of 2016 wef 29/12/2016]*

(4) The Minister may by regulations make provision for requiring taxable persons to notify the Comptroller of such particulars of changes in circumstances relating to those persons or any business carried on by them as appear to the Comptroller to be required for the purpose of keeping the register kept under this Act up to date.

(5) In this section, “document” has the same meaning as in section 81.

*[Income Tax 1992 Ed., s. 65B; UK VAT Act 1983, Sch. 7 Para. 8 (1); UK FA 1985, s. 10 (2)]*

*[43/2002]*

(6) In this section, “demand for information” means a demand by the Comptroller or an officer authorised by the Comptroller to answer a question when in attendance before the Comptroller or the officer pursuant to a notice under subsection (2A).

*[Act 34 of 2016 wef 29/12/2016]*

## PART XII

## GENERAL PROVISIONS

**Receipts and notices may be given by authorised officer**

**85.**—(1) All notices, orders, permits, receipts and other documents of whatsoever nature which the Comptroller is empowered to give by this Act may be given by any officer authorised by the Comptroller.  
[25/96]

(2) Where any such notice, order, permit, receipt or other document requires authentication, the signature or an official facsimile thereof of the Comptroller or any officer authorised by the Comptroller affixed thereto shall be sufficient authentication.

[*Property Tax 1985 Ed., s. 56*]

**Orders and regulations**

**86.**—(1) The Minister may make orders and regulations generally to give effect to the provisions of this Act and to prescribe anything which may be prescribed under this Act and such orders or regulations may provide that a contravention thereof shall be punishable with a fine not exceeding \$10,000 or with imprisonment for a term not exceeding 2 years or with both.

(2) All orders and regulations made under this Act shall be presented to Parliament as soon as possible after publication in the *Gazette*.

(3) Any direction which may be made or issued by the Comptroller under this Act may be made by notice in writing issued by the Comptroller.

[25/96]

(4) The notice referred to in subsection (3) may be withdrawn or varied by a subsequent notice in writing issued by the Comptroller.

[*Income Tax 1992 Ed., s. 7 (3)*]

**Service of notices, etc.**

**87.**—(1) Except where it is provided by this Act that service shall be effected either personally or by registered post, every notice,

direction, order, permit, receipt or other document required or authorised by this Act to be served on any person may be served —

- (a) by delivering it to the person or to some adult member or employee of his family at his last known place of residence;
- (b) by leaving it at his usual or last known place of residence or business in an envelope addressed to him;
- (c) by sending it by ordinary post addressed to the person at his usual or last known place of residence or business; or
- (d) through the electronic service in accordance with regulations made under section 42(13) and (13A), by transmitting an electronic record of it to his account with the electronic service.

*[25/96; 50/2004]*

*[Act 37 of 2017 wef 01/01/2018]*

*[Act 37 of 2017 wef 01/01/2018]*

(2) Where a notice is served by ordinary or registered post, it shall be deemed to have been duly served at the time the notice would have been received in the ordinary course of post if the notice is addressed —

- (a) in the case of a company incorporated in Singapore, to the registered office of the company;
- (b) in the case of a company incorporated outside Singapore, either to the individual authorised to accept service of process under the Companies Act (Cap. 50) at the address filed with the Registrar of Companies, or to the registered office of the company wherever it may be situated;
- (c) in the case of an individual, partnership or a body of persons, to the last known business or private address of such individual, partnership or body of persons.

(3) Where any notice is served by registered post in accordance with subsection (2), in proving service of the notice, it shall be sufficient to prove that the envelope containing the notice was properly addressed, stamped and posted by registered post.



(3A) Where any notice, direction, order, permit, receipt or other document is served on any person through the electronic service under subsection (1)(d), the notice, direction, order, permit, receipt or other document is taken to have been served at the time when an electronic record of it enters the person's account with the electronic service.

*[Act 37 of 2017 wef 01/01/2018]*

(4) Subject to subsection (7), every notice to be given by the Comptroller under this Act shall be signed by the Comptroller or by some person or persons from time to time authorised by him in that behalf.

*[50/2004]*

(5) Every such notice shall be valid if the signature or an official facsimile thereof of the Comptroller or of such person or persons is duly printed or written thereon.

(6) Subject to subsection (7), any notice under this Act requiring the attendance of any person or witness before the Comptroller shall be signed by the Comptroller or by a person duly authorised by him.

*[50/2004]*

(7) Where any notice mentioned in subsection (4) or (6) is served on any person through the electronic service under subsection (1)(d), the notice need not be signed if it is served on him by transmitting an electronic record of the notice to his account with the electronic service.

*[Income Tax 1992 Ed., s. 8]*

*[Act 37 of 2017 wef 01/01/2018]*

*[50/2004]*

*[Act 37 of 2017 wef 01/01/2018]*

### **Free postage**

**88.** All returns, additional information and resulting correspondence and payment of tax under the provisions of this Act may be sent post-free to the Comptroller in envelopes marked "Goods and Services Tax".

*[Income Tax 1992 Ed., s. 9]*

**Remission of tax or penalty**

**89.**—(1) The Comptroller may, if he thinks fit, and upon such conditions as he may impose, on the ground of poverty or where it is just and equitable to do so, give to any person or class of persons —

- (a) relief from, or a remission or refund of, the whole or part of any tax chargeable on the importation of goods or supply of goods or services by that person or class of persons;
- (b) a refund of the whole or part of any tax on the supply of goods or services to that person or class of persons —
  - (i) which, if he or they were taxable persons, would be his or their input tax; or
  - (ii) for which, as a taxable person or as taxable persons, he or they would not be entitled to any credit as input tax under this Act;

*[Act 52 of 2018 wef 01/01/2019]*

- (c) relief or remission from the whole or part of any penalty payable by that person or class of persons; or

*[Act 19/2012 wef 01/10/2012]*

*[50/2004]*

*[Act 52 of 2018 wef 01/01/2019]*

- (d) relief from, or a remission or refund of, the whole or part of any tax on a reverse charge supply.

*[Act 52 of 2018 wef 01/01/2019]*

(2) The Minister may, if he thinks fit, and upon such conditions as he may impose, give to any person or class of persons —

- (a) relief from, or a remission or refund of, the whole or part of any tax chargeable on the importation of goods or supply of goods or services by that person or class of persons;
- (b) a refund of the whole or part of any tax on the supply of goods or services to that person or class of persons —
  - (i) which, if he or they were taxable persons, would be his or their input tax; or

(ii) for which, as a taxable person or as taxable persons, he or they would not be entitled to any credit as input tax under this Act;

*[Act 52 of 2018 wef 01/01/2019]*

(c) relief or remission from the whole or part of any penalty payable by that person or class of persons; or

*[Act 19/2012 wef 01/10/2012]*

*[50/2004]*

*[Act 52 of 2018 wef 01/01/2019]*

(d) relief from, or a remission or refund of, the whole or part of any tax on a reverse charge supply.

*[Act 52 of 2018 wef 01/01/2019]*

(2A) Where —

(a) the Comptroller is satisfied that the person to whom relief from, or a remission or refund of, tax is given fails to comply with any condition imposed under subsection (1) (whether a condition precedent or condition subsequent); or

(b) the Minister is satisfied that the person to whom relief from, or a remission or refund of, tax is given fails to comply with any condition imposed under subsection (2) (whether a condition precedent or condition subsequent),

an amount equal to the amount of tax to which the relief, remission or refund relates shall be recoverable as a debt due to the Government.

*[Act 19/2012 wef 01/10/2012]*

(2B) The amount recoverable under subsection (2A) shall be payable at the place stated in a notice served by the Comptroller on the person within one month after the service of the notice.

*[Act 19/2012 wef 01/10/2012]*

(2C) The Comptroller may, in his discretion and subject to such terms and conditions (including interest) as he may impose, extend the time limit within which payment is to be made.

*[Act 19/2012 wef 01/10/2012]*

(2D) Sections 60(1), 78 and 87 shall apply to the collection and recovery by the Comptroller of the amount recoverable under

subsection (2A) and any interest imposed under subsection (2C) as they apply to the collection and recovery of tax.

*[Act 19/2012 wef 01/10/2012]*

(3) The Minister may, if he thinks fit, and upon such conditions as he may impose, exempt any taxable person or class of taxable persons from collecting and accounting for tax on any taxable supply of goods or services.

*[Income Tax 1992 Ed., s. 92]*

### **Return of tax or penalty overpaid or erroneously paid**

**90.**—(1) Except as provided in subsection (1A), where a claim is made in writing in such form and manner as the Comptroller may determine and within 6 years that any money has been overpaid or erroneously paid as tax or penalty under this Act, it shall be lawful for the Comptroller to refund such money to the claimant if it is proved to the satisfaction of the Comptroller that the money has been so overpaid or erroneously paid.

*[28/2007 wef 01/07/2007]*

(1A) Subject to subsection (1C), where any person makes a claim in accordance with subsection (1B) —

- (a) that any money was overpaid or erroneously paid by him as tax or penalty under this Act —
  - (i) in the case of a claim relating to tax on a supply made or deemed to have been made by a person not registered for tax purposes, on or after 1st January 2007; and
  - (ii) in any other case, in respect of a prescribed accounting period ending on or after 1st January 2007; or
- (b) that any money is due to him under this Act in respect of a prescribed accounting period ending on or after 1st January 2007,

it shall be lawful for the Comptroller to refund or pay such money to the claimant if it is proved to the satisfaction of the Comptroller that

the money was overpaid or erroneously paid as tax or penalty by, or the money is due to, the claimant.

*[28/2007 wef 01/07/2007]*

*[Act 52 of 2018 wef 01/01/2019]*

(1B) A claim referred to in subsection (1A) shall be made —

- (a) in writing in such form and manner as the Comptroller may determine; and
- (b) within 5 years from —
  - (i) in the case of a claim referred to in subsection (1A)(a)(i), the date on which the tax was paid by the buyer to the supplier; and
  - (ii) in the case of a claim referred to in subsection (1A)(a)(ii) or (b), the end of the prescribed accounting period to which the claim relates.

*[28/2007 wef 01/07/2007]*

(1C) The Comptroller may refuse to make any refund or payment under subsection (1A) if the claim relates to any tax or penalty which has not been received by the Comptroller.

*[28/2007 wef 01/07/2007]*

(2) The Comptroller may reduce or altogether withhold any refund or payment due under this section to the extent that the refund or payment would unjustly enrich the claimant.

*[Act 52 of 2018 wef 01/01/2019]*

(3) The Comptroller may, instead of making a refund or payment of any amount to a claimant under this section, reduce the whole or any part of any tax due or which may become due from the claimant under this Act, by the whole or any part of such amount and —

- (a) the amount of the tax due from the claimant is reduced by the amount of the reduction; and
- (b) the amount of the reduction is, to the extent of that amount, deemed to have been refunded or paid to the claimant by the Comptroller.

*[Act 52 of 2018 wef 01/01/2019]*

(4) Where the Comptroller makes any refund or payment to a claimant, the Comptroller may deduct from the refund or payment any expenses that the Comptroller may incur in making the refund or payment.

*[Act 52 of 2018 wef 01/01/2019]*

(5) Except as provided in this section, a person is not entitled to any refund or payment of any money which has been overpaid or erroneously paid by the person as tax or penalty under this Act.

*[Act 52 of 2018 wef 01/01/2019]*

### **Advance rulings**

**90A.**—(1) The Comptroller may, on an application made by a person in accordance with Part I of the Fifth Schedule, make a ruling on any of the matters specified in that Part in accordance with that Part.

*[28/2007 wef 01/07/2007]*

(2) Part I of the Fifth Schedule shall apply to and in connection with an application under subsection (1) and any ruling made by the Comptroller under that subsection.

*[28/2007 wef 01/07/2007]*

(3) The fees specified in Part II of the Fifth Schedule shall be payable to and retained by the Authority in respect of any application under subsection (1).

*[28/2007 wef 01/07/2007]*

(4) The Authority may, in exceptional circumstances in its discretion, waive in whole or in part any fee payable by an applicant under subsection (3).

*[28/2007 wef 01/07/2007]*

(5) The Minister may by order amend the Fifth Schedule.

*[28/2007 wef 01/07/2007]*

(6) In this section, “Authority” means the Inland Revenue Authority of Singapore established under section 3 of the Inland Revenue Authority of Singapore Act (Cap. 138A).

*[28/2007 wef 01/07/2007]*

**Temporary arrangements for Seventh Schedule supplies and reverse charge supplies: registration**

**91.**—(1) Where, on or before 22 October 2019, a person has reasonable grounds for believing that he will be liable on 1 January 2020 to be registered —

(a) by virtue of paragraph 1A(1)(b) of the First Schedule; or

(b) by virtue of paragraph 1B(1)(b) of the First Schedule,

the person must notify the Comptroller of that fact within the period between 1 October 2019 and 1 November 2019 (both dates inclusive), or within such longer time as the Comptroller may allow, and the Comptroller must register the person with effect from 1 January 2020.

(2) Where, during the period from 23 October 2019 to 31 December 2019 (both dates inclusive), a person has reasonable grounds for believing that he will be liable on 1 January 2020 to be registered —

(a) by virtue of paragraph 1A(1)(b) of the First Schedule; or

(b) by virtue of paragraph 1B(1)(b) of the First Schedule,

the person must notify the Comptroller of that fact no later than 31 January 2020, or within such longer time as the Comptroller may allow, and the Comptroller must register the person with effect from 1 February 2020 or from such earlier date as may be agreed between the Comptroller and that person.

*[Act 52 of 2018 wef 01/01/2019]*

**Temporary arrangements for Seventh Schedule supplies: scope of tax and time of supply**

**92.**—(1) Tax is not charged on any Seventh Schedule supply that takes place before 1 January 2020.

(2) Despite subsection (1), tax is charged on any Seventh Schedule supply to the extent the services are performed on or after 1 January 2020 pursuant to an agreement —

(a) made on or after 19 February 2018 and before 1 January 2020; and

(b) that provides (expressly or impliedly) for the supply of services to be performed progressively and continuously over a period that begins before, on or after 1 January 2020.

(3) Where subsection (2) applies, the supply of services is treated as taking place on the later of —

(a) 1 January 2020; and

(b) the day on which the person making the supply is registered in accordance with the First Schedule,

to the extent the services are performed on or after that day and are covered by any invoice issued or consideration received before that day.

(4) Despite subsection (1) and subject to subsection (2), where, before 1 January 2020, an invoice is issued for a Seventh Schedule supply and before 1 January 2020 —

(a) no consideration or only a part of the consideration for the supply is paid; or

(b) no services are performed or only a part of the services is performed,

tax is chargeable on the supply of services on the amount of the invoice less the higher of the following amounts:

(c) any part of the consideration paid before 1 January 2020;

(d) the value of any services performed before 1 January 2020.

(5) The supply of services in subsection (4) is treated as taking place on the later of —

(a) 1 January 2020; and

(b) the day on which the person making the supply is registered in accordance with the First Schedule.

(6) For the purposes of this section, where only a part of the services is performed, the value of the part of the supply so made is such value as is, in the opinion of the Comptroller, reasonably attributable to the part.

*[Act 52 of 2018 wef 01/01/2019]*



**Temporary arrangements for reverse charge supplies: scope of tax and time of supply**

**93.**—(1) Tax is not charged on any reverse charge supply that takes place before 1 January 2020.

(2) Despite subsection (1), where, before 1 January 2020, an invoice is issued for a supply of services that gives rise to a reverse charge supply under section 14(2) and before 1 January 2020 —

- (a) no consideration or only a part of the consideration for the supply is paid; or
- (b) no services are performed or only a part of the services is performed,

tax is chargeable on the reverse charge supply on the amount of the invoice less the higher of the following amounts:

- (c) any part of the consideration paid before 1 January 2020;
- (d) the value of any services performed before 1 January 2020.

(3) The reverse charge supply in subsection (2) is treated as taking place on the later of —

- (a) 1 January 2020; and
- (b) the day on which the recipient is registered in accordance with the First Schedule.

(4) For the purposes of this section, where only a part of the services is performed, the value of the part of the supply so made is such value as is, in the opinion of the Comptroller, reasonably attributable to the part.

*[Act 52 of 2018 wef 01/01/2019]*

**FIRST SCHEDULE**

Sections 9, 38, 49(1)(f), 51(9) and 61

**REGISTRATION****Liability to be registered**

1.—(1) A person who makes taxable supplies but is not registered is liable to be registered in accordance with any of the following:

FIRST SCHEDULE — *continued*

(a) either —

- (i) at the end of any quarter the last day of which is a day before 1 January 2019, if the total value of all his taxable supplies made in Singapore in that quarter and the 3 quarters immediately preceding that quarter has exceeded \$1 million; or
- (ii) at the end of the year 2019 or a subsequent calendar year, if the total value of all his taxable supplies made in Singapore in that calendar year has exceeded \$1 million;

(b) at any time, if there are reasonable grounds for believing that the total value of his taxable supplies made in Singapore in the period of 12 months then beginning will exceed \$1 million.

*[S 415/2018 wef 25/06/2018]*

*[Act 52 of 2018 wef 01/01/2019]*

(2) Where a business carried on by a taxable person is transferred to another person as a going concern and the transferee is not registered at the time of the transfer, then the transferee becomes liable to be registered at that time —

(a) if —

- (i) for a business transferred before 1 January 2019, the total value of all the transferee's taxable supplies made in Singapore in the quarter in which the time of the transfer falls and the 3 quarters immediately preceding that quarter exceeds \$1 million; or
- (ii) for a business transferred on or after 1 January 2019, the total value of all the transferee's taxable supplies made in Singapore in the calendar year immediately preceding the calendar year in which the time of transfer falls exceeds \$1 million; or

(b) if there are reasonable grounds for believing that the total value of his taxable supplies made in Singapore in the period of 12 months then beginning will exceed \$1 million.

*[S 415/2018 wef 25/06/2018]*

*[Act 52 of 2018 wef 01/01/2019]*

(3) A person is not liable to be registered, as the case may be —

(a) by virtue of sub-paragraph (1)(a)(i) or (2)(a)(i) at the end of any quarter if the Comptroller is satisfied that the value of his taxable supplies made in Singapore in the next 4 quarters will not exceed \$1 million; or

*[Act 52 of 2018 wef 01/01/2019]*

(b) by virtue of sub-paragraph (1)(a)(ii) or (2)(a)(ii) at the end of any calendar year if the Comptroller is satisfied that the value of his taxable

FIRST SCHEDULE — *continued*

supplies made in Singapore in the next calendar year will not exceed \$1 million.

*[S 415/2018 wef 25/06/2018]*

*[Act 52 of 2018 wef 01/01/2019]*

(4) In determining the liability of a person to register by virtue of this paragraph, the taxable supplies mentioned in this paragraph exclude any reverse charge supplies of the person.

*[Act 52 of 2018 wef 01/01/2019]*

(5) *[Deleted by Act 52 of 2018 wef 01/01/2019]*

1A.—(1) A person who belongs in a country other than Singapore and makes any Seventh Schedule supply is liable to be registered —

(a) at the end of the year 2019 or any subsequent calendar year, if in that year —

(i) the total value of all his taxable supplies, and supplies outside Singapore which would have been taxable supplies if made in Singapore, has exceeded \$1 million; and

(ii) the total value of his Seventh Schedule supplies has exceeded \$100,000; or

(b) at any time on or after 1 January 2020, if there are reasonable grounds for believing that, in the period of 12 months then beginning —

(i) the total value of all his taxable supplies, and supplies outside Singapore which would have been taxable supplies if made in Singapore, will exceed \$1 million; and

(ii) the total value of his Seventh Schedule supplies will exceed \$100,000.

(2) Where a business carried on by a taxable person who belongs in a country other than Singapore and who makes any Seventh Schedule supply, is transferred on or after 1 January 2020 as a going concern to another person who belongs in a country other than Singapore and the transferee is not registered at the time of the transfer, then the transferee becomes liable to be registered at that time if —

(a) in the calendar year immediately preceding the calendar year in which the time of transfer falls —

(i) the total value of all his taxable supplies, and supplies outside Singapore which would have been taxable supplies if made in Singapore, has exceeded \$1 million; and

(ii) the total value of his Seventh Schedule supplies has exceeded \$100,000; or

FIRST SCHEDULE — *continued*

- (b) there are reasonable grounds for believing that, in the period of 12 months then beginning —
- (i) the total value of all his taxable supplies, and supplies outside Singapore which would have been taxable supplies if made in Singapore, will exceed \$1 million; and
  - (ii) the total value of his Seventh Schedule supplies will exceed \$100,000.
- (3) A person is not liable to be registered by virtue of sub-paragraph (1)(a)(i) or (2)(a)(i) at the end of any calendar year if the Comptroller is satisfied that, in the next calendar year —
- (a) the total value of his taxable supplies, and supplies outside Singapore which would be taxable supplies if made in Singapore, will not exceed \$1 million; or
  - (b) the value of his Seventh Schedule supplies will not exceed \$100,000.
- (4) Where a person is liable to be registered by virtue of this paragraph and paragraph 1, the Comptroller must register the person in accordance with paragraph 1 rather than this paragraph.
- (5) If a person registered by virtue of this paragraph subsequently becomes liable to be registered by virtue of paragraph 1, the person must inform the Comptroller —
- (a) within 30 days after the date on which the person becomes so liable; or
  - (b) if no particular day is identifiable as the day on which the person becomes so liable, within 30 days after the end of the quarter in which the person becomes so liable.

*[Act 52 of 2018 wef 01/01/2019]*

1B.—(1) A person who receives services mentioned in section 14(1)(a), but is not registered is liable to be registered —

- (a) at the end of the year 2019 or any subsequent calendar year, if in that year the total value of the supply of all such services received by him in Singapore has exceeded \$1 million, and the person is not entitled to claim the full amount of input tax credit under sections 19 and 20 in that calendar year; or
- (b) at any time on or after 1 January 2020, if there are reasonable grounds for believing that the total value of the supply of such services received by him in Singapore in the period of 12 months then beginning will exceed \$1 million, and the person is not entitled to claim the full

FIRST SCHEDULE — *continued*

amount of input tax credit under sections 19 and 20 in that period of 12 months.

(2) Where a business carried on by a taxable person who received services mentioned in section 14(1)(a) is transferred on or after 1 January 2020 as a going concern to another person and the transferee is not registered at the time of the transfer, the transferee becomes liable to be registered at that time if —

- (a) the total value of all supplies of services received by him in Singapore in the calendar year immediately preceding the year of the time of transfer has exceeded \$1 million, and the person is not entitled to claim the full amount of input tax credit under sections 19 and 20 in that calendar year; or
- (b) there are reasonable grounds for believing that the total value of all supplies of services received by him in Singapore in the period of 12 months then beginning will exceed \$1 million, and the person is not entitled to claim the full amount of input tax credit under sections 19 and 20 in that period of 12 months.

*[Act 52 of 2018 wef 01/01/2019]*

1C.—(1) In determining the value of a person's supplies for the purposes of paragraph 1(1)(a) or (2)(a), 1A(1)(a) or (2)(a) or 1B(1)(a) or (2)(a), supplies made at a time when he was previously registered must be disregarded if —

- (a) his registration was cancelled otherwise than under paragraph 14; and
- (b) the Comptroller is satisfied that before his registration was cancelled he had given the Comptroller all the information the Comptroller needed in order to determine whether to cancel the registration.

(2) In determining the value of a person's supplies for the purpose of paragraphs 1 and 1A, supplies of goods or services that are capital assets of the business in the course or furtherance of which they are supplied must be disregarded.

*[Act 52 of 2018 wef 01/01/2019]*

2.—(1) Without prejudice to section 47 and to paragraphs 1, 1A and 1B, if the Comptroller makes a direction under this paragraph, the persons named in the direction shall be treated as a single taxable person carrying on the activities of a business described in the direction and that taxable person shall be liable to be registered with effect from the date of the direction or, if the direction so provides, from such later date as may be specified therein.

*[Act 52 of 2018 wef 01/01/2019]*

(2) The Comptroller may make a direction under this paragraph naming any person where the Comptroller is satisfied —

FIRST SCHEDULE — *continued*

(a) that he —

- (i) is making or has made taxable supplies; or
- (ii) is a recipient within section 14(1);

*[Act 52 of 2018 wef 01/01/2019]*

(b) that the activities in the course of which he makes or made those taxable supplies or receives services mentioned in section 14(1)(a) (as the case may be) form only part of certain activities which should properly be regarded as those of the business described in the direction, the other activities being carried on concurrently or previously (or both) by one or more other persons;

*[Act 52 of 2018 wef 01/01/2019]*

(c) that, if all the taxable supplies of or the services mentioned in section 14(1)(a) received for (as the case may be) that business were taken into account, a person carrying on that business would, at the time of the direction, be liable to be registered by virtue of paragraph 1, 1A or 1B; and

*[Act 52 of 2018 wef 01/01/2019]*

(d) that the main reason or one of the main reasons for the person concerned carrying on the activities first referred to in sub-paragraph (b) in the way he does is the avoidance of a liability to be registered (whether that liability would be his, another person's or that of 2 or more persons jointly).

(3) A direction made under this paragraph shall be served on each of the persons named in it.

(4) Where, after a direction has been given under this paragraph specifying a description of business, it appears to the Comptroller that a person who has not been named in that direction is making taxable supplies or receiving services mentioned in section 14(1)(a) (as the case may be) in the course of activities which should properly be regarded as part of the activities of that business, the Comptroller may make and serve on him a supplementary direction referring to the earlier direction and the description of business specified in it and adding that person's name to those of the persons named in the earlier direction with effect from —

(a) the date on which he began to make those taxable supplies or receives the services mentioned in section 14(1)(a) (as the case may be); or

*[Act 52 of 2018 wef 01/01/2019]*

FIRST SCHEDULE — *continued*

- (b) if it was later, the date on which the single taxable person referred to in the earlier direction became liable to be registered.

*[Act 52 of 2018 wef 01/01/2019]*

(5) If, immediately before a direction (including a supplementary direction) is made under this paragraph, any person named in the direction is registered in respect of the taxable supplies made or services mentioned in section 14(1)(a) received (as the case may be) by him as mentioned in sub-paragraph (2) or (4), he shall cease to be liable to be so registered with effect from whichever is the later of —

- (a) the date with effect from which the single taxable person concerned became liable to be registered; and
- (b) the date of the direction.

*[Act 52 of 2018 wef 01/01/2019]*

(6) In relation to a business specified in a direction under this paragraph, the persons named in the direction, together with any person named in a supplementary direction relating to that business (being the persons who together are to be treated as the taxable person), are in sub-paragraphs (7) and (8) referred to as “the constituent members”.

(7) Where a direction is made under this paragraph, then, for the purposes of this Act —

- (a) the taxable person carrying on the business specified in the direction shall be registrable in such name as the persons named in the direction may jointly nominate by notice in writing given to the Comptroller not later than 14 days after the date of the direction or, in default of such a nomination, in such name as may be specified in the direction;
- (b) any supply of goods or services by or to one of the constituent members in the course of the activities of the taxable person shall be treated as a supply by or to that person;
- (c) each of the constituent members shall be jointly and severally liable for any tax due from the taxable person;
- (d) without prejudice to sub-paragraph (c), any failure by the taxable person to comply with any requirement imposed by or under this Act shall be treated as a failure by each of the constituent members severally; and
- (e) subject to sub-paragraphs (a) to (d), the constituent members shall be treated as a partnership carrying on the business of the taxable person

FIRST SCHEDULE — *continued*

and any question as to the scope of the activities of that business at any time shall be determined accordingly.

(8) If it appears to the Comptroller that any person who is one of the constituent members should no longer be regarded as such for the purposes of sub-paragraph (7)(c) and (d) and the Comptroller gives notice to that effect, that person shall not have any liability by virtue of those sub-paragraphs for anything done after the date specified in that notice and, accordingly, on that date he shall be treated as having ceased to be a member of the partnership referred to in sub-paragraph (7)(e).

## End of liability to be registered

3. A person that is registered by virtue of paragraph 1 ceases to be liable to be so registered at any time if the Comptroller is satisfied that —

- (a) in the period of 12 months then beginning, the value of the person's taxable supplies will not exceed \$1 million; and
- (b) sub-paragraph (a) applies for a reason other than that the person will cease making taxable supplies, or will suspend making them for a period of 30 days or more.

*[Act 52 of 2018 wef 01/01/2019]*

3A. A person that is registered by virtue of paragraph 1A ceases to be liable to be so registered at any time if the Comptroller is satisfied that —

- (a) in the period of 12 months then beginning —
  - (i) the total value of his taxable supplies, and supplies outside Singapore which would be taxable supplies if made in Singapore, will not exceed \$1 million; or
  - (ii) the value of his Seventh Schedule supplies will not exceed \$100,000; and
- (b) sub-paragraph (a) applies for a reason other than that the person will cease making taxable supplies or supplies which would be taxable supplies if made in Singapore, or will suspend making them for a period of 30 days or more.

*[Act 52 of 2018 wef 01/01/2019]*

3B. A person that is registered under paragraph 1B ceases to be liable to be so registered at any time if —

- (a) the Comptroller is satisfied that the value of his supplies mentioned in section 14(1) that will be so received in the period of 12 months then beginning will not exceed \$1 million; or



FIRST SCHEDULE — *continued*

- (b) the person is entitled to claim the full amount of input tax credit under sections 19 and 20 in the period of 12 months mentioned in sub-paragraph (a).

*[Act 52 of 2018 wef 01/01/2019]*

3C. In determining the value of a person's supplies for the purposes of paragraphs 3 and 3A, supplies of goods or services that are capital assets of the business in the course or furtherance of which they are supplied must be disregarded.

*[Act 52 of 2018 wef 01/01/2019]*

## Notification of liability and registration

4.—(1) A person who by virtue of paragraph 1(1)(a)(i) is liable to be registered at the end of any quarter must notify the Comptroller in such form as the Comptroller may determine of that liability within 30 days after the end of that quarter.

*[S 415/2018 wef 25/06/2018]*

(1A) A person who by virtue of paragraph 1(1)(a)(ii), 1A(1)(a) or 1B(1)(a) is liable to be registered at the end of any calendar year must notify the Comptroller in such form as the Comptroller may determine of that liability within 30 days after the end of that calendar year.

*[S 415/2018 wef 25/06/2018]*

*[Act 52 of 2018 wef 01/01/2019]*

(2) The Comptroller shall register any such person (whether or not he so notifies the Comptroller) with effect from the end of the month following the month in which the 30th day falls or from such earlier date as may be agreed between the Comptroller and him.

5.—(1) Subject to section 91(1) or (2) (as applicable), a person who by virtue of paragraph 1(1)(b), 1A(1)(b) or 1B(1)(b) is liable to be registered by reason of his supplies in any period shall notify the Comptroller in such form as the Comptroller may determine of that liability within 30 days of the beginning of that period.

*[Act 52 of 2018 wef 01/01/2019]*

(2) Subject to sub-paragraph (3), the Comptroller shall register any such person (whether or not he so notifies the Comptroller) with effect from the end of the 30 days or from such earlier date as may be agreed between the Comptroller and him.

(3) Where there are reasonable grounds for believing that, in the first 30 days of the period —

- (a) for a person liable to be registered by virtue of paragraph 1(1)(b), the value of such a person's taxable supplies will exceed \$1 million;

FIRST SCHEDULE — *continued*

- (b) for a person liable to be registered by virtue of paragraph 1A(1)(b) —
- (i) the total value of all his taxable supplies, and supplies outside Singapore which would have been taxable supplies if made in Singapore, will exceed \$1 million; and
  - (ii) the total value of his Seventh Schedule supplies will exceed \$100,000; or
- (c) for a person liable to be registered by virtue of paragraph 1B(1)(b), the total value of services mentioned in section 14(1)(a) received by him in Singapore will exceed \$1 million,

the Comptroller may, if he thinks fit, register the person with effect from the beginning of the period.

*[Act 52 of 2018 wef 01/01/2019]*

6.—(1) A person who becomes liable to be registered by virtue of paragraph 1(2), 1A(2) or 1B(2) shall notify the Comptroller of the liability within 30 days of the time when the business is transferred.

*[Act 52 of 2018 wef 01/01/2019]*

(2) The Comptroller shall register any such person (whether or not that person so notifies the Comptroller) with effect from the time when the business is transferred.

7. Where a person becomes liable to be registered at the same time, as the case may be —

- (a) by virtue of sub-paragraphs (1)(a)(i) and (2)(a)(i) of paragraph 1;  
*[Act 52 of 2018 wef 01/01/2019]*
- (b) by virtue of sub-paragraphs (1)(a)(ii) and (2)(a)(ii) of paragraph 1;  
*[Act 52 of 2018 wef 01/01/2019]*
- (c) by virtue of sub-paragraphs (1)(a) and (2)(a) of paragraph 1A; or  
*[Act 52 of 2018 wef 01/01/2019]*
- (d) by virtue of sub-paragraphs (1)(a) and (2)(a) of paragraph 1B,  
*[Act 52 of 2018 wef 01/01/2019]*

the Comptroller must register the person in accordance with paragraph 6(2) rather than paragraph 4(2).

*[S 415/2018 wef 25/06/2018]*

## Voluntary registration

8.—(1) Where a person who is not liable to be registered satisfies the Comptroller that he —

FIRST SCHEDULE — *continued*

- (a) makes supplies which are —
- (i) taxable supplies; or
  - (ii) exempt supplies of —
    - (A) financial services specified in paragraph 1 of Part I of the Fourth Schedule, where the financial services are international services under section 21(3); or
    - (B) investment precious metals referred to in paragraph 1A of Part I of the Fourth Schedule, where the supplies of the investment precious metals are supplies referred to in section 21(6), (6AA), (6A) or (7); or
- [Act 19/2012 wef 01/10/2012]*  
*[S 415/2018 wef 25/06/2018]*
- (b) is carrying on a business and intends to make such supplies in the course or furtherance of that business;  
*[Act 52 of 2018 wef 01/01/2019]*
- (c) is a person not belonging in Singapore and makes or is treated as making Seventh Schedule supplies; or  
*[Act 52 of 2018 wef 01/01/2019]*
- (d) is a recipient within section 14(1),  
*[Act 52 of 2018 wef 01/01/2019]*

the Comptroller may, subject to such conditions as the Comptroller may think fit to impose, and if that person so requests, register him with effect from such date as may be agreed between the Comptroller and him.

(2) Subject to paragraph 12(2), a person registered under sub-paragraph (1) shall remain registered for a period of not less than 2 years or such other shorter period as the Comptroller may determine.

(3) Conditions under sub-paragraph (1) —

- (a) may be imposed wholly or partly by reference to, or without reference to, any condition prescribed for the purposes of this paragraph; and
- (b) may (whenever imposed) be subsequently varied by the Comptroller.

(4) The Comptroller may cancel the registration of a person under this paragraph if he does not begin to make taxable supplies or receive services mentioned in section 14(1)(a) (as the case may be) by the date specified in his request or if he is in breach of any condition imposed under sub-paragraph (1).

*[Act 52 of 2018 wef 01/01/2019]*

9.—(1) Where a person who is not liable to be registered under this Act and is not already so registered satisfies the Comptroller that he —

FIRST SCHEDULE — *continued*

- (a) makes supplies within paragraph (b), (c) or (d) of section 20(2); or
- (b) is carrying on a business and intends to make such supplies in the course or furtherance of that business,

and (in either case) is within sub-paragraph (2), the Comptroller may, subject to such conditions as the Comptroller may think fit to impose, and if that person so requests, register him with effect from such date as may be agreed between the Comptroller and him.

(2) A person is within this sub-paragraph if —

- (a) he has a business establishment in Singapore or his usual place of residence is in Singapore; and
- (b) he does not make and does not intend to make taxable supplies.

(3) Conditions under sub-paragraph (1) —

- (a) may be imposed wholly or partly by reference to, or without reference to, any condition prescribed for the purposes of this paragraph; and
- (b) may (whenever imposed) be subsequently varied by the Comptroller.

(4) The Comptroller may cancel the registration of a person under this paragraph if he does not begin to make supplies referred to in sub-paragraph (1)(a) by the date specified in his request or if he is in breach of any condition imposed under sub-paragraph (1).

(5) For the purposes of this paragraph —

- (a) a person carrying on a business through a branch or an agency in Singapore shall be treated as having a business establishment in Singapore; and
- (b) “usual place of residence”, in relation to a body corporate, means the place where it is incorporated or otherwise legally constituted.

#### Cancellation of registration

12.—(1) Subject to sub-paragraph (2), where a registered person satisfies the Comptroller that he is not liable to be registered, the Comptroller shall, if that person so requests, cancel his registration with effect from the day on which the request is made or from such later date as may be agreed between the Comptroller and him.

(2) The Comptroller may refuse to cancel the registration of any person registered under paragraph 8 where the Comptroller is not satisfied that that person has ceased to make taxable supplies or receive services mentioned in

FIRST SCHEDULE — *continued*

section 14(1)(a) (as the case may be) and if he thinks it necessary for the protection of the revenue.

*[Act 52 of 2018 wef 01/01/2019]*

13.—(1) Where the Comptroller is satisfied that a registered person has ceased to be registrable, the Comptroller may cancel his registration with effect from the day on which he so ceased or from such later date as may be agreed between the Comptroller and him.

(2) In this paragraph and paragraph 14, “registrable” means liable or eligible to be registered under paragraph 8(1).

14. Where the Comptroller is satisfied that on the day on which a registered person was registered he was not registrable, the Comptroller may cancel his registration with effect from that day.

Exemption from registration

15.—(1) Notwithstanding the preceding provisions of this Schedule, where a person who makes or intends to make taxable supplies satisfies the Comptroller that any such supply is zero-rated or would be zero-rated if he were a taxable person, the Comptroller may, if he thinks fit and on that person’s request, exempt him from registration until it appears to the Comptroller that the request should no longer be acted upon or is withdrawn.

(1A) Despite the preceding provisions of this Schedule, where a person who is or intends to be a recipient under section 14(2), satisfies the Comptroller that the person makes substantial zero-rated supplies out of his total taxable supplies (excluding any reverse charge supplies), the Comptroller may, if the Comptroller thinks fit and on that person’s request, exempt that person from registration until it appears to the Comptroller that the request should no longer be acted upon or is withdrawn.

*[Act 52 of 2018 wef 01/01/2019]*

(2) Where there is a material change in the nature of the supplies made by a person exempted from registration under this paragraph, he shall notify the Comptroller of the change —

(a) within 30 days of the date on which it occurred; or

(b) if no particular day is identifiable as the day on which it occurred, within 30 days of the end of the quarter in which it occurred.

(3) Where there is a material alteration in any quarter in the proportion of taxable supplies of such a person that are zero-rated, he shall notify the Comptroller of the alteration within 30 days of the end of the quarter.

FIRST SCHEDULE — *continued*

## Supplementary

16. The value of a supply of goods or services shall be determined for the purposes of this Schedule on the basis that no tax is chargeable on the supply.

17.—(1) Any notification required or request made under this Schedule shall be made in such form and shall contain such particulars as the Comptroller may determine.

(2) Any person who is required under this Schedule to notify the Comptroller of his liability to be registered or who requests to be registered shall include in his notification or request a declaration to the effect that all the information entered in or accompanying it is true and complete.

(3) Where the notification or request referred to in sub-paragraph (2) is made by a partnership, it shall include, on such form as the Comptroller may determine, the name, address and signature of each partner.

(4) Every registered person except one to whom paragraph 10, 11, 12, 13 or 14 applies shall, within 30 days after any change has been made in the name, constitution or ownership of his business, or after any other event has occurred which may necessitate the variation of the register or cancellation of his registration, notify the Comptroller in writing of such change or event and furnish him with the full particulars thereof.

18.—(1) References in this Schedule to registration are references to registration in a register kept with the Comptroller in such form as he may determine for the purposes of this Act and references in this Schedule to supplies are references to supplies made or, for services mentioned in section 14(1)(a), received in the course or furtherance of a business.

*[Act 52 of 2018 wef 01/01/2019]*

(2) The Comptroller may allow inspection of the register referred to in sub-paragraph (1) under such circumstances and on such terms as he may impose.

*[S 107/94]*

19. References in this Schedule to a person making taxable supplies or receiving services mentioned in section 14(1)(a) (as the case may be) shall include a reference to all the members of a partnership where such persons are carrying on business in partnership.

*[UK VAT Act 1983, Sch. 1]*

*[Act 52 of 2018 wef 01/01/2019]*

**SECOND SCHEDULE**Sections 10, 12(6), (7) and 8(c), 39(5)  
and 41(6)**MATTERS TO BE TREATED AS SUPPLY OF GOODS OR SERVICES****Transfer**

1.—(1) Any transfer of the whole property in goods is a supply of goods; but, subject to sub-paragraph (2), the transfer —

- (a) of any undivided share of the property; or
- (b) of the possession of goods,

is a supply of services.

(2) If the possession of goods is transferred —

- (a) under an agreement for the sale of the goods; or
- (b) under agreements which expressly contemplate that the property also will pass at some time in the future (determined by, or ascertainable from, the agreements but in any case not later than when the goods are fully paid for),

it is then in either case a supply of the goods.

**Treatment or process**

2. Where a person produces goods by applying to another person's goods a treatment or process, he shall be treated as supplying those goods.

**Supply of utilities, etc.**

3. The supply of any form of power (including electricity), gas, water, light, heat, refrigeration, air-conditioning or ventilation is a supply of goods.

**Interest in land**

4. The grant, assignment or surrender of any interest in or right over land or of any licence to occupy land is a supply of goods.

**Transfer or disposal of business assets**

5.—(1) Subject to sub-paragraph (2), where goods forming part of the assets of a business are transferred or disposed of by or under the directions of the person carrying on the business so as no longer to form part of those assets, whether or not for a consideration, that is a supply by him of the goods.

SECOND SCHEDULE — *continued*

(2) Sub-paragraph (1) does not apply where the transfer or disposal is —

- (a) a gift of goods made in the course or furtherance of the business where the cost to the donor is not more than \$200;
- (b) a gift, to an actual or potential customer of the business, of an industrial or commercial sample in a form not ordinarily available for sale to the public.

*[S 487/2012 wef 01/10/2012]*

(3) Where by or under the direction of a person carrying on a business, goods held or used for the purposes of the business are put to any private use or are used, or made available to any person for use, for any purpose other than a purpose of the business, whether or not for a consideration, that is a supply of services.

(4) Neither sub-paragraph (1) nor sub-paragraph (3) shall require anything which a person carrying on a business does otherwise than for a consideration in relation to any goods to be treated as a supply except in a case where —

- (a) credit for input tax has been allowed to that person in whole or in part in respect of the supply of those goods or anything comprised in them to, or the importation of those goods or anything comprised in them by or for, the person; or
- (b) the goods comprise assets of another business transferred to the person as a going concern by another taxable person.

*[S 487/2012 wef 01/10/2012]*

(5) Anything which is a supply of goods or services by virtue of sub-paragraph (1) or (3) is to be treated as made in the course or furtherance of the business (if it would not otherwise be so treated); and in the case of a business carried on by an individual —

- (a) sub-paragraph (1) applies to any transfer or disposition of goods in favour of himself personally; and
- (b) sub-paragraph (3) applies to goods used, or made available for use, by himself personally.

6. Where, in the case of a business carried on by a taxable person, goods forming part of the assets of the business are, under any power exercisable by another person —

- (a) supplied by way of sale; or
- (b) used in the making of any supply (other than a supply by way of sale),

by the other person in or towards satisfaction of a debt owed by the taxable person, the supply by the other person shall be a supply of goods or a supply of services



SECOND SCHEDULE — *continued*

determined in accordance with this Act and be deemed to be made by the taxable person in the course or furtherance of his business.

*[S 328/2007 wef 01/07/2007]*

7.—(1) Where a person ceases to be a taxable person, any goods then forming part of the assets of a business carried on by him shall be deemed to be supplied by him in the course or furtherance of his business immediately before he ceases to be a taxable person, unless —

- (a) the business is transferred as a going concern to another taxable person;
- (b) the business is carried on by another person who is deemed to be a taxable person under section 32(4); or
- (c) the value of deemed supply would not be more than \$10,000.

(2) This paragraph does not apply to any goods where the taxable person can show to the satisfaction of the Comptroller —

- (a) that no credit for input tax in respect of the supply or importation of the goods has been allowed to him; and
- (b) that the goods were not acquired by him as part of the assets of a business which was transferred to him as a going concern by another taxable person.

8.—(1) Subject to sub-paragraphs (2) and (3), paragraphs 5 to 7 shall have effect in relation to land forming part of the assets of, or held or used for the purposes of, a business as if it were goods forming part of the assets of, or held or used for the purposes of, a business.

(2) In the application of those paragraphs by virtue of sub-paragraph (1), references to transfer, disposition or sale shall have effect as references to the grant or assignment of any interest in, right over or licence to occupy the land concerned.

(3) Except in relation to a grant or assignment otherwise than for a consideration, in the application of paragraph 5(1) by virtue of sub-paragraph (1), the reference to a supply of goods shall have effect as a reference to a supply of services.

*[UK VAT Act 1983, Sch. 2]*

9. In paragraphs 5 and 7 —

- (a) a reference to a person carrying on a business includes a reference to any persons or person, as the case may be, carrying on a business for which a bare trustee holds any goods; and

SECOND SCHEDULE — *continued*

- (b) a reference to goods forming part of the assets of the business carried on by a person includes a reference to goods held by a bare trustee for the business of the persons or person, as the case may be.

*[Act 31 of 2014 wef 01/01/2015]*

## THIRD SCHEDULE

Sections 17(1) and (6), 18(1) and  
49(1)(g)

## VALUATION — SPECIAL CASES

## Open market value

1.—(1) Where —

- (a) the value of a supply made by a taxable person for a consideration in money is (apart from this paragraph) less than its open market value;
- (b) the person making the supply is connected with the person to whom it is made; and
- (c) if the supply is a taxable supply the person to whom the supply is made is not entitled under sections 19 and 20 to credit for all the tax on the supply,

the Comptroller may direct that the value of the supply shall be taken to be its open market value.

(2) A direction under this paragraph shall be given by notice in writing to the person making the supply, but no direction may be given more than 3 years after the time of the supply.

(3) A direction given to a person under this paragraph in respect of a supply made by him may include a direction that the value of any supply —

- (a) which is made by him after giving of the notice, or after such later date as may be specified in the notice; and

(b) as to which the conditions in sub-paragraph (1)(a) to (c) are satisfied, shall be taken to be its open market value.

(4) This paragraph shall not apply to a supply to which paragraph 10 applies.

2. *[Deleted by Act 20/2010 wef 01/01/2011]*

## Connected persons

3.—(1) For the purposes of this Act, any question whether a person is connected with another shall be determined in accordance with the following provisions of

THIRD SCHEDULE — *continued*

this paragraph (any provision that one person is connected with another being taken to mean that they are connected with one another).

(2) A person is connected with an individual if that person is the individual's wife or husband, or is a relative, or the wife or husband of a relative, of the individual or of the individual's wife or husband.

(3) A person, in his capacity as trustee of a settlement, is connected with any individual who in relation to the settlement is a settlor, with any person who is connected with such an individual and with a body corporate which is connected with that settlement.

(4) Except in relation to acquisitions or disposals of partnership assets pursuant to bona fide commercial arrangements, a person is connected with any person with whom he is in partnership, and with the wife or husband or relative of any individual with whom he is in partnership.

(5) A company is connected with another company —

(a) if the same person has control of both, or a person has control of one and persons connected with him, or he and persons connected with him, have control of the other; or

(b) if a group of 2 or more persons has control of each company, and the groups either consist of the same persons or could be regarded as consisting of the same persons by treating (in one or more cases) a member of either group as replaced by a person with whom he is connected.

(6) A company is connected with another person if that person has control of it or if that person and persons connected with him together have control of it.

(7) Any 2 or more persons acting together to secure or exercise control of a company shall be treated in relation to that company as connected with one another and with any person acting on the directions of any of them to secure or exercise control of the company.

(8) In this paragraph —

“business trust” has the same meaning as in the Business Trusts Act (Cap. 31A);

*[S 676/2008 wef 01/01/2009]*

“company” includes any body corporate or unincorporated association, but does not include a partnership, and this section shall apply in relation to any unit trust scheme or business trust scheme as if the scheme were a

THIRD SCHEDULE — *continued*

company and as if the rights of the unit holders were shares in the company;

*[S 676/2008 wef 01/01/2009]*

“control” shall be construed in accordance with paragraph 4;

“relative” means brother, sister, ancestor or lineal descendant.

## Meaning of control

4.—(1) For the purposes of paragraph 3, a person shall be taken to have control of a company if he exercises, or is able to exercise or is entitled to acquire, direct or indirect control over the company’s affairs, and in particular, but without prejudice to the generality of the preceding words, if he possesses or is entitled to acquire —

(a) the greater part of the total number of issued shares of the company or of the voting power in the company;

(b) such part of the total number of issued shares of the company as would, if the whole of the income of the company were in fact distributed among the participators (without regard to any rights which he or any other person has as a loan creditor), entitle him to receive the greater part of the amount so distributed; or

*[S 395/2006 wef 01/07/2006]*

(c) such rights as would, in the event of the winding up of the company or in any other circumstances, entitle him to receive the greater part of the assets of the company which would then be available for distribution among the participators.

(2) Where 2 or more persons together satisfy any of the conditions of sub-paragraph (1), they shall be taken to have control of the company.

(3) For the purposes of sub-paragraphs (1) and (6), a person shall be treated as entitled to acquire anything which he is entitled to acquire at a future date, or will at a future date be entitled to acquire.

*[S 107/94]*

(4) For the purposes of sub-paragraphs (1) and (2), there shall be attributed to any person any rights or powers of a nominee for him, that is to say, any rights or powers which another person possesses on his behalf or may be required to exercise on his direction or behalf.

(5) For the purposes of this paragraph, a “participator” is, in relation to any company, a person having a share or interest in the capital or income of the company.

*[S 107/94]*

THIRD SCHEDULE — *continued*

(6) Without prejudice to the generality of sub-paragraph (5), a “participator” includes —

- (a) any person who possesses, or is entitled to acquire, share capital or voting rights in the company;
- (b) any loan creditor of the company;
- (c) any person who possesses, or is entitled to acquire, a right to receive or participate in distributions of the company or any amounts payable by the company (in cash or in kind) to loan creditors by way of premium on redemption; and
- (d) any person who is entitled to secure that income or assets (whether present or future) of the company will be applied, directly or indirectly, for his benefit.

5.—(1) Where goods or services are supplied for a consideration in money and on terms allowing a discount for prompt payment, the consideration shall be taken for the purposes of section 17 as reduced by the discount, whether or not payment is made in accordance with those terms.

(2) This paragraph shall not apply where the terms include any provision for payment by instalments.

6. [*Deleted by Act 20/2010 wef 01/01/2011*]

7. [*Deleted by Act 19/2009 wef 01/01/2010*]

## Business assets

8.—(1) Where there is a supply of goods by virtue of —

- (a) paragraph 5(1) of the Second Schedule (but otherwise than for a consideration); or
- (b) paragraph 7 of the Second Schedule,

the value of the supply shall be determined in accordance with sub-paragraphs (2) and (3) except where paragraph 10 applies.

(2) The value of a supply referred to in sub-paragraph (1) shall be taken to be —

- (a) such consideration in money as would be payable by the person making the supply if he were, at the time of the supply, to purchase goods identical in every respect (including age and condition) to the goods concerned;
- (b) where the value cannot be ascertained in accordance with sub-paragraph (a), such consideration in money as would be payable

THIRD SCHEDULE — *continued*

by the person making the supply if he were, at the time of the supply, to purchase goods similar to, and of the same age and condition as, the goods concerned; or

- (c) where the value cannot be ascertained in accordance with sub-paragraph (a) or (b), the cost of producing the goods concerned if they were produced at the time of the supply.

(3) For the purposes of sub-paragraph (2), the amount of consideration in money that would be payable by any person if he were to purchase any goods shall be taken to be the amount that would be payable after the deduction of any amount included in the purchase price in respect of tax on the supply of the goods to that person.

[S 649/2002]

9. Where there is a supply of services by virtue of —

- (a) an order made under section 10(3); or  
(b) paragraph 5(3) of the Second Schedule (but otherwise than for a consideration),

the value of the supply shall be taken to be the full cost to the taxable person of providing the services except where paragraph 10 applies.

#### Employees' benefits

10.—(1) This paragraph shall apply to a supply of goods or services, whether or not for a consideration, which is made by an employer and consists of —

- (a) the provision in the course of catering of food or beverages to his employees; or  
(b) the provision of accommodation for his employees in a hotel, inn, boarding house or similar establishment.

(2) The value of a supply to which this paragraph applies shall be taken to be nil unless the supply is for a consideration consisting wholly or partly of money, and in that case its value shall be determined without regard to any consideration other than money.

#### Foreign exchange

11.—(1) Subject to this paragraph, where any sum relevant for determining value is expressed in a currency other than Singapore currency, it is to be

THIRD SCHEDULE — *continued*

converted into Singapore currency at the selling rate of exchange prevailing in Singapore at the time when the supply takes place.

[20/2010 wef 01/01/2011]

[4/2003]

(1A) Where any sum relevant for determining the value of a Seventh Schedule supply is expressed in a currency other than Singapore currency, it is to be converted into Singapore currency at the selling rate of exchange prevailing in Singapore at one of the following times at the option of the taxable person:

- (a) the time of the supply;
- (b) the last day of the prescribed accounting period applicable to the supply;
- (c) the time of the filing of the return in relation to the supply.

[Act 52 of 2018 wef 01/01/2019]

(1B) An option chosen by the taxable person under sub-paragraph (1A) must be applied —

- (a) in relation to all Seventh Schedule supplies made by the taxable person; and
- (b) unless the Comptroller otherwise allows, for at least one year after the first time the option is used.

[Act 52 of 2018 wef 01/01/2019]

(2) Where the Comptroller has issued a notice in writing which, for the purposes of this paragraph, specifies —

- (a) rates of exchange; or
- (b) methods of determining rates of exchange,

a rate specified in or determined in accordance with the notice, as for the time being in force, shall apply (instead of the rate for which sub-paragraph (1) or (1A) provides) in the case of any supply by a person who opts, in such manner as may be allowed by the Comptroller, for the use of that rate in relation to that supply.

[Act 52 of 2018 wef 01/01/2019]

(3) An option for the purposes of sub-paragraph (2) for the use of a particular rate or method of determining a rate —

- (a) shall not be exercised by any person except in relation to all such supplies by him as are of such description or after such date as may be specified in the notice under sub-paragraph (2); and
- (b) shall not be withdrawn or varied except with the consent of the Comptroller and in such manner as he may require.

THIRD SCHEDULE — *continued*

(4) The Comptroller may, by a notice in writing issued under sub-paragraph (2), allow a person to apply to the Comptroller for the use, for the purpose of valuing some or all of his supplies, of a rate or method of determining rates of exchange which is different from any which would otherwise apply.

(5) On an application made in accordance with any notice under sub-paragraph (4), the Comptroller may authorise the use with respect to the applicant of such a rate or method of determining rates of exchange, in such circumstances, in relation to such supplies and subject to such conditions as he thinks fit.

## Taxes or duties imposed by reason of supply

12. Where any taxes or duties other than goods and services tax, including entertainments duty, excise duty, betting and sweepstake duties, cess, film hire duty, lotteries duty and tax imposed under the Statutory Boards (Taxable Services) Act (Cap. 318) but excluding stamp duty are imposed or levied by reason of the supply of goods or services, the value of the supply shall include the amount of such taxes or duties.

## Residential premises

13.—(1) Where a supply consists of a lease of any building, flat or tenement which is used or to be used principally for residential purposes and a lease or hire of any furniture, furnishings, fittings, appliances or effects, the value of the monthly rent for the lease of the building, flat or tenement shall be —

- (a) taken as one-twelfth of the annual value ascribed to such building, flat or tenement in the Valuation List, currently in force, as prepared by the Chief Assessor under section 10 of the Property Tax Act (Cap. 254); or
- (b) where no annual value has been ascribed to such building, flat or tenement in the Valuation List, such amount as the Comptroller may determine.

[20/2010 wef 01/01/2011]

(2) For the purpose of sub-paragraph (1), the Minister may, by order published in the *Gazette*, provide that any building, flat or tenement is to be included, or is not to be included, as a building, flat or tenement used or to be used principally for residential purposes.

[20/2010 wef 01/01/2011]

## Motor vehicles

14. Where a taxable person makes a supply (other than a supply to which section 23 applies) of any used motor vehicle which was registered under the Road



THIRD SCHEDULE — *continued*

Traffic Act (Cap. 276) pursuant to a previous supply of that motor vehicle, the value of the supply shall be reduced by 50%.

*[UK VAT Act 1983, Sch. 4]*

## FOURTH SCHEDULE

Sections 14(1) and 22

## PART I

## EXEMPT SUPPLIES

## Finance

## 1. The following financial services:

- (a) the operation of any current, deposit or savings account;
- (b) the exchange of currency (whether effected by the exchange of bank notes, currency notes or coin, by crediting or debiting accounts, or otherwise) other than the supply of a note or a coin as a collector's item, investment article or item of numismatic interest;  
*[S 852/2012 wef 01/01/2015]*
- (c) any supply by a person carrying on a credit card, charge card or similar payment card operation made directly in connection with that operation to a person who accepts the card used in the operation when presented to him in payment for goods or services;
- (d) the issue, payment, collection or transfer of ownership of any note or order for payment, cheque or letter of credit or the notification of the issue of a letter of credit;
- (e) the issue, allotment, transfer of ownership, drawing, acceptance or endorsement of a debt security;
- (f) the issue, allotment or transfer of ownership of an equity security;
- (g) the provision of any loan, advance or credit;
- (h) the provision of the facility of instalment credit finance in a hire-purchase, conditional sale or credit sale agreement for which facility a separate charge is made and disclosed to the recipient of the supply of goods;
- (i) the transfer or assignment of the provision of the facility of instalment credit finance in a hire-purchase agreement;

FOURTH SCHEDULE — *continued*

- (j) the provision or assignment of a derivative that does not lead to any delivery of goods or supply of taxable services;  
*[S 852/2012 wef 01/01/2015]*
- (k) the renewal or variation of a debt security, equity security or contract for the provision of any loan, advance or credit;
- (l) the provision, or transfer of ownership, of a life insurance contract;
- (la) the provision of insurance cover or annuities under any specified CPF scheme;  
*[S 391/2009 wef 01/09/2009]*
- (m) *[Deleted by S 852/2014 wef 01/01/2015]*
- (n) the provision or assignment of any contract for the sale of any unallocated commodity which does not lead to a delivery of the commodity from the seller to the buyer;  
*[S 852/2012 wef 01/01/2015]*
- (o) *[Deleted by S 852/2014 wef 01/01/2015]*
- (p) the issue or transfer of ownership of a unit under any unit trust or business trust;  
*[S 676/2008 wef 01/01/2009]*
- (q) the arrangement, provision, or transfer of ownership, of any contract of re-insurance;
- (r) the provision of financing in connection with a qualifying Islamic financial arrangement in relation to non-residential property, for which the provider of the financing derives an effective return;  
*[S 107/94; S 204/2000]*  
*[S 676/2008 wef 01/01/2009]*  
*[S 567/2010 wef 01/10/2010]*
- (ra) the provision of financing in connection with a qualifying Islamic financial arrangement in relation to an asset, for which the provider of the financing derives an effective return;  
*[S 692/2011 wef 01/01/2012]*
- (rb) the provision of financing in connection with a qualifying Islamic financial arrangement in relation to an asset which is jointly acquired by a provider of the financing and a purchaser, for which the provider of the financing derives an effective return;  
*[S 692/2011 wef 01/01/2012]*

FOURTH SCHEDULE — *continued*

- (rc) the provision of financing in connection with a qualifying Islamic financial arrangement in relation to the construction of an asset, for which the provider of the financing derives an effective return;  
[S 692/2011 wef 01/01/2012]
- (s) the issue or transfer of ownership of Islamic debt securities under an Islamic debt securities arrangement;  
[S 567/2010 wef 01/10/2010]
- (t) the provision of financing under an Islamic debt securities arrangement for which the provider of the financing derives an effective return;  
[S 567/2010 wef 01/10/2010]  
[S 692/2011 wef 01/01/2012]
- (u) the provision of financing by one bank to another bank under a qualifying Islamic agency arrangement.  
[S 692/2011 wef 01/01/2012]

## Investment Precious Metals

1A. The supply of any investment precious metal specified in Part II, other than a supply that is treated as a supply of such goods pursuant to paragraph 2 of the Second Schedule.

[Act 19/2012 wef 01/10/2012]

## Land

2. The grant, assignment or surrender of any interest in or right over land of any of the following descriptions or of any licence to occupy such land:

- (a) any vacant land zoned “Residential” in the Master Plan under the Planning Act (Cap. 232) and used or to be used for residential purposes or for the purposes of condominium development;  
[Act 37 of 2017 wef 01/01/2018]
- (b) any land where the supply is made by the Government or such public authority as may be approved by the Minister or such other person as the Minister may appoint, and the land —
- (i) is approved exclusively for residential or condominium development; and
- (ii) is vacant, or has any building on it that is required by the Government or the public authority to be demolished;  
[Act 37 of 2017 wef 01/01/2018]

FOURTH SCHEDULE — *continued*

- (c) any land or part of any land with any building on the land or part, being a building which is used or to be used principally for residential purposes, but not if —
- (i) the land or part is supplied by the Government or such public authority as may be approved by the Minister or such other person as the Minister may appoint;
  - (ii) the building on the land or part is required by the Government or the public authority to be demolished; and
  - (iii) the land or part (with the building demolished) is not approved exclusively for residential or condominium development.

*[Act 37 of 2017 wef 01/01/2018]*

## PART II

## EXEMPT IMPORTS

## Investment Precious Metals

1. Subject to paragraphs 1A and 2, the following precious metals:

- (a) gold which —
- (i) is in the form of a bar, an ingot or a wafer;
  - (ii) is of a purity of at least 99.5%; and
  - (iii) possesses investment characteristics;
- (b) silver which —
- (i) is in the form of a bar, an ingot or a wafer;
  - (ii) is of a purity of at least 99.9%; and
  - (iii) possesses investment characteristics;
- (c) platinum which —
- (i) is in the form of a bar, an ingot or a wafer;
  - (ii) is of a purity of at least 99%; and
  - (iii) possesses investment characteristics;
- (d) any of the following gold coins which is or was legal tender in its country of origin, and is of a purity of at least 99.5%:
- (i) America Buffalo coin;
  - (ii) Australia Kangaroo Nugget coin;

FOURTH SCHEDULE — *continued*

- (iii) Australia Lunar coin;
  - (iii*a*) Australia RAM Kangaroo coin;  
*[S 312/2018 wef 23/05/2018]*
  - (iv) Austria Philharmonic coin;  
*[S 396/2016 wef 01/09/2016]*
  - (v) Canada Maple Leaf coin;
  - (v*a*) Canada Call of the Wild series coin;  
*[S 374/2017 wef 09/07/2017]*  
*[S 312/2018 wef 23/05/2018]*
  - (vi) China Panda coin;
  - (vii) Malaysia Kijang Emas coin;
  - (viii) Mexico Libertad coin;
  - (ix) Singapore Lion coin;
  - (x) United Kingdom Britannia coin;  
*[S 828/2013 wef 01/01/2014]*
  - (xi) United Kingdom Lunar coin;  
*[S 396/2016 wef 01/09/2016]*
  - (xii) United Kingdom The Queen's Beasts series coin;  
*[S 396/2016 wef 01/09/2016]*  
*[S 312/2018 wef 23/05/2018]*
- (e) any of the following silver coins which is or was legal tender in its country of origin, and is of a purity of at least 99.9%:
- (i) America Eagle coin;
  - (i*a*) Armenia Noah's Ark coin;  
*[S 396/2016 wef 01/09/2016]*
  - (i*aa*) Australia Funnel-Web Spider coin;  
*[S 312/2018 wef 23/05/2018]*
  - (i*b*) Australia Kangaroo coin;  
*[S 396/2016 wef 01/09/2016]*
  - (ii) Australia Kookaburra coin;
  - (iii) Australia Koala coin;
  - (iv) Australia Lunar coin;
  - (v) Australia Saltwater Crocodile coin;  
*[S 396/2016 wef 01/09/2016]*

FOURTH SCHEDULE — *continued*

- (vi) Austria Philharmonic coin;  
[S 396/2016 wef 01/09/2016]
  - (via) Canada Birds of Prey series coin;  
[S 396/2016 wef 01/09/2016]  
[S 312/2018 wef 23/05/2018]
  - (vib) Canada Maple Leaf coin;  
[S 396/2016 wef 01/09/2016]
  - (viba) Canada Superman™ S-Shield coin;  
[S 312/2018 wef 23/05/2018]
  - (vibb) Canada Tree of Life coin;  
[S 312/2018 wef 23/05/2018]
  - (vic) Canada Wildlife series coin;  
[S 396/2016 wef 01/09/2016]  
[S 312/2018 wef 23/05/2018]
  - (vii) China Panda coin;
  - (viii) Mexico Libertad coin;
  - (ix) United Kingdom Britannia coin;  
[S 828/2013 wef 01/01/2014]
  - (x) United Kingdom Lunar coin;  
[S 396/2016 wef 01/09/2016]
  - (xi) United Kingdom The Queen's Beasts series coin;  
[S 396/2016 wef 01/09/2016]  
[S 312/2018 wef 23/05/2018]
- (f) any of the following platinum coins which is or was legal tender in its country of origin, and is of a purity of at least 99%:
- (i) America Eagle coin;
  - (ii) Australia Koala coin;
  - (iii) Australia Platypus coin;
  - (iv) Austria Philharmonic coin;  
[S 396/2016 wef 01/09/2016]
  - (v) Canada Maple Leaf coin;  
[S 396/2016 wef 01/09/2016]  
[S 396/2016 wef 01/09/2016]  
[S 312/2018 wef 23/05/2018]
  - (vi) United Kingdom Britannia coin;  
[S 312/2018 wef 23/05/2018]

FOURTH SCHEDULE — *continued*

(vii) United Kingdom Lunar coin;

*[S 312/2018 wef 23/05/2018]*

(viii) United Kingdom The Queen's Beasts series coin.

*[S 312/2018 wef 23/05/2018]*

1A. Paragraph 1(a), (b) and (c) shall not include any bar, ingot or wafer that is a decorative bar, ingot or wafer or a collector's bar, ingot or wafer.

*[S 396/2016 wef 01/09/2016]*

2. Paragraph 1(d), (e) and (f) shall not include any coin that is a proof coin, a numismatic coin or a collector's coin.

*[S 496/2012 wef 01/10/2012]*

## PART III

## INTERPRETATION AND APPLICATION

## Interpretation

1. In this Schedule —

“business trust” has the same meaning as in the Business Trusts Act (Cap. 31A);

*[S 676/2008 wef 01/01/2009]*

“credit” includes —

(a) the supply of credit by a person, in connection with a supply of goods or services by him, for which a separate charge is made and disclosed to the recipient of the supply of goods or services;

(b) the discounting of any bill of exchange, promissory note, invoice or any similar instrument or debt security; and

(c) the supply of credit by way of factoring of debts and forfaiting,

but excludes the supply of a credit card, charge card or similar payment card made to a cardholder for which a fee for joining or subscription is charged other than the provision of credit for which a separate charge in respect of interest is made and disclosed;

“debt security” means any interest in or right to be paid money that is, or is to be, owing by any person or any option to acquire any such interest or right but excludes a contract of insurance and an estate or interest in land, other than an estate or interest as mortgagee or chargeholder;

FOURTH SCHEDULE — *continued*

“derivative” means any financial instrument that derives its value from an underlying financial asset, index or other investment, and includes options, swaps and credit default swaps;

[S 852/2012 wef 01/01/2015]

“effective return” means —

- (a) in the case of a qualifying Islamic financial arrangement in relation to non-residential property in the circumstances described in paragraph (a)(ii)(A) of the definition of that arrangement, the difference between the price of the non-residential property sold by the provider of the financing to the purchaser over the cost of the non-residential property bought by the provider of the financing;
- (b) in the case of a qualifying Islamic financial arrangement in relation to non-residential property in the circumstances described in paragraph (a)(ii)(B) of the definition of that arrangement, the difference between the total of the lease payments made by the purchaser over the cost of the non-residential property bought by the provider of the financing;
- (c) in the case of a qualifying Islamic financial arrangement in relation to an asset acquired by a provider of the financing, the difference between the price of the asset sold by the provider of the financing to the bank over the cost of the asset bought by the bank on behalf of the provider of the financing;
- (d) in the case of a qualifying Islamic financial arrangement in relation to an asset jointly acquired by a provider of the financing and a purchaser, the difference between the total amount of —
  - (i) the money payable by the purchaser for the interest in the asset belonging to the provider of the financing;
  - (ii) any lease payments for the lease of the asset;
  - (iii) any moneys payable for the subsequent use of any portion of the asset referred to in sub-paragraph (c)(v) of the definition of “qualifying Islamic financial arrangement”, as may be applicable; and
  - (iv) any moneys payable in the event of an early termination of the arrangement referred to in sub-paragraph (c)(vi) of the definition of “qualifying Islamic financial arrangement”, as may be applicable,



FOURTH SCHEDULE — *continued*

and the money provided by the provider of the financing for the joint purchase of the asset;

- (e) in the case of a qualifying Islamic financial arrangement in relation to the construction of an asset where the asset is constructed or a comparable asset substituted therefor, the difference between the total amount of money payable by the purchaser for the asset or the comparable asset and the amount of money provided by the provider of the financing for the construction of the asset; and
- (f) in the case of an Islamic debt securities arrangement, the payments referred to in paragraph (b) of the definition of “Islamic debt securities;

[S 692/2011 wef 01/01/2012]

“equity security” means any interest in or right to a share in the capital of a body corporate or any option to acquire any such interest or right but excludes a contract of insurance and an estate or interest in land, other than an estate or interest as mortgagee or chargeholder;

“Islamic debt securities” means debt securities and trust certificates —

- (a) which are endorsed by any *Shari’ah* council or body, or by any committee formed for the purpose of providing guidance on compliance with *Shari’ah* law; and
- (b) where the amounts payable from such securities and trust certificates are periodic and supported by a regular stream of receipts from underlying assets;

[S 567/2010 wef 01/10/2010]

“Islamic debt securities arrangement” means an arrangement under which —

- (a) immovable properties in Singapore, or all or part of the beneficial interest therein, are acquired by a special purpose vehicle from a person (referred to in this definition as the originator) where the acquisition is funded through the issuance of Islamic debt securities by the special purpose vehicle;
- (b) the immovable properties are leased by the special purpose vehicle to the originator; and
- (c) the immovable properties, or all or part of the beneficial interest therein referred to in paragraph (a), are re-acquired by the originator upon the maturity of the Islamic debt securities;

[S 567/2010 wef 01/10/2010]

FOURTH SCHEDULE — *continued*

“life insurance contract” means a contract for the provision of a life policy within the meaning of the Insurance Act (Cap. 142);

“Monetary Authority of Singapore” means the Monetary Authority of Singapore established under section 3 of the Monetary Authority of Singapore Act (Cap. 186);

[28/2007 wef 17/02/2006]

“non-residential property” means any land, building, flat or tenement other than any land, building, flat or tenement described in paragraph 2(a), (b) and (c) of Part I;

[Act 19/2012 wef 01/10/2012]

[28/2007 wef 17/02/2006]

“public authority” means a body established or constituted by or under a public Act to perform or discharge a public function;

[Act 37 of 2017 wef 01/01/2018]

“qualifying Islamic financial arrangement” means an arrangement which is endorsed by any *Shari’ah* council or body or by any committee formed for the purpose of providing guidance on compliance with *Shari’ah* law, and —

(a) in relation to non-residential property, is an arrangement that is entered into between a provider of the financing and a purchaser whereby —

(i) the provider of the financing acquires all or part of the beneficial interest in the non-residential property from the seller with a view to selling the same to the purchaser; and

(ii) the provider of the financing —

(A) immediately sells such beneficial interest to the purchaser (whether for consideration of a lump sum payment or instalment payments); or

(B) immediately leases such beneficial interest to the purchaser with an option for the purchaser to acquire the non-residential property;

(b) in relation to an asset which is acquired by a provider of the financing, is an arrangement that is entered into between the provider of the financing and a bank whereby —

FOURTH SCHEDULE — *continued*

- (i) the provider of the financing appoints the bank as an agent to acquire the asset on its behalf, with a view to selling the asset to the bank;
  - (ii) the provider of the financing immediately sells the asset to the bank (whether for consideration of a lump sum payment or instalment payments);
  - (iii) the bank immediately sells the asset to another person at the same price at which the asset was first acquired on behalf of the provider of the financing by the bank; and
  - (iv) the bank is not required to effect payment to the provider of the financing until after the asset is sold;
- (c) in relation to the asset which is jointly acquired by a provider of the financing and a purchaser, is an arrangement that is entered into between the provider of the financing and the purchaser whereby —
- (i) the provider of the financing (or its agent) acquires partial interest in the asset with a view to selling its interest in the asset to the purchaser;
  - (ii) the provider of the financing (or its agent) sells its interest in the asset to the purchaser on a periodic basis for an amount of money determined at the start of the arrangement;
  - (iii) the provider of the financing (or its agent) leases the portion of its interest in the asset that has yet to be sold to the purchaser for an amount of money determined at the start of the arrangement;
  - (iv) the provider of the financing (or its agent) appoints the purchaser, or a third party, to take on the obligations in connection with the use of the asset, including its maintenance and insurance;
  - (v) in the event the asset is not in existence at the time of the joint purchase, and the provider of the financing (or its agent) leases the unsold portion of its interest in the asset to the purchaser, an amount of money may be paid by the purchaser to the provider of the financing (or its agent) for the subsequent use of that portion of the asset;

FOURTH SCHEDULE — *continued*

- (vi) in the event of an early termination of the arrangement, the purchaser purchases the remaining unsold portion of the interest in the asset belonging to the provider of the financing (or its agent) for an amount of money determined at the start of the arrangement;
  - (vii) in the event the purchaser is unable to pay the amount of money in sub-paragraph (vi), the provider of the financing (or its agent) may sell the asset to a third party at a price lower than the outstanding amount payable by the purchaser; and
  - (viii) the purchaser purchases the whole of the interest in the asset belonging to the provider of the financing (or its agent) upon the expiry of the arrangement and obtains full ownership of the asset;
- (d) in relation to the construction of an asset, is an arrangement that is entered into between a provider of the financing and a purchaser whereby —
- (i) at the request of the purchaser and in accordance to the purchaser's specifications, the provider of the financing commissions the purchaser to construct an asset, for an amount of money, with a view to selling the completed asset to the purchaser;
  - (ii) either —
    - (A) the provider of the financing (or its agent) leases the asset to the purchaser with an option for the purchaser to acquire the asset; or
    - (B) the purchaser undertakes to purchase the asset from the provider of the financing (or its agent) after the completed asset has been transferred to the provider of the financing in accordance with sub-paragraph (v)(A);
  - (iii) the purchaser procures the construction of the asset by a third party;
  - (iv) the provider of the financing (or its agent) makes periodic payments to the purchaser for the construction of the asset;

FOURTH SCHEDULE — *continued*

(v) one of the following events takes place:

(A) the purchaser transfers the ownership of the asset to the provider of the financing (or its agent) on a mutually agreed date on or after the completion of the construction of the asset by the third party;

(B) the purchaser returns all the periodic payments received to the provider of the financing (or its agent) and cancels the lease arrangement referred to in sub-paragraph (ii)(A); or

(C) the provider of the financing (or its agent) agrees to the substitution of the asset that is the subject of the lease arrangement in sub-paragraph (ii)(A) or the purchase undertaking in sub-paragraph (ii)(B) with a comparable asset, and the purchaser transfers the ownership of the comparable asset to the provider of the financing (or its agent), on a mutually agreed date;

(vi) the provider of the financing (or its agent) does not take physical delivery of the asset or the comparable asset, as the case may be; and

(vii) at the end of the arrangement, the provider of the financing (or its agent) transfers ownership of the asset or the comparable asset, as the case may be, to the purchaser pursuant to —

(A) the lease arrangement referred to in sub-paragraph (ii)(A) (except upon the occurrence of the event in sub-paragraph (v)(B)); or

(B) the purchase undertaking referred to in sub-paragraph (ii)(B),

as the case may be;

[S 692/2011 wef 01/01/2012]

“qualifying Islamic agency arrangement” means an arrangement —

(a) which is endorsed by any *Shari’ah* council or body, or by any committee formed for the purpose of providing guidance on compliance with *Shari’ah* law; and

FOURTH SCHEDULE — *continued*

(b) whereby —

- (i) a bank appoints another bank as an agent of the first-mentioned bank for a fee, to use the first-mentioned bank's funds with a view of generating an expected gain;
- (ii) the second-mentioned bank returns the first-mentioned bank's funds and the expected gain at the end of the arrangement; and
- (iii) the second-mentioned bank retains any gains in excess of the expected gain;

[S 692/2011 wef 01/01/2012]

“special purpose vehicle”, in relation to an Islamic debt securities arrangement, means a company whose only business is to acquire the originator's immovable properties in Singapore, lease them back to the originator and transfer such properties to the originator upon the maturity of the Islamic debt securities;

[Act 19/2012 wef 01/10/2012]

[S 567/2010 wef 01/10/2010]

“specified CPF scheme” means a scheme established under the Central Provident Fund Act (Cap. 36) that —

- (a) provides for the payment of moneys on the death of a person or on the happening of any contingency dependent on the termination or continuance of human life, except where the payment is only to be made in the event of —
  - (i) death by accident; or
  - (ii) death resulting from specified sickness;
- (b) is subject to payment of premiums for a term dependent on the termination or continuance of human life;
- (c) provides for the payment of an annuity for a term dependent on the termination or continuance of human life; or
- (d) is a combination of any of the above;

[S 391/2009 wef 01/09/2009]

“trust certificates” means certificates evidencing beneficial ownership in underlying assets;

[S 567/2010 wef 01/10/2010]

FOURTH SCHEDULE — *continued*

“unit” means a right or interest (whether described as a unit, a sub-unit or otherwise) which may be acquired under a unit trust or business trust.

[S 107/94]

[28/2007 wef 17/02/2006]

[S 676/2008 wef 01/01/2009]

2. In this Schedule, gold, silver or platinum, as the case may be, possesses investment characteristics if —

(a) it is refined (as defined in section 37B(2)) by —

(i) in the case of gold or silver, a refiner who is or was in the “Good Delivery” list of the London Bullion Market Association;

(ii) in the case of platinum, a refiner who is or was in the “Good Delivery” list of the London Platinum and Palladium Market; or

(iii) in any case, a refiner who —

(A) intends to be on the “Good Delivery” list of the London Bullion Market Association or the London Platinum and Palladium Market, as the case may be; and

(B) is endorsed by the Enterprise Singapore Board established by section 3 of the Enterprise Singapore Board Act 2018 at the following times:

(BA) in the case of a supply of investment precious metals, at the time of the supply;

(BB) in the case of an import of investment precious metals, at the time the investment precious metals are removed from customs control; and

[Act 10 of 2018 wef 01/04/2018]

[S 396/2016 wef 01/09/2016]

(b) it bears a mark or characteristic that is internationally accepted as guaranteeing its quality.

[S 396/2016 wef 01/09/2016]

(c) [*Deleted by S 396/2016 wef 01/09/2016*]

## Application

3.—(1) Paragraph 1 (other than sub-paragraph (g)) and paragraph 2 of Part I shall not apply to any services consisting of arranging, broking, underwriting or

FOURTH SCHEDULE — *continued*

advising on any of the activities specified therein in return for a brokerage fee, commission or other similar consideration.

[Act 19/2012 wef 01/10/2012]

(2) Paragraph 1(j) and (n) of Part I shall not apply to any supply which section 37 provides are to be disregarded for the purposes of this Act.

[Act 19/2012 wef 01/10/2012]

[S 852/2012 wef 01/01/2015]

(3) Paragraph 2 of Part I shall not apply to that part of the supply comprising —

- (a) the sale and lease of any furniture, furnishings, fittings, appliances or effects;
- (b) services consisting of the maintenance, repair and upkeep of the building, flat or tenement or any common property or limited common property connected therewith; and
- (c) any building, flat or tenement which is not used or to be used principally for residential purposes.

[S 107/94; 25/96; 47/2004]

[Act 19/2012 wef 01/10/2012]

[20/2010 wef 01/01/2011]

(4) For the purpose of paragraph 3(3)(c) of this Part and paragraph 2(c) of Part I, the Minister may, by order published in the *Gazette*, provide that any building, flat or tenement is to be included, or is not to be included, as a building, flat or tenement used or to be used principally for residential purposes.

[Act 19/2012 wef 01/10/2012]

[20/2010 wef 01/01/2011]

[UK VAT Act 1983, Sch. 6; NZ GST Act 1985, s. 3 (1)]

## FIFTH SCHEDULE

Section 90A

## ADVANCE RULINGS

## PART I

1.—(1) Subject to the provisions of this Part, on an application made in accordance with this Part, the Comptroller shall make a ruling on how any provision of this Act applies, or would apply, to a person and to an arrangement for which the ruling is sought.

(2) The Comptroller may make a ruling on how any provision of this Act applies to the arrangement described in an application, whether or not reference was made to that provision in the application.



FIFTH SCHEDULE — *continued*

(3) The Comptroller shall not make a ruling on a provision of this Act that authorises or requires the Comptroller to —

- (a) impose or remit a penalty;
- (b) inquire into the correctness of any return or other information supplied by any person;
- (c) prosecute any person; or
- (d) recover any debt owing by any person.

(4) An application for a ruling shall —

- (a) be made in such form as the Comptroller may determine; and
- (b) comply with the disclosure requirements of paragraph 9.

(5) An applicant for a ruling may at any time withdraw the application by notice in writing to the Comptroller.

*[28/2007 wef 01/07/2007]*

2. The Comptroller may decline to make a ruling if —

- (a) the application for the ruling would require the Comptroller to determine any question of fact;
- (b) the Comptroller considers that the correctness of the ruling would depend on the making of assumptions, whether in respect of a future event or any other matter;
- (c) the matter on which the ruling is sought is subject to an objection or appeal, whether in relation to the applicant or any other person; or
- (d) the applicant has outstanding debts relating to earlier ruling applications.

*[28/2007 wef 01/07/2007]*

3. The Comptroller shall not make a ruling if —

- (a) the matter on which the ruling is sought is the subject of a return which has been or is due to be lodged under this Act;
- (b) at the time the application is made or at any time before the ruling is issued, the Comptroller considers that the person to whom the ruling is to apply is not seriously contemplating the arrangement for which the ruling is sought;
- (c) the application is frivolous or vexatious;
- (d) the matter on which the ruling is sought involves the interpretation of any foreign law;

FIFTH SCHEDULE — *continued*

- (e) a ruling already exists on how the relevant provision of this Act applies to the person and the arrangement, and the proposed ruling would apply to a period to which the existing ruling applies;
- (f) an assessment (other than an assessment of any estimated tax) relating to the person, the arrangement, and a period to which the proposed ruling would apply, has been made, unless the application is received by the Comptroller before the date the assessment is made;
- (g) the Comptroller is undertaking an audit or investigation on how any provision of this Act applies to the applicant, or to an arrangement similar to the arrangement which is the subject of the application, during any period for which the proposed ruling would apply were the ruling to be made;
- (h) in the Comptroller's opinion, the applicant has not provided sufficient information in relation to the application after the Comptroller has requested further information;
- (i) in the Comptroller's opinion, it would be unreasonable to make a ruling in view of the resources available to the Comptroller; or
- (j) the application for the ruling would require the Comptroller to form an opinion as to a generally accepted accounting principle or to form an opinion as to a commercially acceptable practice.

[28/2007 wef 01/07/2007]

4. The Comptroller shall, where he has declined to make a ruling under paragraph 2 or has not made a ruling by virtue of paragraph 3, notify the applicant in writing of his decision and the reasons therefor.

[28/2007 wef 01/07/2007]

5. Where the Comptroller has made a ruling on the application of any provision of this Act in relation to an arrangement, and —

- (a) the ruling applies in relation to the arrangement during the whole or any part of the period specified in the ruling; and
- (b) the person to whom the ruling applies discloses in accordance with paragraph 17 that he has relied on the ruling in preparing and providing a return,

the Comptroller shall apply the provision in relation to the person and the arrangement in respect of the whole or the part of the period, as the case may be, in accordance with the ruling.

[28/2007 wef 01/07/2007]

6. A ruling shall apply in relation to an arrangement as a ruling on a provision of this Act —

FIFTH SCHEDULE — *continued*

- (a) only if the provision is expressly referred to in the ruling; and
- (b) for a period of 3 years from the date the ruling is made or such other period as the Comptroller may, taking into account any special circumstances, determine.

[28/2007 wef 01/07/2007]

7. A ruling shall not apply to a person in relation to an arrangement if —

- (a) the arrangement is materially different from the arrangement identified in the ruling;
- (b) there was a material omission or misrepresentation in, or in connection with, the application for the ruling;
- (c) the Comptroller makes an assumption about a future event or another matter that is material to the ruling, and the assumption subsequently proves to be incorrect; or
- (d) the Comptroller stipulates a condition that is not satisfied.

[28/2007 wef 01/07/2007]

8.—(1) A person, in his own right or on behalf of a person who has yet to come into legal existence, may apply to the Comptroller for a ruling on how a provision of this Act applies, or would apply, to —

- (a) the person making the application or the prospective person, as the case may be; and
- (b) an arrangement.

(2) Two or more persons may jointly apply, or a person on behalf of 2 or more persons who have yet to come into legal existence may apply, to the Comptroller for a ruling on how a provision of this Act applies, or would apply, to each person and to an arrangement.

[28/2007 wef 01/07/2007]

9.—(1) An application for a ruling shall —

- (a) identify the applicant;
- (b) disclose all relevant facts (including the reasons for the arrangement, if applicable) and documents relating to the arrangement in respect of which the ruling is sought;
- (c) state the provision of this Act in respect of which the ruling is sought;
- (d) state the proposition of law (if any) which is relevant to the issues raised in the application;

FIFTH SCHEDULE — *continued*

(e) state whether a previous application has been made on the same or any similar arrangement by the applicant and the result of any such application; and

(f) provide a draft ruling.

(2) If the Comptroller considers that it would be unreasonable to require the applicant to comply with any of the requirements in sub-paragraph (1)(c) to (f), the Comptroller may waive those requirements.

(3) Any document provided by any person under this Schedule shall be retained by the Comptroller.

*[28/2007 wef 01/07/2007]*

10. The Comptroller may at any time request further relevant information from an applicant for a ruling.

*[28/2007 wef 01/07/2007]*

11.—(1) If the Comptroller considers that the correctness of a ruling would depend on assumptions being made about a future event or other matter, the Comptroller may make the assumptions that he considers to be most appropriate.

(2) The Comptroller may not make assumptions about information which the applicant can provide.

*[28/2007 wef 01/07/2007]*

12.—(1) A ruling made by the Comptroller shall state —

(a) that it is a ruling made under section 90A;

(b) the identity of the person, the provision of this Act, and the arrangement (which may be identified by reference to the arrangement in the application) to which the ruling applies;

(c) how the provision of this Act applies to the person and to the arrangement;

(d) the period for which the ruling applies pursuant to paragraph 6;

(e) the material assumptions about future events or other matters made by the Comptroller; and

(f) the conditions (if any) stipulated by the Comptroller.

(2) The Comptroller shall notify the making of a ruling by sending a copy of the ruling to the person or persons who applied for it.

*[28/2007 wef 01/07/2007]*

13.—(1) The Comptroller may at any time withdraw a ruling by notifying the person to whom the ruling applies in writing of the withdrawal and the reasons therefor.

FIFTH SCHEDULE — *continued*

(2) The ruling shall be withdrawn from the date specified in the notice of withdrawal.

(3) The date referred to in sub-paragraph (2) shall not be earlier than the date on which the person could reasonably be expected to receive the notice of withdrawal.

(4) If the Comptroller withdraws a ruling —

(a) the ruling shall not apply to any arrangement entered into or effected on or after the date of withdrawal; but

(b) the ruling shall continue to apply in relation to any arrangement for the remainder of the period set out in paragraph 6(b) if the arrangement has been entered into or effected before the date of withdrawal.

*[28/2007 wef 01/07/2007]*

14.—(1) The Comptroller shall not be required to withdraw and reissue a new ruling to correct a typographical or a minor error if the correction does not change the meaning of the ruling.

(2) A ruling that is not withdrawn and reissued remains valid for the period set out in paragraph 6(b).

*[28/2007 wef 01/07/2007]*

15. A ruling shall not apply from the date a provision of this Act is repealed or amended to the extent that the repeal or amendment changes the way the provision applies in the ruling.

*[28/2007 wef 01/07/2007]*

16. The fact that there has been an application for a ruling shall not affect a person's obligation to provide any return, make any payment, or do any other act, or the Comptroller's power to make or amend any assessment.

*[28/2007 wef 01/07/2007]*

17. Where —

(a) a ruling has been obtained;

(b) the person to whom the ruling applies is required to provide a return under this Act; and

(c) in preparing the return the person is required to take into account the way in which a provision of this Act applies to the arrangement identified in the ruling,

the person shall disclose the following in such form and manner, and within such time, as the Comptroller may require:

(i) the existence of the ruling;

FIFTH SCHEDULE — *continued*

- (ii) whether or not the person has relied on the ruling in preparing and providing the return; and
- (iii) any material changes to the arrangement identified in the ruling.  
*[28/2007 wef 01/07/2007]*

## PART II

1. The fees specified in respect of an application for a ruling made in accordance with Part I are —

- (a) a non-refundable application fee of \$620 (inclusive of tax), which shall accompany the application;

*[S 129/2012 wef 01/04/2012]*

*[S 119/2014 wef 03/03/2014]*

*[S 302/2016 wef 01/07/2016]*

- (b) a further fee, calculated at \$155 (inclusive of tax) per hour (or any part of an hour), beyond the first 4 hours, spent in consideration of the application by the Comptroller, including any time spent by the Comptroller in consulting with the applicant;

*[S 129/2012 wef 01/04/2012]*

*[S 119/2014 wef 03/03/2014]*

*[S 302/2016 wef 01/07/2016]*

- (c) an additional fee (inclusive of tax), of up to 2 times the aggregate fee under sub-paragraphs (a) and (b), for the Comptroller to give priority to the application and to expedite his consideration thereof; and

- (d) reimbursement fees in respect of —

- (i) any fees paid by the Comptroller to any person, if the Comptroller requires external advice in relation to the ruling and the applicant agrees to the Comptroller seeking such external advice; and

- (ii) any costs and reasonable disbursements incurred by the Comptroller in relation to the ruling.

*[28/2007 wef 01/07/2007]*

2. If an application for a ruling is withdrawn, the applicant shall be liable to pay all fees incurred before the Comptroller received notice of the withdrawal.

*[28/2007 wef 01/07/2007]*

3. The Comptroller shall ensure as far as is reasonably practicable that every effort is made to minimise the fees to which an applicant is liable in respect of an application for a ruling.

*[28/2007 wef 01/07/2007]*

## SIXTH SCHEDULE

Section 6(7)

## DISCLOSURE OF NAMES AND PARTICULARS OF PERSONS AND PLACES

1. Approved warehouses for the purposes of section 21(3)(y) or 21C.
2. Taxable persons approved under section 21B(1).
3. Taxable persons to whom regulations made under section 27, 27A or 37A apply.
4. Approved persons referred to in section 37B.
5. Refiners referred to in paragraph 2(a)(iii)(B) of Part III of the Fourth Schedule.

*[Act 19/2012 wef 01/10/2012]*

## SEVENTH SCHEDULE

Sections 2(1) and 46(1B)

## SUPPLIES FOR THE PURPOSES OF SECTION 8(1A)

**Definitions**

1.—(1) In this Schedule —

“customer”, in relation to a supply of digital services, means a person who receives the supply other than —

- (a) as a person registered under this Act; and
- (b) in the course or furtherance of any business carried on by the person;

“electronic marketplace” means a medium that —

- (a) allows suppliers to make supplies available to customers by electronic means; and
- (b) is operated by electronic means,

but not any medium that is solely for processing any payment for any supply;

“local underlying supplier”, in relation to a supply of digital services, means a supplier of any digital service that belongs in Singapore and makes the supply through an electronic marketplace;

“overseas underlying supplier”, in relation to a supply of digital services, means a supplier of any digital service that belongs in a country other than Singapore and makes the supply through an electronic marketplace.

SEVENTH SCHEDULE — *continued*

(2) To avoid doubt, in this Schedule, a person that is only the Internet service provider for an electronic marketplace, is not an operator of the electronic marketplace.

**Meaning of “digital services”**

2.—(1) For the purposes of this Schedule, “digital services” means any service supplied over the Internet or other electronic network and the nature of which renders its supply essentially automated with minimal or no human intervention, and impossible without the use of information technology, and —

(a) includes any of the following:

- (i) any digital product;
- (ii) any software or software update;
- (iii) any image, text or information, or the making available of any database;
- (iv) any music, film or game;
- (v) any distance teaching through any pre-recorded medium or e-learning;
- (vi) any website supply, web hosting, or automated or digital maintenance of any programme;
- (vii) any service providing or supporting a business or personal presence on any electronic network;
- (viii) any search engine or automated helpdesk service;
- (ix) any listing service for the right to put goods or services for sale on any online market or auction house;
- (x) any live streaming service;
- (xi) any advertising service on any intangible media platform, where the Comptroller is satisfied that the advertisement is intended to be substantially promulgated in Singapore;
- (xii) any support service performed, through electronic means, for arranging or facilitating the completion of underlying transactions; but

(b) does not include any of the following (except to the extent included under sub-paragraph (a)):



SEVENTH SCHEDULE — *continued*

- (i) any telecommunication service as defined in the Fifth Schedule to the Goods and Services Tax (International Services) Order (O 1);
  - (ii) any advertising service on any intangible media platform, where the Comptroller is satisfied that the advertisement is intended to be substantially promulgated outside Singapore.
- (2) The Minister may by order in the *Gazette* amend sub-paragraph (1).

**Supplies for purposes of section 8(1A)**

3.—(1) For the purpose of section 8(1A), the supply of services is any of the following:

- (a) a supply of digital services made or treated as made in the circumstances in sub-paragraph (2);
  - (b) a supply of services other than digital services (called in this paragraph non-digital services), made in the circumstances in sub-paragraph (3).
- (2) The circumstances for a supply of digital services are any of the following:
- (a) the supply is made to a customer who belongs in Singapore, and the taxable person belongs in a country other than Singapore;
  - (b) the supply is made to a customer who belongs in Singapore, and the taxable person is —
    - (i) an overseas underlying supplier; or
    - (ii) the operator of an electronic marketplace treated under paragraph 4 as making the supply instead of an overseas underlying supplier;
  - (c) the supply is a supply mentioned in paragraph 5(3)(b).
- (3) The circumstances for a supply of non-digital services are —
- (a) the supplier makes or is treated as making a supply of digital services in any of the circumstances in sub-paragraph (2);
  - (b) in the course of making the supply of digital services, the supplier makes a separate supply of non-digital services and that would, but for this sub-paragraph, not be chargeable to tax;
  - (c) the supply of non-digital services is ancillary to the supply of digital services; and

SEVENTH SCHEDULE — *continued*

(d) upon an application by the supplier, the Comptroller notifies the supplier that the Comptroller is satisfied that the supply of non-digital services is within sub-paragraphs (b) and (c).

(4) A supplier of digital services or non-digital services under this paragraph must treat a person to whom any such service is supplied as being a customer, unless the person provides to the supplier the registration number allocated by the Comptroller to the person upon the registration of the person under this Act.

**Supply treated as that of operator of electronic marketplace**

4.—(1) For the purpose of paragraph 3(2)(b)(ii), an operator of an electronic marketplace is treated as making the supply of digital services to a customer instead of the overseas underlying supplier making the supply through the electronic marketplace of the operator, if any of the following conditions is satisfied:

- (a) the operator authorises the consideration for the supply to be charged to the customer;
- (b) the operator authorises the delivery of the supply to the customer;
- (c) the operator sets the terms and conditions under which the supply is made;
- (d) the documentation provided to the customer identifies the supply as being made by the operator;
- (e) the operator and the overseas underlying supplier have agreed in writing that the operator is chargeable to tax on such supply.

(2) If more than one operator of an electronic marketplace is treated under sub-paragraph (1) as making the supply of digital services —

- (a) the first operator that authorises the charging of or receives consideration for the supply is treated as making the supply; and
- (b) if no operator exists that meets the requirement in sub-paragraph (a), then the first operator that authorises delivery of the supply is treated as making the supply.

(3) For the purposes of this paragraph —

- (a) an operator authorises the charging of consideration for a supply of digital services where it influences whether, at what time, or under which preconditions the customer can make payment for the supply of digital services; and

SEVENTH SCHEDULE — *continued*

(b) an operator authorises the delivery of a supply of digital services where it influences whether, at what time, or under which preconditions the delivery is made.

(4) This paragraph applies whether or not the operator of the electronic marketplace is a supplier of digital services that belongs in Singapore.

**Elected supplies of operator of electronic marketplace**

5.—(1) Subject to such conditions as the Comptroller may impose, an operator of an electronic marketplace to which paragraph 4 applies may elect to also be chargeable to tax on all supplies of digital services made by local underlying suppliers through the electronic marketplace to customers who belong in Singapore.

(2) An election made under sub-paragraph (1) must be made by notifying the Comptroller in such form and manner and within such time as the Comptroller may require.

(3) Where an election under sub-paragraph (1) has been made in accordance with sub-paragraph (2), then a supply of digital services made by a local underlying supplier through the electronic marketplace to a customer who belongs in Singapore is treated as being 2 supplies, namely —

(a) a supply of services from the local underlying supplier to the operator of the electronic marketplace; and

(b) a supply of digital services by the operator of the electronic marketplace to the customer who belongs in Singapore.

(4) Where the operator of an electronic marketplace belongs in a country other than Singapore, then the supply of services mentioned in sub-paragraph (3)(a) is treated as a supply of services that are international services under section 21.

*[Act 52 of 2018 wef 01/01/2019]*

## EIGHTH SCHEDULE

Section 14(3), (6) and (9)

## SERVICES EXCLUDED FOR PURPOSES OF SECTION 14

1. The following services are excluded for the purpose of section 14(1)(a)(i) and (ii):

(a) any services the supply of which would, if the supply of the services were made by a taxable person in Singapore, be an exempt supply under section 22 and the Fourth Schedule;

EIGHTH SCHEDULE — *continued*

- (b) any services the supply of which would, if the supply of the services were made by a taxable person in Singapore, be a supply of international services which is zero-rated under section 21(1);
- (c) any services the supply of which is attributable to taxable supplies under regulations made under section 20, unless the taxable person claiming input tax in respect of the firstmentioned supply may apply a fixed input tax recovery rate or formula for all input tax claimed by him;
- (d) any services the supply of which is provided by a government of a country other than Singapore, where the supply of those services would, if made by the Government, be a supply prescribed under section 28(1).

2. Without affecting paragraph 1, services are excluded for the purpose of section 14(1)(a)(i) and (ii) to the extent that —

- (a) such services were previously supplied by a taxable person who belongs in Singapore to the overseas supplier who subsequently supplied such services to the recipient; and
- (b) tax was charged on such previous supply to the overseas supplier, where such supply was not zero-rated under section 21 or exempt under section 22.

*[Act 52 of 2018 wef 01/01/2019]*

LEGISLATIVE SOURCE KEY  
GOODS AND SERVICES TAX ACT  
(CHAPTER 117A)

Unless otherwise stated, the abbreviations used in the references to other Acts and statutory provisions are references to the following Acts and statutory provisions. The references are provided for convenience and are not part of the Act:

Aust. Customs Act 1990	:	Australian Customs and Excise Legislation Amendment Act 1990
Customs 1985 Ed.	:	Singapore Customs Act (Chapter 70, 1985 Revised Edition)
Customs 1995 Ed.	:	Singapore Customs Act (Chapter 70, 1995 Revised Edition)
Income Tax 1992 Ed.	:	Singapore Income Tax Act (Chapter 134, 1992 Revised Edition)
NZ GST Act 1985	:	New Zealand Goods and Services Tax Act 1985, No. 141 (Reprinted 1991)
Property Tax 1985 Ed.	:	Singapore Property Tax Act (Chapter 254, 1985 Revised Edition)
Tourism Cess 1985 Ed.	:	Singapore Tourism Promotion (Cess Collection) Act (Chapter 329, 1985 Revised Edition)
UK FA 1972	:	UK Finance Act 1972, Chapter 41
UK FA 1985	:	UK Finance Act 1985, Chapter 54
UK FA 1989	:	UK Finance Act 1989, Chapter 26
UK VAT Act 1983	:	UK Value Added Tax Act 1983, Chapter 55
UK VAT Act 1994	:	UK Value Added Tax Act 1994, Chapter 23
UK VAT AR Reg. 1989	:	UK Value Added Tax (Accounting and Records) Regulations 1989 (SI 2248/1989)

LEGISLATIVE HISTORY  
GOODS AND SERVICES TAX ACT  
(CHAPTER 117A)

This Legislative History is provided for the convenience of users of the Goods and Services Tax Act. It is not part of the Goods and Services Tax Act.

**1. Act 31 of 1993 — Goods and Services Tax Act 1993**

Date of First Reading	:	26 February 1993 (Bill No. 14/93 published on 27 February 1993)
Date of Second Reading	:	19 March 1993
Referred to Select Committee	:	Parl 4 of 1993 presented to Parliament on 7 September 1993
Date of Third Reading	:	12 October 1993
Date of commencement	:	26 November 1993 (except para (3) of Fifth Schedule)

**2. 1994 Revised Edition — Goods and Services Tax Act**

Date of operation	:	15 March 1994
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**3. Act 7 of 1996 — Maritime and Port Authority of Singapore Act 1996**  
(Consequential amendments made by)

Date of First Reading	:	5 December 1995 (Bill No. 46/95 published on 6 December 1995)
Date of Second and Third Readings	:	18 January 1996
Date of commencement	:	2 February 1996

**4. Act 25 of 1996 — Goods and Services Tax (Amendment) Act 1996**

Date of First Reading	:	21 May 1996 (Bill No. 15/1996 published on 22 May 1996)
Date of Second and Third Readings	:	12 July 1996
Date of commencement	:	16 August 1996

**5. 1997 Revised Edition — Goods and Services Tax Act**

Date of operation	:	30 May 1997
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**6. Act 26 of 1999 — Goods and Services Tax (Amendment) Act 1999**

Date of First Reading : 6 July 1999  
(Bill No. 23/99 published on  
7 July 1999)

Date of Second and Third Readings : 4 August 1999

Date of commencement : 20 August 1999

**7. Act 42 of 1999 — Postal Services Act 1999**

(Consequential amendments made by)

Date of First Reading : 11 October 1999  
(Bill No. 34/1999 published on  
12 October 1999)

Date of Second and Third Readings : 23 November 1999

Date of commencement : 1 December 1999

**8. G. N. No. S 204/2000 — Goods and Services Tax Act (Amendment of Fourth Schedule) Order 2000**

Date of commencement : 15 April 2000

**9. Act 31 of 2000 — Goods and Services Tax (Amendment) Act 2000**

Date of First Reading : 13 November 2000  
(Bill No. 32/2000 published on  
13 November 2000)

Date of Second and Third Readings : 22 November 2000

Date of commencement : 18 December 2000

**10. Act 33 of 2000 — Customs (Amendment) Act 2000**

(Consequential amendments made by)

Date of First Reading : 13 November 2000  
(Bill No. 33/2000 published on  
13 November 2000)

Date of Second and Third Readings : 22 November 2000

Date of commencement : 1 January 2001

**11. 2001 Revised Edition — Goods and Services Tax Act**

Date of operation : 31 July 2001

**12. Act 43 of 2002 — Goods and Services Tax (Amendment) Act 2002**

Date of First Reading : 31 October 2002  
(Bill No. 38/2002 published on  
1 November 2002)

Date of Second and Third Readings : 5 December 2002

Date of commencement : 1 January 2003

**13. G. N. No. S 649/2002 — Goods and Services Tax Act (Amendment of Third Schedule) Order 2002**

Date of commencement : 1 January 2003

**14. Act 4 of 2003 — Customs (Amendment) Act 2003**

(Consequential amendments made by)

Date of First Reading : 10 March 2003  
(Bill No. 6/2003 published on  
11 March 2003)

Date of Second and Third Readings : 21 March 2003

Date of commencement : 1 April 2003

**15. G. N. No. S 205/2003 — Goods and Services Tax Act (Amendment of First Schedule) Order 2003**

Date of commencement : 1 June 2003

**16. Act 19 of 2003 — Goods and Services Tax (Amendment) Act 2003**

Date of First Reading : 28 August 2003  
(Bill No. 19/2003 published on  
29 August 2003)

Date of Second and Third Readings : 16 October 2003

Date of commencement : 1 July 2003 (section 4)  
18 November 2003  
(sections 1(1) and 7)  
1 January 2004 (sections 2, 3, 5  
and 6)

**17. Act 16 of 2004 — Statistics (Amendment) Act 2004**

(Consequential amendments made by)

Date of First Reading : 19 April 2004  
(Bill No. 15/2004 published on  
20 April 2004)

Date of Second and Third Readings : 19 May 2004



Date of commencement : 1 July 2004

**18. Act 50 of 2004 — Goods and Services Tax (Amendment) Act 2004**  
(Consequential amendments made by)

Date of First Reading : 19 October 2004  
(Bill No. 59/2004 published on  
20 October 2004)

Date of Second and Third Readings : 17 November 2004

Date of commencement : 8 December 2004

**19. Act 47 of 2004 — Building Maintenance and Strata Management Act 2004**

(Consequential amendments made by)

Date of First Reading : 6 February 2004  
(Bill No. 6/2004 published on  
7 February 2004)

Date of Second Reading : 19 February 2004

Referred to Select Committee : Parl. 5 of 2004

Date of Third Reading : 19 October 2004

Date of commencement : 1 April 2005 (except for  
sections 11(2), (4) and (6), 12(2)  
and 33(8) and (9), Part VII, item  
(5) in the Third Schedule and  
items (9)(b), (11) and (12)(a) in  
the Fifth Schedule)

**20. 2005 Revised Edition — Goods and Services Tax Act**

Date of operation : 31 July 2005

**21. G. N. No. S 647/2005 — Goods and Services Tax Act (Amendment of  
Second Schedule) Order 2005**

Date of commencement : 7 October 2005

**22. Act 38 of 2005 — Goods and Services Tax (Amendment) Act 2005**

Date of First Reading : 17 October 2005  
(Bill No. 37/2005 published on  
18 October 2005)

Date of Second and Third Readings : 21 November 2005

Date of commencement : 1 January 2006

- 23. Act 28 of 2007 — Goods and Services Tax (Amendment) Act 2007**
- Date of First Reading : 9 April 2007  
(Bill No. 15/2007 published on  
10 April 2007)
- Date of Second and Third Readings : 22 May 2007
- Date of commencement : 17 February 2006  
1 July 2007
- 24. G. N. No. S 395/2006 — Goods and Services Tax Act (Amendment of  
Third Schedule) Order 2006**
- Date of commencement : 1 July 2006
- 25. G. N. No. S 328/2007 — Goods and Services Tax Act (Amendment of  
Second Schedule) Order 2007**
- Date of commencement : 1 July 2007
- 26. Act 3 of 2008 — Customs (Amendment) Act 2008**
- Date of First Reading : 12 November 2007  
(Bill No. 48/2007 published on  
13 November 2007)
- Date of Second and Third Readings : 22 January 2008
- Date of commencement : 4 April 2008
- 27. Act 33 of 2008 — Goods and Services Tax (Amendment) Act 2008**
- Date of First Reading : 20 October 2008  
(Bill No. 29/2008 published on  
20 October 2008)
- Date of Second and Third Readings : 18 November 2008
- Date of commencement : 1 January 2009
- 28. G. N. No. S 676/2008 — Goods and Services Tax Act (Amendment of  
Third and Fourth Schedules) Order 2008**
- Date of commencement : 1 January 2009
- 29. Act 37 of 2008 — Limited Partnerships Act 2008**
- Date of First Reading : 20 October 2008
- Date of Second and Third Readings : 18 November 2008
- Date of commencement : 4 May 2009

**30. G. N. No. S 391/2009 — Goods and Services Tax Act (Amendment of Fourth Schedule) Order 2009**

Date of commencement : 1 September 2009

**31. Act 19 of 2009 — Goods and Services Tax (Amendment) Act 2009**

Date of First Reading : 20 July 2009  
(Bill No. 12/2009 published on 20 July 2009)

Date of Second and Third Readings : 18 August 2009

Date of commencement : 1 January 2010

**32. Act 20 of 2010 — Goods and Services Tax (Amendment) Act 2010**

Date of First Reading : 19 July 2010  
(Bill No. 15/2010 published on 19 July 2010)

Date of Second and Third Readings : 16 August 2010

Date of commencement : 1 October 2010 (except sections 2, 3, 4, 6, 7, 9, 10, 11, 12, 13(a) and (b), 14, 17 and 18)  
1 January 2011 (sections 2, 3, 4, 6, 7, 9, 10, 11, 12, 13(a) and (b), 14, 17 and 18)

**33. G. N. No. S 567/2010 — Goods and Services Tax Act (Amendment of Fourth Schedule) Order 2010**

Date of commencement : 1 October 2010

**34. Act 24 of 2011 — Goods and Services Tax (Amendment) Act 2011**

Date of First Reading : 17 October 2011  
(Bill No. 16/2011 published on 17 October 2011)

Date of Second and Third Readings : 22 November 2011

Date of commencement : 1 January 2011 (Section 2)  
1 January 2012 (Except section 2)

**35. Act 15 of 2010 — Criminal Procedure Code 2010**

Date of First Reading : 26 April 2010  
(Bill No. 11/2010 published on 26 April 2010)

Date of Second and Third Readings : 19 May 2010

Date of commencement : 2 January 2011

**36. Act 7 of 2011 — Private Lotteries Act 2011**

Date of First Reading : 10 January 2011  
(Bill No. 2/2011 published on  
10 January 2011)

Date of Second and Third Readings : 14 February 2011

Date of commencement : 1 April 2011

**37. Act 19 of 2012 — Goods and Services Tax (Amendment) Act 2012**

Date of First Reading : 13 August 2012  
(Bill No. 19/2012 published on  
13 August 2012)

Date of Second and Third Readings : 10 September 2012

Date of commencement : 1 January 2012  
1 October 2012 (except  
sections 5(a) and (d) and 9)

**38. G.N. No. S 692/2011 — Goods and Services Tax Act (Amendment of Fourth Schedule) Order 2011**

Date of commencement : 1 January 2012

**39. Act 2 of 2012 — Statutes (Miscellaneous Amendments) Act 2012**  
(Consequential amendments made to Act by)

Date of First Reading : 21 November 2011  
(Bill No. 22/2011 published on  
21 November 2011)

Date of Second and Third Readings : 18 January 2012

Date of commencement : 1 March 2012 (Except  
sections 26 and 29)

**40. G. N. No. S 129/2012 — Goods and Services Tax Act (Amendment of Fifth Schedule) Order 2012**

Date of commencement : 1 April 2012

**41. Act 21 of 2013 — Goods and Services Tax (Amendment) Act 2013**

Date of First Reading : 21 October 2013  
(Bill No. 17/2013 published on  
17 December 2013)

Date of Second and Third Readings : 11 November 2013

- Date of commencement : 1 October 2012 (section 6)  
1 January 2014 (except section 6)
- 42. G. N. No. S 487/2012 — Goods and Services Tax Act (Amendment of Second Schedule) Order 2012**
- Date of commencement : 1 October 2012  
1 October 2012
- 43. Act 3 of 2013 — Computer Misuse (Amendment) Act 2013**
- Date of First Reading : 12 November 2012 (Bill No. 36/2012 published on 12 November 2012)
- Date of Second and Third Readings : 14 January 2013
- Date of commencement : 13 March 2013
- 44. G.N. No. S 828/2013 — Goods and Services Tax Act (Amendment of Fourth Schedule) Order 2013**
- Date of commencement : 1 January 2014
- 45. G.N. No. S 119/2014 — Goods and Services Tax Act (Amendment of Fifth Schedule) Order 2014**
- Date of commencement : 3 March 2014
- 46. Act 5 of 2014 — Subordinate Courts (Amendment) Act 2014**
- Date of First Reading : 11 November 2013 (Bill No. 26/2013 published on 11 November 2013)
- Date of Second and Third Readings : 21 January 2014
- Date of commencement : 7 March 2014
- 47. Act 31 of 2014 — Goods and Services Tax (Amendment) Act 2014**
- Date of First Reading : 8 September 2014  
(Bill No. 28/2014 published on 8 September 2014)
- Date of Second and Third Readings : 8 October 2014
- Date of commencement : 1 January 2015
- 48. G. N. No. S 852/2014 — Goods and Services Tax Act (Amendment of Fourth Schedule) Order 2014**
- Date of commencement : 1 January 2015

- 49. Act 1 of 2016 — Goods and Services Tax (Amendment) Act 2016**
- Date of First Reading : 25 January 2016 (Bill No. 2/2016 published on 25 January 2016)
- Date of Second and Third Readings : 29 February 2016
- Date of commencement : 9 May 2016  
1 July 2016
- 50. G.N. No. S 302/2016 — Goods and Services Tax Act (Amendment of Fifth Schedule) Order 2016**
- Date of commencement : 1 July 2016
- 51. G.N. No. S 396/2016 — Goods and Services Tax Act (Amendment of Fourth Schedule) Order 2016**
- Date of commencement : 1 September 2016
- 52. Act 34 of 2016 — Income Tax (Amendment No. 3) Act 2016**
- Date of First Reading : 10 October 2016 (Bill No. 34/2016 published on 10 October 2016)
- Date of Second and Third Readings : 10 November 2016
- Date of commencement : 29 December 2016
- 53. G.N. No. S 374/2017 — Goods and Services Tax Act (Amendment of Fourth Schedule) Order 2017**
- Date of commencement : 9 July 2017
- 54. Act 37 of 2017 — Goods and Services Tax (Amendment) Act 2017**
- Date of First Reading : 11 September 2017 (Bill No. 34/2017 published on 11 September 2017)
- Date of Second and Third Readings : 2 October 2017
- Date of commencement : 27 October 2017  
1 January 2018  
1 April 2018
- 55. Act 10 of 2018 — Enterprise Singapore Board Act 2018**
- Date of First Reading : 8 January 2018 (Bill No. 3/2018 published on 8 January 2018)
- Date of Second and Third Readings : 5 February 2018

Date of commencement : 1 April 2018

**56. G.N. No. S 312/2018 — Goods and Services Tax Act (Amendment of Fourth Schedule) Order 2018**

Date of commencement : 23 May 2018

**57. G.N. No. S 415/2018 — Goods and Services Tax Act (Amendment of First Schedule) Order 2018**

Date of commencement : 25 June 2018

**58. Act 9 of 2018 — Cybersecurity Act 2018**

Date of First Reading : 8 January 2018 (Bill No. 2/2018 published on 8 January 2018)

Date of Second and Third Readings : 5 February 2018

Date of commencement : 31 August 2018

**59. Act 52 of 2018 — Goods and Services Tax (Amendment) Act 2018**

Date of First Reading : 1 October 2018 (Bill No. 46/2018 published on 1 October 2018)

Date of Second and Third Readings : 19 November 2018

Date of commencement : 1 January 2019

**COMPARATIVE TABLE**  
**GOODS AND SERVICES TAX ACT**  
**(CHAPTER 117A)**

The following provisions in the 2001 Revised Edition of the Goods and Services Tax Act have been renumbered by the Law Revision Commissioners in this 2005 Revised Edition.

This Comparative Table is provided for the convenience of users. It is not part of the Goods and Services Tax Act.

<b>2005 Ed.</b>	<b>2001 Ed.</b>
<b>84—(1)</b>	<b>84—(1)</b>
—	<i>(2) (Deleted by Act 43/2002)</i>
(2)	(3)
(3)	(4)
—	<i>(5) (Deleted by Act 43/2002)</i>
(4)	(6)
(5)	(7)



**COMPARATIVE TABLE**  
**GOODS AND SERVICES TAX ACT**  
**(CHAPTER 117A)**

The following provisions in the 1997 Revised Edition of the Goods and Services Tax Act have been renumbered by the Law Revision Commissioners in this 2001 Revised Edition.

This Comparative Table is provided for the convenience of users. It is not part of the Goods and Services Tax Act.

<b>2001 Ed.</b>	<b>1997 Ed.</b>
<b>15</b> —(1) and (2)	<b>15</b> —(1)
(3) to (6)	(2) to (5)
<b>19</b> —(8) and (9)	<b>19</b> —(8)
(10) and (11)	(9)
(12)	(10)
(13)	(11)
(14)	(12)
<b>31</b> —(1) and (2)	<b>31</b> —(1)
(3)	(2)
(4)	(3)
(5)	(4)
(6) and (7)	(5)
(8)	(6)
<b>42</b> —(10) and (11)	<b>42</b> —(9A)
(12)	(10)
<b>45</b> —(5) and (5A)	<b>45</b> —(5)
(6) and (6A)	(6)
<b>46</b> —(3) and (3A)	<b>46</b> —(3)
<b>49</b> —(2) and (3)	<b>49</b> —(2)
<b>78</b> —(3) and (3A)	<b>78</b> —(3)
<b>79</b> —(1) and (2)	<b>79</b> —(1)

(3) to (6)	(2) to (5)
<b>81</b> —(1) and (2)	<b>81</b> —(1)
(3) and (4)	(2) and (3)
<b>84</b> —(3) and (4)	<b>84</b> —(3)
(5) and (6)	(4) and (5)
<b>86</b> —(3) and (4)	<b>86</b> —(3)
<b>87</b> —(5) and (6)	<b>87</b> —(5)