



# THE STATUTES OF THE REPUBLIC OF SINGAPORE

## GOODS AND SERVICES TAX ACT 1993

### 2020 REVISED EDITION

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# Goods and Services Tax Act 1993

## ARRANGEMENT OF SECTIONS

### PART 1

#### PRELIMINARY

##### Section

1. Short title
2. Interpretation
- 2A. Digital payment tokens
3. Meaning of “business”, etc.
- 3A. Meaning of partnership and partner

### PART 2

#### ADMINISTRATION

4. Comptroller and other officers
5. Responsibility of Comptroller and delegation of powers
6. Official secrecy

### PART 3

#### IMPOSITION AND EXTENT OF TAX

7. Goods and services tax
8. Scope of tax
9. Registration
10. Meaning of “supply”
- 10A. Making of supply: bare trustees
11. Time of supply: general provisions
- 11A. Time of supply: exceptions to section 11(2) and (3)
- 11B. Time of supply: exceptions to section 11(2)
- 11C. Time of supply: reverse charge supplies
12. Time of supply: directions and regulations
- 12A. Time of supply: transitional provision
13. Place of supply
14. Reverse charge on supplies received from abroad
15. Place where supplier or recipient of services or supplier of Seventh Schedule supplies belongs

## Section

- 16. Rate of tax
- 17. Value of supply of goods or services
- 18. Value of imported goods
- 18A. Entry value of items of goods

## PART 4

## CREDIT FOR INPUT TAX AGAINST OUTPUT TAX

- 19. Credit for input tax against output tax
- 20. Input tax allowable under section 19

## PART 5

## RELIEFS

- 21. Zero-rating for exports and international services
- 21A. Zero-rating of supply of certain tools, machinery and prototypes
- 21B. Zero-rating of sale or letting on hire of goods to approved taxable person in shipping or marine industry
- 21C. Zero-rating of grant or assignment of lease, tenancy or licence to occupy land
- 22. Exempt supply and exempt import
- 23. Relief on supply of certain goods under Margin Scheme
- 24. Relief from tax on importation and supply of goods
- 25. Refund or remission of tax in certain cases
- 26. Application of Customs legislation
- 27. Importation and supply of goods by taxable persons
- 27A. Deferment of payment of tax on importation of goods

## PART 6

## SPECIAL CASES

- 28. Application to Government
- 28A. Application to persons registered by virtue of Seventh Schedule supplies
- 29. Input tax deemed incurred in relation to insurance cash payments
- 30. Persons treated as a group
- 31. Partnerships
- 32. Business carried on in divisions or by unincorporated bodies, personal representatives, etc.
- 33. Agents
- 33AA. Umbrella VCCs

## Section

- 33A. Repayment of tax to persons in business overseas
- 33B. Claiming of input tax on import of processed goods
- 34. Transfers of going concerns
- 34A. Transfers of going concerns: input tax deemed deducted
- 35. Betting, sweepstakes, lotteries and gaming
- 35A. Vouchers
- 36. Commodity, futures or securities markets and exchanges
- 37. Goods under customs control
- 37A. Process applied to or carried out on goods of a person belonging in a country other than Singapore
- 37B. Refining of goods into investment precious metals
- 38. Customers to account for tax on certain supplies
- 38A. Customers to account for tax on relevant supplies of goods or services
- 39. Supplies spanning change of rate, etc.
- 40. Adjustment of contracts on changes in tax

## PART 7

## ACCOUNTING AND ASSESSMENTS

- 41. Accounting for and payment of tax, etc.
- 42. Electronic service
- 43. Production of tax invoices by computer
- 44. Giving of receipts
- 45. Power of Comptroller to assess tax due
- 45A. Surcharge on supplies forming part of arrangements causing loss of public revenue
- 46. Duty to keep records
- 47. Comptroller to disregard certain transactions and dispositions
- 47A. Surcharge on adjustments under section 47
- 48. Assessment of penal tax

## PART 8

## BOARD OF REVIEW

- 49. Application for review and revision
- 50. Constitution of Board of Review
- 51. Right of appeal
- 52. Hearing and disposal of appeals
- 53. Hearing of appeal in absence of member of Board

## Section

- 54. Appeals to General Division of High Court
- 55. Cases stated for General Division of High Court
- 56. Proceedings before Board
- 57. Decision to be final and conclusive

## PART 9

## OFFENCES AND PENALTIES

- 58. General penalties
- 59. Penalty for incorrect return
- 60. Penalty for failure to pay or make returns within prescribed period
- 61. Penalty for failure to register
- 62. Penalty provisions relating to fraud, etc.
- 62A. Penalty for misrepresenting status of person
- 62B. Penalty for wilfully misrepresenting status of person
- 63. Improperly obtaining refund
- 64. Offences in relation to goods and services
- 64A. Offences in relation to unauthorised collections of tax or amounts attributable to tax
- 65. Penalties for offences by persons administering Act, etc.
- 66. Penalty for obstructing Comptroller in carrying out duties
- 67. Tax to be payable despite any proceedings for penalties and penalties not part of tax

## PART 10

## PROCEEDINGS

- 68. Comptroller, etc., may direct prosecution
- 69. Consent of Public Prosecutor
- 70. Saving for criminal proceedings
- 71. Provisions as to evidence in legal proceedings
- 72. Evidence by certificate, etc.
- 73. Service of summons
- 74. Offences by bodies of persons and by agents and employees
- 75. Composition of offences
- 76. Jurisdiction of court
- 77. Proceedings for offences and penalties under Customs Act 1960

## PART 11

## COLLECTION AND ENFORCEMENT

## Section

- 78. Recovery of tax and penalty
- 79. Power to appoint agent, etc., for recovery of tax
- 80. Indemnification of agent
- 81. Power to require security and production of evidence
- 82. Recovery of tax from persons leaving Singapore
- 83. Power to take samples
- 83A. Seizure of goods
- 83B. Goods liable to seizure liable to forfeiture
- 83C. [*Repealed*]
- 83D. No costs or damages arising from seizure to be recoverable unless seizure without reasonable or probable cause
- 83E. Arrest of persons
- 83F. No unnecessary restraint
- 83G. Arresting officer to be armed
- 83H. Search of place entered by person sought to be arrested
- 83I. Arrested person may be orally examined
- 83J. Disposal of item furnished or seized
- 84. Power of Comptroller to obtain information and furnishing of information
- 84A. Protection of informers

## PART 12

## GENERAL PROVISIONS

- 85. Receipts and notices may be given by authorised officer
- 86. Orders and regulations
- 87. Service of notices, etc.
- 88. Free postage
- 89. Remission of tax or penalty
- 90. Return of tax or penalty overpaid or erroneously paid
- 90A. Advance rulings
- 91. Temporary arrangements for Seventh Schedule supplies and reverse charge supplies: registration
- 92. Temporary arrangements for Seventh Schedule supplies
- 92A. Temporary arrangements for Seventh Schedule supplies: distantly taxable goods and new services
- 93. Temporary arrangements for reverse charge supplies

## Section

94. Temporary arrangements for reverse charge supplies: distantly taxable goods
- First Schedule — Registration
  - Second Schedule — Matters to be treated as supply of goods or services
  - Third Schedule — Valuation — special cases
  - Fourth Schedule
  - Fifth Schedule — Advance rulings
  - Sixth Schedule
  - Seventh Schedule— Supplies for the purposes of section 8(1A)
  - Eighth Schedule — Distantly taxable goods and services excluded for purposes of section 14
  - Ninth Schedule — Illustrations of arrangements for purposes of section 20(2A)
- 

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

[26 November 1993: Except paragraph (3) of the  
Fifth Schedule ;  
1 April 1994: Paragraph (3) of the Fifth Schedule ]

## PART 1

## PRELIMINARY

**Short title**

1. This Act is the Goods and Services Tax Act 1993.

**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;

“accountant” means a public accountant within the meaning of the Accountants Act 2004;

“advocate and solicitor” means an advocate and solicitor within the meaning of the Legal Profession Act 1966;

“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;

“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 meaning given by the Computer Misuse Act 1993;

“computer output” has the meaning given by the Computer Misuse Act 1993;

“customs duty” means customs duty imposed on goods imported into Singapore under the Customs Act 1960;

“customs territory” has the meaning given by section 3(1) of the Customs Act 1960;

*[Act 34 of 2021 wef 01/01/2022]*

“distantly taxable goods” means items of goods where —

(a) at their point of sale or at such other time as may be agreed between the Comptroller and the supplier of the goods —

(i) the goods —

(A) are not dutiable goods; or

(B) are dutiable goods, but payment or recovery of payment of the whole of the customs duty or excise duty chargeable on the goods is waived under section 11 of the Customs Act 1960;

(ii) the supply of the goods is not an exempt supply under section 22 and the Fourth Schedule;

(iii) the goods are located outside the customs territory; and

(iv) each item of the goods has an entry value (determined in accordance with section 18A) that does not exceed the entry value threshold; and

(b) the goods are to be delivered to a place in the customs territory by postal services or following an importation by air,

and includes goods treated as distantly taxable goods under paragraph 4C of the Seventh Schedule;

*[Act 34 of 2021 wef 01/01/2022]*

“document” has the meaning given by the Evidence Act 1893;

“dutiable goods” has the meaning given by section 3(1) of the Customs Act 1960;

*[Act 34 of 2021 wef 01/01/2022]*

“electronic record” has the meaning given by the Electronic Transactions Act 2010;

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

“entry value threshold” means the entry value threshold provided under subsection (1A);

*[Act 34 of 2021 wef 01/01/2022]*

“excise duty” has the meaning given by the Customs Act 1960;

“free trade zone” has the meaning given by the Free Trade Zones Act 1966;

“goods” excludes money;

“import” has the meaning given by the Customs Act 1960;

“invoice” includes any document similar to an invoice;

“input tax” has the meaning given by section 19;

“land” has the meaning given by the Land Titles Act 1993;

“limited partnership” means a limited partnership referred to in section 3 of the Limited Partnerships Act 2008;

“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 by section 17(5);

“output tax” has the meaning given by section 19;

“point of sale”, in relation to any goods, means the time at which an order confirmation for their supply is issued by the supplier of those goods;

*[Act 34 of 2021 wef 01/01/2022]*

“postal service” has the meaning given by section 2(1) of the Postal Services Act 1999;

*[Act 34 of 2021 wef 01/01/2022]*

“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;

“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;

“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;

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

*[Act 34 of 2021 wef 01/01/2022]*

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

[Act 34 of 2021 wef 01/01/2022]

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

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

“supply” has the meaning given 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 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;

“taxable supply” has the meaning given 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;

“VCC Act” means the Variable Capital Companies Act 2018.

[37/2008; 20/2010; 3/2013; 31/2014; 9/2018; 52/2018;  
28/2019; 33/2019]

(1A) For the purposes of this Act, the entry value threshold is \$400, or such other higher or lower amount as the Minister may, by order in the *Gazette*, prescribe in substitution.

[Act 34 of 2021 wef 01/01/2022]

(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 is determined in accordance with section 15.

(3) The terms “share”, in relation to a VCC, “sub-fund”, “umbrella VCC” and “VCC” have the meanings given by the VCC Act.

[28/2019]

(4) To avoid doubt, the term “company” includes a VCC.

[28/2019]

### **Digital payment tokens**

**2A.**—(1) Subject to subsections (2) and (3), a reference in this Act to a digital payment token is a reference to a digital representation of value that has all of the following characteristics:

- (a) it is expressed as a unit;
- (b) it is designed to be fungible;
- (c) it is not denominated in any currency, and is not pegged by its issuer to any currency;
- (d) it can be transferred, stored or traded electronically;
- (e) it is, or is intended to be, a medium of exchange accepted by the public, or a section of the public, without any substantial restrictions on its use as consideration.

[33/2019]

(2) A reference in this Act to a digital payment token does not include any of the following:

- (a) money;
- (b) anything which, if supplied, would be an exempt supply under Part 1 of the Fourth Schedule for a reason other than being a supply of one or more digital representations of value having the characteristics mentioned in subsection (1);
- (c) anything which —
  - (i) gives an entitlement to receive, or an entitlement to direct the supply of, goods or services from a specific person or persons; and

- (ii) ceases to function as a medium of exchange after the entitlement has been used.

[33/2019]

(3) The Minister may, by order in the *Gazette*, do any of the following:

- (a) add to the characteristics, or modify or remove any characteristic, in subsection (1) of digital payment tokens for the purposes of this Act, whether generally or for specific circumstances;
- (b) add to the exclusions, or modify or remove any exclusion, in subsection (2).

[33/2019]

### **Meaning of “business”, etc.**

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

(2) Without limiting 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;
- (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 the person 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 meanings given by the Land Titles (Strata) Act 1967.

### **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]

## PART 2

### 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.

#### **Responsibility of Comptroller and delegation of powers**

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

(2) The Comptroller may, subject to the conditions or restrictions the Comptroller 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 the Comptroller by this Act.

(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 83A, 83E, 83F, 83G, 83H, 83J and 84(1A), (1B), (1C) and (1D); and
- (b) authorise any officer of customs under the Customs Act 1960 to exercise any power in sections 83E (except subsection (2)), 83F and 83G.

[52/2018; 42/2020]

### **Official secrecy**

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

- (a) must 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) is 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 the person's notice in the performance of the person's 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 must 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 or her 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;
- (f) the Commissioner of Stamp Duties.

(6) Despite anything in this section, the Comptroller may, for the purpose of enabling the Chief Statistician to perform his or her duties under the Statistics Act 1973, furnish and permit the Chief Statistician access to any prescribed information and records.

(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 1992; or

- (b) that the Comptroller has reasonable grounds to suspect affords evidence of the commission of such an offence.

[52/2018]

(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.

[52/2018]

(6C) Despite anything in this section, the Comptroller —

(a) may furnish to —

- (i) the chief executive officer of the Inland Revenue Authority of Singapore established under section 3 of the Inland Revenue Authority of Singapore Act 1992; or
- (ii) an officer duly authorised by the chief executive officer,

any information required for the performance of the official duties of the chief executive officer or authorised officer in administering any of the public schemes specified in Part 1 of the Sixth Schedule; and

- (b) may allow the chief executive officer or authorised officer such access to any records or documents as may be necessary for the performance of those official duties.

[42/2020]

(6CA) Despite anything in this section, the Comptroller may allow a person who is authorised by the chief executive officer of the Inland Revenue Authority of Singapore such access to any records or documents as may be necessary for the person to conduct an audit in relation to the administration of any public scheme specified in Part 1 of the Sixth Schedule, including the audit of any information technology system used by the Inland Revenue Authority of Singapore for such administration.

[27/2021]

(6CB) A person authorised by the chief executive officer under subsection (6CA) —

- (a) must make and subscribe a declaration of secrecy in accordance with subsection (1)(b);
- (b) must not disclose to any person, or allow any person access to, anything contained in the records or documents; and
- (c) must not use or make any copy of the records or documents or anything contained in the records or documents, other than for the purpose of the audit mentioned in subsection (6CA).

[27/2021]

(6CC) A person who contravenes subsection (6CB)(b) or (c) shall be guilty of an offence.

[27/2021]

(6D) The Minister may by order in the *Gazette* amend Part 1 of the Sixth Schedule.

[42/2020]

(7) Despite anything in this section, the Comptroller may publish the names and such other particulars of the persons and places specified in Part 2 of the Sixth Schedule, in the form or manner that he or she thinks fit.

[19/2012; 42/2020]

(8) Despite anything in this section, the Comptroller may lay a complaint of professional misconduct against any person in the person's 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 document or information.

[21/2013]

(9) Despite 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.

[21/2013]

(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 1992.

[52/2018]

PART 3

IMPOSITION AND EXTENT OF TAX

**Goods and services tax**

7. A tax to be known as Goods and Services Tax is 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.

[52/2018]

**Scope of tax**

8.—(1) Tax is 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 the taxable person.

(1A) Without affecting subsection (1), tax is 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 the taxable person.

[52/2018]

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

(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.

[52/2018]

[Act 34 of 2021 wef 01/01/2022]

(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 is 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.

[19/2012]

## Registration

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

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

## Meaning of “supply”

10.—(1) The Second Schedule applies for determining what is, or is 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;
- (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.

[52/2018]

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

(4) Without affecting 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 are treated as incorporated in the firstmentioned goods.

### **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 treated as a supply made by the persons or person for whose business the bare trustee holds the goods, rights or licence.

[31/2014]

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

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

[20/2010; 52/2018]

(2) A supply of goods or services (other than a reverse charge supply) is 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; 52/2018]

(3) Despite 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 the person's supplies of goods or services take place, and the Comptroller allows the person's application; or
- (c) a supply of goods made by an agent that is treated under section 33(2) as a supply by the agent as principal,

then, unless subsection (4) applies, the supply is treated for the purposes of this Act as taking place as follows:

- (d) in the case of a supply of goods —
  - (i) if the goods are to be removed, at the time of the removal; and
  - (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; and
- (e) 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.

[20/2010; 24/2011]

(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 is 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.

[20/2010; 24/2011]

(5) For the purpose of determining the time when a supply of goods or services (other than a reverse charge supply) is treated as taking place for the purposes of this Act, where a person provides a document to himself, herself or itself which purports to be an invoice



in respect of a supply of goods or services to him, her or it by another person, the Comptroller may treat that invoice as an invoice issued by the other person as the supplier.

[20/2010; 52/2018]

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

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

[20/2010]

(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 is 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; 52/2018]

(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 the taxable person may count as the taxable person's input tax, the supply is treated as taking place at the time when —

(a) the taxable 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]

(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 is 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]

(5) Where there is a supply of services by virtue only of paragraph 5(3) of the Second Schedule, the supply is 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]

(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 is 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 is 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]

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

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

[20/2010]

(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 the person 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 must, 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 is so treated for the purposes of this Act.

[20/2010]

(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 is 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; 52/2018]

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

[20/2010]

(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 1 of the Fourth Schedule to the recipient of the goods or services in respect of the supply of the goods or services; and

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

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

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

[20/2010; 19/2012]

(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 taxable 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 is 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]

- (7) Subsections (2), (3), (5) and (6) do 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]

### **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).

[52/2018]

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

- (a) the person or branch that in fact supplies the distantly taxable goods or services to the recipient issues an invoice, or the recipient pays any consideration for those distantly taxable goods or services; or

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

[Act 34 of 2021 wef 01/01/2022]

(3) Subject to subsection (3A), where the recipient is registered under this Act, the recipient may, for any period during which the recipient receives distantly taxable goods or 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 distantly taxable goods or services is covered by the entry or consideration.

[52/2018]

[Act 34 of 2021 wef 01/01/2022]

(4) Where the reverse charge supply arises from —

- (a) a supply of distantly taxable goods mentioned in section 14(1)(a)(i), or a supply of services mentioned in section 14(1)(b)(i), that is between connected persons within the meaning of paragraph 3 of the Third Schedule;
- (b) a supply of distantly taxable goods mentioned in section 14(1)(a)(ii) or a supply of services mentioned in section 14(1)(b)(ii); or
- (c) a supply of distantly taxable goods or a supply of services mentioned in section 30(1A),

then the reverse charge supply takes place at the end of 12 months after the distantly taxable goods are delivered or the services are performed (as the case may be), to the extent that it is not covered by any invoice already issued or consideration already paid.

[Act 34 of 2021 wef 01/01/2022]

[Act 35 of 2022 wef 01/01/2022]

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

[52/2018]

[Act 34 of 2021 wef 01/01/2022]

## (6) Where —

- (a) the recipient is a taxable person receiving distantly taxable goods or 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 the recipient becomes a taxable person; and
- (c) the Comptroller is satisfied that the distantly taxable goods have been delivered or that the services have been performed (as the case may be), prior to that date,

then the recipient may treat the reverse charge supply as taking place when the distantly taxable goods were delivered (to the extent of the delivery) or the services were performed (to the extent of the performance).

*[Act 34 of 2021 wef 01/01/2022]*

*[Act 35 of 2022 wef 01/01/2022]*

## (7) Where —

- (a) distantly taxable goods are delivered, or services are in fact performed by the person or branch mentioned in section 14(1)(b), whether on a single occasion or on different occasions;

*[Act 34 of 2021 wef 01/01/2022]*

*[Act 35 of 2022 wef 01/01/2022]*

- (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.

*[52/2018]*

(8) Despite subsections (2), (2A), (3), (3A), (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.

[52/2018]

[Act 34 of 2021 wef 01/01/2022]

(9) An election under subsection (8)(c) must be made in the form and manner, and within the time, required by the Comptroller.

[52/2018]

(10) Where an employee pays the consideration for a reverse charge supply at an earlier date and is reimbursed by the employer as the recipient at a later date, the date on which the recipient is regarded as having paid the consideration for the purposes of this section is the later date.

[Act 34 of 2021 wef 01/01/2022]

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

**12.—**(1) Despite 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 the taxable person as may be specified in the direction) are 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 (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 the taxable person's case in and for the purposes of the direction); or
  - (ii) at the end of the relevant working period (as so defined).

[20/2010; 52/2018]

(1A) Despite sections 11, 11A and 11B, the Comptroller may, at the request of a registered (Seventh Schedule — pay only) person, by direction in writing alter the time at which any specified supply made by the person (whether or not a Seventh Schedule supply) is to be treated as taking place, by directing that that supply be treated as taking place at the time or on the date determined by or by reference to the occurrence of some event described in the direction, whether the resulting time or date is earlier or later than the time or date that would otherwise apply.

[Act 34 of 2021 wef 01/01/2022]

(1B) No event may be specified in the direction which results in a time or date —

- (a) that is later than the time or date that would otherwise apply; and

(b) where the period between —

- (i) the time or date that would otherwise apply; and
- (ii) the resulting time or date,

is more than that of a single prescribed accounting period applicable to the registered (Seventh Schedule — pay only) person.

*[Act 34 of 2021 wef 01/01/2022]*

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

(a) make provision with respect to the time at which (despite sections 11, 11A, 11B, 11C and 38(4)) a supply is 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

(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; 37/2017; 52/2018]*

(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]*

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

**12A.** Despite anything in section 11, 11A, 11B or 12, the repealed sections 11 and 12 in force immediately before 1 January 2011 apply to any supply that is —

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

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

[20/2010]

### **Place of supply**

**13.**—(1) This section applies 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 are treated as supplied in Singapore if they are in Singapore and otherwise are treated as supplied outside Singapore.

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

(4) A supply of services is 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.

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

**14.**—(1) This section applies where —

- (a) a supply of distantly taxable goods is —
  - (i) made to a person (called in this section the recipient) who —
    - (A) belongs in Singapore;

- (B) is a registered person, or is not a registered person but is liable to be registered under paragraph 1 or 1B of the First Schedule; and
  - (C) is not receiving the goods as an individual in the private or personal capacity of the individual; or
- (ii) made by a branch of a person in a country other than Singapore through which the person carries on any business, and made to a branch of the person in Singapore through which the person (also called in this section the recipient) carries on any business; or
- (b) a supply of services is —
- (i) made by a person who belongs in a country other than Singapore, and made to a person (also called in this section the recipient) who —
    - (A) belongs in Singapore;
    - (B) is a registered person, or is not a registered person but is liable to be registered under paragraph 1 or 1B of the First Schedule; and
    - (C) is not receiving the services as an individual in the private or personal capacity of the individual; or
  - (ii) made by a branch of a person in a country other than Singapore through which the person carries on any business, and made to a branch of the person in Singapore through which the person (also called in this section the recipient) carries on any business,

and the recipient is not entitled to credit for the full amount of the recipient's input tax under sections 19 and 20 for the prescribed accounting period, or longer period mentioned in section 20(4)(b), in which the distantly taxable goods or services are received.

*[Act 34 of 2021 wef 01/01/2022]*

(1AA) In addition, where one or more persons (each *Y*) other than the recipient (*X*) mentioned in subsection (1) to whom the supply is

made, directly benefit from the distantly taxable goods or services, and any *Y* —

- (a) satisfies the criteria of the recipient in subsection (1)(a)(i) or (b)(i), as the case may be; and
- (b) is not entitled to credit for the full amount of the input tax under sections 19 and 20 for the prescribed accounting period, or longer period mentioned in section 20(4)(b), in which the distantly taxable goods or services are received,

then —

- (c) that *Y* is treated as a recipient to whom the supply of distantly taxable goods or services is made for the purpose of this section, to the extent of the consideration paid to the supplier (whether directly or indirectly) by that *Y* for the supply; and
- (d) *X* is the recipient only to the extent of the consideration not paid by any *Y*.

*[Act 34 of 2021 wef 01/01/2022]*

(1A) The condition in subsections (1) and (1AA) that the recipient is not entitled to credit for the full amount of the recipient's input tax does not apply in relation to any input tax excluded by regulations made under section 19(14) from any credit under section 19.

*[33/2019]*

*[Act 34 of 2021 wef 01/01/2022]*

(1B) For the purposes of this section, in determining whether goods are distantly taxable goods, if the recipient is unable to verify the location of the goods at the point of sale of the goods, or the manner or mode of transport by which the goods will be delivered to a place in the customs territory, the recipient may rely on the best available information to do so.

*[Act 34 of 2021 wef 01/01/2022]*

(2) Subject to subsections (3), (3A) 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, herself or itself supplied the goods

or services in Singapore in the course or furtherance of a business for that supply, and that supply were a taxable supply.

[52/2018; 33/2019]

[Act 34 of 2021 wef 01/01/2022]

(3) Subsection (2) applies —

- (a) in the case of distantly taxable goods — only to the extent that the goods 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); and
- (b) in the case of services — only to the extent that the services are not excluded under the Eighth Schedule (for the purposes of subsection (1)(b)(i) and (ii), or (1)(b)(i), or (1)(b)(ii), as the case may be).

[Act 34 of 2021 wef 01/01/2022]

(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 the recipient's case under section 20(1).

[52/2018]

(5) Despite a recipient being entitled to credit for the full amount of the recipient's input tax under sections 19 and 20 for the prescribed accounting period, or longer period mentioned in section 20(4)(b), in which distantly taxable goods or services are received, the recipient may elect for all supplies made to the recipient in the circumstances under subsection (1)(a) or (b) in that period to be treated as supplies of distantly taxable goods or services to which subsection (2) applies.

[Act 34 of 2021 wef 01/01/2022]

(6) Where a recipient who is a registered person receives any supply of distantly taxable goods or services mentioned in subsection (1)(a) or (b) (as the case may be) that is excluded or to any extent excluded under the Eighth Schedule, the recipient may elect for all such supplies of distantly taxable goods or services to be made to the recipient to be treated as supplies of distantly taxable goods or services to which subsection (2) applies (and not supplies of distantly taxable goods or services to which subsection (2) does not apply by reason of subsection (3)).

[Act 34 of 2021 wef 01/01/2022]

(7) An election under subsection (5) or (6) must be made in the form and manner, and within the time, required by the Comptroller.  
[52/2018]

(8) For the purposes of this section, a head office of a taxable person is treated as a branch of that taxable person.  
[52/2018]

(9) The Minister may make regulations to provide for the circumstances in which subsection (2) does not apply to any supply made in the circumstances in subsection (1)(a)(ii) or (b)(ii) (as the case may be) where the recipient is not entitled to credit for the full amount of the recipient's input tax as mentioned in subsection (1).  
[52/2018]

[Act 34 of 2021 wef 01/01/2022]

(10) The Minister may by order amend the Eighth Schedule.  
[52/2018]

### **Place where supplier or recipient of services or supplier of Seventh Schedule supplies belongs**

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

[Act 34 of 2021 wef 01/01/2022]

(2) Subsections (4) and (5) 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 the recipient) belongs in one country or another.

[52/2018]

- (3) The supplier is treated as belonging in a country if —
- (a) the supplier has in that country a business establishment or some other fixed establishment and no such establishment elsewhere;
  - (b) the supplier has no such establishment in any country but the supplier's usual place of residence is in that country; or

- (c) the supplier has such establishments both in that country and elsewhere and the supplier's establishment which is most directly concerned with the supply is in that country.

*[Act 34 of 2021 wef 01/01/2022]*

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

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

- (a) either of the conditions mentioned in subsection (3)(a) or (b) is satisfied; or

- (b) the person has such establishments as are mentioned in subsection (3) both in that country and elsewhere and the person's establishment 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 is 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.

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

*[52/2018; 33/2019]*

*[Act 34 of 2021 wef 01/01/2022]*

## **Rate of tax**

**16.** Tax is charged at the rate of —

- (a) 4% for the period from 1 January 2003 to 31 December 2003 (both dates inclusive);



(b) 5% for the period from 1 January 2004 to 30 June 2007 (both dates inclusive); and

(c) 7% from and including 1 July 2007,

and is charged on —

(d) the supply of goods or services, by reference to the value of the supply as determined under this Act; and

(e) the importation of goods, by reference to the value of the goods as determined under this Act.

[28/2007]

### **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 is determined in accordance with this section.

(2) If the supply is for a consideration in money, its value is taken to be such amount as, with the addition of the tax chargeable, is equal to the consideration.

[52/2018]

[Act 34 of 2021 wef 01/01/2022]

(2A) Subsection (2) does not apply to the following:

(a) a supply from which a reverse charge supply arises;

(b) a supply which a redeliverer is treated as making under the Seventh Schedule.

[Act 34 of 2021 wef 01/01/2022]

(3) If the supply (including a supply mentioned in subsection (2A)(a) or (b)) is not for a consideration or is for a consideration not consisting or not wholly consisting of money, the value of the supply is taken to be its open market value.

[52/2018]

[Act 34 of 2021 wef 01/01/2022]

(3A) A reverse charge supply has a value that is of an amount equal to the consideration for the distantly taxable goods or services in fact supplied that gave rise to the reverse charge supply.

[52/2018; 33/2019]

[Act 34 of 2021 wef 01/01/2022]

(3AA) Where a reverse charge supply arises from a supply of distantly taxable goods or services mentioned in section 14(1)(a) or (b) or such supply made by a member of the group mentioned in section 30(1A), then, for the purpose of determining the value of the reverse charge supply, any amount required to be withheld as tax under the Income Tax Act 1947 must not, if included in the consideration for the supply in fact made, be deducted.

[33/2019]

[Act 34 of 2021 wef 01/01/2022]

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

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

[Act 34 of 2021 wef 01/01/2022]

(b) a supply of services mentioned in section 30(1A),

then, for the purpose of determining the value of the reverse charge supply, any of the following that is included as part of the consideration for the services in fact supplied may be deducted:

(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.

[52/2018; 33/2019]

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

[52/2018]

[Act 34 of 2021 wef 01/01/2022]

(3D) A Seventh Schedule supply of goods treated as made by a redeliverer has a value that is equal to the consideration paid for the goods by the customer.

[Act 34 of 2021 wef 01/01/2022]

(4) Where a supply of any goods or services (including a supply mentioned in subsection (2A)(a) or (b)) is not the only matter to which a consideration in money relates, the supply is deemed to be for such part of the consideration as is properly attributable to it.

*[52/2018]*

*[Act 34 of 2021 wef 01/01/2022]*

(4A) Where a person makes a supply of related services to a customer of a Seventh Schedule supply of goods in relation to that supply of goods, the consideration for the related services is to be included as part of the consideration for the Seventh Schedule supply of goods if —

- (a) the consideration for the supply of the related services is determined by reference to those goods;
- (b) the supply of the related services is made, arranged or assisted by the supplier or underlying supplier of those goods;
- (c) the supply of the related services is directly in connection with those goods;
- (d) the supply of the related services would be zero-rated under section 21 in the absence of this subsection; and
- (e) the supply of the related services and those goods do not form a single supply.

*[Act 34 of 2021 wef 01/01/2022]*

*[Act 35 of 2022 wef 01/01/2022]*

(4B) Subsection (4A) does not apply to a redeliverer that is treated as making a supply of goods under the Seventh Schedule.

*[Act 34 of 2021 wef 01/01/2022]*

(4C) Where a reverse charge supply arises from a supply of distantly taxable goods mentioned in section 14(1)(a) and the recipient also receives a supply of related services, the consideration for the related services is to be included as part of the consideration for the supply of the distantly taxable goods if —

- (a) the consideration for the supply of the related services is determined by reference to those goods;

- (b) the supply of the related services is made, arranged or assisted by the supplier of those goods;
- (c) the supply of the related services is directly in connection with those goods;
- (d) the supply of the related services 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 in the absence of this subsection; and
- (e) the supply of the related services and those goods do not form a single supply.

*[Act 34 of 2021 wef 01/01/2022]*

(5) For the purposes of this Act, the open market value of a supply of goods or services is 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.

(7) In this section —

“redeliverer” and “underlying supplier” have the meanings given by paragraph 1(1) of the Seventh Schedule;

“related services”, in relation to a Seventh Schedule supply of goods or a supply of distantly taxable goods that gives rise to a reverse charge supply, means the services supplied by any person (whether or not the supplier or underlying supplier of the goods) for the purposes of —

- (a) processing and preparing the goods for transportation and delivery; and
- (b) delivering the goods, or arranging or assisting in the delivery of the goods, including insurance and transportation.

*[Act 34 of 2021 wef 01/01/2022]*

*[Act 35 of 2022 wef 01/01/2022]*

**Value of imported goods**

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

- (a) subject to paragraph (b), the value of the goods is 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 1960; 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);
- (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 while under such customs control,

the value of the goods is the aggregate of the following:

- (iii) the value of the last of such supplies; and
- (iv) so far as not already included in the value referred to in sub-paragraph (iii) —
  - (A) all taxes, duties and other charges levied either outside or, by reason of importation, within Singapore (except goods and services tax); and
  - (B) 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]

(2) In the application of the Customs Act 1960, by virtue of section 26, to any goods which are not subject to either customs duty or excise duty, such goods are construed as being under “customs control” within the meaning of section 3(2) of the Customs Act 1960 —

- (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 1960 includes a warehouse or other place licensed under section 37(5)(b).

[20/2010]

### **Entry value of items of goods**

**18A.**—(1) This section applies for the purpose of determining the entry value of any item of goods.

(2) Except for the purposes of determining whether the supply of any item of goods gives rise to a reverse charge supply under section 14, the entry value of the item is the consideration for the supply of the item, less all of the following amounts that are included in that consideration:

- (a) transport and insurance charges for the item for the period beginning when the item leaves the country or territory from which it is supplied and ending when it is delivered to a place in the customs territory;
- (b) any tax chargeable on the supply of the item under section 8;
- (c) any customs duty or excise duty.

(3) For the purposes of subsection (2), the supplier of the goods may use a reasonable estimate of any of the amounts mentioned in subsection (2)(a), (b) and (c), based on the information available to the supplier at the point of sale of the goods.

(4) Instead of applying subsections (2) and (3), the supplier may elect for the entry value of any item of goods to be the value determined in accordance with section 18 for the item.

(5) An election made under subsection (4) must be made by notifying the Comptroller in such form and manner and within such time as the Comptroller may require.

(6) For the purposes of determining whether the supply of any item of goods gives rise to a reverse charge supply under section 14, the entry value of the item is the value determined in accordance with section 18 for the item.

*[Act 34 of 2021 wef 01/01/2022]*

## PART 4

### CREDIT FOR INPUT TAX AGAINST OUTPUT TAX

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

**19.**—(1) A taxable person must, in respect of supplies made by the taxable person, account for and pay tax by reference to such accounting periods as the Minister may by regulations prescribe (called in this Act 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 the taxable person's input tax as is allowable under section 20, and then to deduct that amount from any output tax that is due from the taxable person.

(3) Subject to subsection (4) —

(a) “input tax”, in relation to a taxable person, means the following:

- (i) tax on the supply to the taxable person of any goods or services;
- (ii) tax on the reverse charge supply treated as made by the taxable person (as a recipient) to himself, herself or itself under section 14(2);
- (iii) tax paid or payable by the taxable person 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 the taxable person; and

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

[52/2018]

(3A) For the purpose of subsection (3)(a)(iii), tax payable by a taxable person on the importation of goods does 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; 52/2018]

(4) Where —

- (a) goods or services supplied to a taxable person;  
 (b) distantly taxable goods or services that are the subject of a reverse charge supply of a taxable person; or

[Act 34 of 2021 wef 01/01/2022]

- (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 the taxable person and partly for other purposes, tax on supplies and importations must be apportioned so that only so much as is referable to the taxable person’s business purposes is counted as the taxable person’s input tax.

[52/2018]

(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 must be paid to the taxable person by the Comptroller.

[20/2010]

(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 is nil; and



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

[20/2010]

(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 may be made under subsection (2) nor any payment made under subsection (5), except on a claim made in the manner and within the time 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 conditions (if any) imposed by the Comptroller as the Comptroller thinks fit, including conditions as to repayment in specified circumstances.

(10) Subject to subsections (8) and (9), any payment due under subsection (5) must be paid within the time 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.

[52/2018]

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

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

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

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

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

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

[38/2005]

(12A) Where a taxable person —

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

the taxable person is 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]

(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 the taxable person on the importation of goods, to be treated as the taxable person's 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 the taxable person's input tax, in such circumstances, to such extent and subject to such conditions as may be prescribed, tax on the supply to the taxable person of goods or services or paid by the taxable person on the importation of goods even though the taxable person 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; and
- (d) in the case of a person who has been, but is no longer, a taxable person, for the person to be paid by the Comptroller the amount of any tax on a supply of services made to the person for the purposes of the business carried on by the person when the person 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.

(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 treated as a supply made to the persons or person for whose business the bare trustee holds the interest or right.

[31/2014]

(15) In this section —

“initial specified period” means a period of 12 months after the due date for payment of the consideration or the part thereof (as the case may be) by the taxable person to the taxable person’s supplier;

“subsequent specified period” means —

- (a) where the prescribed accounting period during which the relevant input tax was first credited under subsection (2) ends before 1 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 after 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 1 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 after the end of that prescribed accounting period.

[38/2005; 28/2007; 42/2020]

### **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 is 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 the taxable person's 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 1 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;

(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.

[19/2012]

(2A) Despite subsection (1), a taxable person is not entitled to credit for any input tax on any supply made to the taxable person

which the taxable person knew or should have known was a part of any arrangement to cause loss of public revenue (whether or not the loss was in fact caused).

[42/2020]

(2B) For the purpose of subsection (2A), an arrangement to cause loss of public revenue is an arrangement comprising 2 or more supplies (whether or not the supplies are in the same chain of supply or in different chains of supply), the effect of which is that one or more persons evade or avoid paying any amount of tax, or is able to seek to obtain any credit for or refund of tax which the person or persons would not otherwise be able to obtain.

[42/2020]

(2C) Illustrations of an arrangement mentioned in subsection (2A) are set out in the Ninth Schedule, and the Minister may by order in the *Gazette* amend the Ninth Schedule.

[42/2020]

(2D) For the purposes of this Act, a taxable person should have known that a supply made to the taxable person was a part of an arrangement mentioned in subsection (2A) if —

- (a) the circumstances connected with the supply made to the taxable person or with a supply made by the taxable person, or both, carried a reasonable risk of the supply being a part of such arrangement; and
- (b) the taxable person, before making a claim for credit for the input tax on the supply to the person —
  - (i) did not take reasonable steps to ascertain whether the supply was a part of such arrangement; or
  - (ii) took reasonable steps to ascertain whether the supply was a part of such arrangement and —
    - (A) concluded that the supply was not a part of such arrangement and the conclusion is not one that a reasonable person would have made;
    - (B) was unable to conclude that the supply was not a part of such arrangement; or

(C) did not make any conclusion as to whether the supply was or was not a part of such arrangement.

[42/2020]

(2E) To avoid doubt —

- (a) subsection (2D) applies in a case mentioned in paragraph (b)(i) of that subsection even if a reasonable person, after having taken reasonable steps, would have concluded that the supply was not a part of an arrangement mentioned in subsection (2A); and
- (b) subsection (2D) applies in a case mentioned in paragraph (b)(ii)(B) or (C) of that subsection even if a reasonable person would have concluded that the supply was not a part of an arrangement mentioned in subsection (2A).

[42/2020]

(2F) To avoid doubt, where —

- (a) the taxable person took reasonable steps to ascertain whether the supply was a part of an arrangement mentioned in subsection (2A) and concluded that the supply was not a part of such arrangement; and
- (b) the conclusion is one that a reasonable person would have made,

then, the person is not a person who should have known that the supply was a part of such arrangement, for the purposes of this Act.

[42/2020]

(2G) The circumstances for the purposes of subsection (2D) include the following:

- (a) any of the supplies in question is not a supply which the taxable person would ordinarily enter into, given the nature and extent of the taxable person's business;
- (b) the value of any of the supplies in question is substantially in excess of the value of the assets of the business carried on by the taxable person or the risks required to be borne by the taxable person for the supply;

- (c) the reasonableness or commerciality of any of the supplies in question is questionable, for instance, where there is a ready supplier to the taxable person and a ready buyer from the taxable person for the same goods or services in circumstances where the need for the taxable person as an intervening supplier is unnecessary;
- (d) the consideration for the supply to the taxable person, or for any supply by the taxable person to a buyer, are pre-determined, or the profit of the taxable person is guaranteed;
- (e) the arrangement for payment of the consideration for the supply to the taxable person does not accord with usual business practice;
- (f) the taxable person has little or no knowledge of or past dealing with the supplier to the taxable person or the buyer from the taxable person, or both.

[42/2020]

(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 the taxable person;  
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 limiting 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.

## PART 5

### 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.

*[28/2007; 19/2012]*

(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 is charged on the supply; but

- (b) it is in all other respects treated as a taxable supply,

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

(3) A supply of services is 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
  - (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;
  - (iii) [*Deleted by Act 20 of 2010*]
- (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;
- (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;
  - (f) subject to subsection (4B), services supplied directly in connection with goods situated outside Singapore when the services are performed;
  - (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;
  - (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;
  - (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;
    - (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) a person who belongs in a country other than Singapore and who is outside Singapore at the time the services are performed; or
    - (B) a registered person who belongs in Singapore;
- (k) prescribed services supplied —
  - (i) under a contract with a person wholly in the person's business capacity (and not in the person's private or personal capacity) and who in that capacity belongs in a country outside Singapore; and
  - (ii) which directly benefit —
    - (A) a person wholly in the person's business capacity (and not in the person's private or personal capacity) and who in that capacity belongs in a country other than Singapore; or
    - (B) a registered person who belongs in 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;

- (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;
- (s) services supplied —
  - (i) under a contract with a person who belongs in a country outside Singapore; and
  - (ii) which directly benefit —
    - (A) a person who belongs in a country other than Singapore; or
    - (B) a registered person who belongs in Singapore, relating to the co-location in Singapore of computer server equipment belonging to the person referred to in sub-paragraph (i) or (ii);
- (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;
- (u) subject to subsection (4D), services supplied before 1 January 2022 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;

*[Act 34 of 2021 wef 01/01/2022]*

- (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;
- (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;
- (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
- (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) a person who belongs in a country other than Singapore; or
    - (B) a registered person who belongs in Singapore, if, at the time the prescribed services are performed, the prescribed goods are —
  - (iii) at an approved warehouse; or

(iv) 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 —

(A) 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

(B) the goods will be returned to any approved warehouse after the activity or event mentioned in sub-paragraph (A).

*[38/2005; 28/2007; 33/2008; 19/2009; 20/2010; 24/2011; 19/2012; 52/2018]*

(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;

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

“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;

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

“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 1996 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 2001; 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);
- (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; and



(c) the supply in subsection (3)(o) of a ship or an aircraft (as the case may be) 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.

*[19/2009; 20/2010; 24/2011; 1/2016]*

(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.

*[19/2012]*

(4B) The services referred to in —

- (a) subsection (3)(e), (f) and (g); and
- (b) subsection (3)(j), if supplied before 1 January 2022,

do not include any services comprising either or both of the following:

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

*[Act 34 of 2021 wef 01/01/2022]*

(4C) The services referred to in subsection (3)(j) do 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]

(4D) The services referred to in subsection (3)(u) do 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 electromagnetic 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]

(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 is, for the purposes of this Act, treated as a supply of services in Singapore.

[1/2016]

(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,

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; 1/2016]

(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).

[1/2016]

(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.

[1/2016]

(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,

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; 31/2014; 1/2016]

(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; 31/2014]

(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]

(7B) [*Deleted by Act 19 of 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,

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 becomes 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 are liable to seizure.

[20/2010; 1/2016]

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

(10) [*Deleted by Act 34 of 2021 wef 01/01/2022*]

### **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, is 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.

[28/2007; 33/2008; 52/2018]

(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 is charged on the supply; but
- (b) it is in all other respects treated as a taxable supply,

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

[28/2007]

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

[52/2018]

### **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.

[24/2011; 31/2014]

(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 is charged on the supply; but

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

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

[24/2011]

(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.

[24/2011]

(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]

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

[52/2018]

**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,

is zero-rated if —

- (c) 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;
- (d) the whole of the land which is the subject of the lease, tenancy or licence is part of the approved warehouse; and
- (e) the land which is the subject of the lease, tenancy or licence is used by the taxable person in the taxable person's business of storing prescribed goods other than the goods of the taxable person.

[24/2011]

(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 is charged on the supply; but
- (b) it is in all other respects treated as a taxable supply,

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

[24/2011]

(3) In this section, “approved warehouse” has the meaning given by section 21(4)(a).

[24/2011]

**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 1 of the Fourth Schedule.

[19/2012]

(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 2 of the Fourth Schedule.

[19/2012]

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

(a) financial services in paragraph 1 of Part 1, and paragraphs 1 and 3 of Part 3, 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 2, and paragraph 2 of Part 3, 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.

[19/2012]

(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.

**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]

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



under this section) 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) A is the consideration for which the goods are supplied; and

(b) B is the consideration for which the goods were acquired, and accordingly where there is no excess, the tax is not 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 applies, with the necessary modifications, 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 does 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 the taxable person 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.

### **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 the Minister 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 the Minister 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 the person; or
- (b) a refund of the whole or part of any tax on the supply of goods or services to the person —
  - (i) which, if the person were a taxable person, would be the person's input tax; or
  - (ii) for which, as a taxable person, the person 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.

(5) In any case where —

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

this Act has 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) has effect in relation to the tax chargeable on the importation of goods by the transferee.

### **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 limiting 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 after 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;
  - (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;
  - (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; and
- (g) make different provisions for different circumstances.

[21/2013; 52/2018; 42/2020]

### **Application of Customs legislation**

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

- (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.

[19/2012]

(2) Without limiting subsection (1), the Director-General of Customs may, by virtue of that subsection, exercise any power conferred on the Director-General 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.

[19/2012]

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

- (a) the provisions of the Customs Act 1960;
- (b) the provisions of the Postal Services Act 1999 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.

### **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 the taxable person, 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 the taxable person to another taxable person, permit those goods to be supplied without payment of the tax chargeable on the supply.

(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;
- (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, even though such tax is not payable; and
- (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.

[24/2011; 21/2013; 31/2014]

(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).

### **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 the taxable person, permit those goods to be delivered or removed in accordance with those regulations even though the tax chargeable on the importation has yet to be paid and despite —

- (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]

(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
- (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; 31/2014]

(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]

## PART 6

### SPECIAL CASES

#### **Application to Government**

**28.**—(1) This Act applies 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.

(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 is treated for the purposes of this Act as a supply in the course or furtherance of any business carried on by it.

(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.

[52/2018]

### **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 4;
- (b) section 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.

[52/2018; 33/2019]

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

[52/2018]

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

[52/2018]

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

[52/2018]

(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.

[52/2018]

### **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 the insurer upon the occurrence of an insured event and which is obligatory under that contract of insurance (called in this section 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) 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 the insurer's 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]

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

[28/2007]

### **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 is disregarded;

- (b) any business carried on by a member of the group is treated as carried on by the representative member;
- (c) any other supply of goods or services by or to a member of the group is 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 is 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.

[52/2018]

(1A) Where a supply made by one member of the group to another member of the group is a supply of distantly taxable goods or 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.

[52/2018]

[Act 34 of 2021 wef 01/01/2022]

(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, with effect from the beginning of a prescribed accounting period they are so treated, and one of them shall be the representative member.

[42/2020]

(4) Despite 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 or she 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 or she may think fit including, where all members of the group are taxable persons registered under paragraph 1B of the First Schedule, a condition that no claim may be made for any credit for any input tax of the representative member (including any amount treated as such under this section);
- (e) for the Comptroller, if he or she 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.

[33/2019]

## Partnerships

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

- (a) of persons carrying on a business in partnership must 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 is to 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 affecting section 36 of the Partnership Act 1890 (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 is 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]

(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 the person was a member of the partnership is treated as served also on the person.

(5) Without affecting section 16 of the Partnership Act 1890 (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 is 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]

(6) Subsections (1) and (4) do not affect the extent to which, under section 9 of the Partnership Act 1890 as it applies to any form of partnership, a partner is liable for tax owed by the firm.

[37/2008]

(7) Where a person is a partner in a firm during part only of a prescribed accounting period, the person's liability for tax on the supply by the firm of goods or services during that accounting period is 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 is the joint and several liability of all partners to give such notice, except that if a notice is given by one partner this is sufficient compliance with any such requirement.

**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 is to 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 must be in the name of the trust.

[19/2009]

(3B) The registration under this Act of an umbrella VCC making taxable supplies for the purpose of one of its sub-funds must be in the name of that umbrella VCC in respect of that sub-fund, or in the name of that sub-fund.

[28/2019]

(4) Where a taxable person dies, or goes into liquidation or receivership, or becomes bankrupt or incapacitated, the Comptroller may, for the period —

- (a) beginning on the date of the death, liquidation, receivership, bankruptcy or incapacity; and

(b) ending on the date immediately before —

- (i) the date 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 that taxable person's business; or
- (ii) in the case of incapacity, the date the incapacity ceases,

deem any person carrying on that business to be a taxable person.

[42/2020]

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

(6) Any person carrying on the business referred to in subsection (4) must, within 21 days after 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.

[42/2020]

## **Agents**

**33.—**(1) Where a person does not have his or her usual place of residence in Singapore and the person is accountable for any tax, or has duties imposed on the person by or under this Act, then the person (called in this section the overseas registrant) —

- (a) must, if the person is not a registered (Seventh Schedule — pay only) person; and
- (b) may, if the person is a registered (Seventh Schedule — pay only) person,

appoint and maintain a section 33(1) agent in matters by reference to which that overseas registrant is so accountable or on whom the duties are so imposed.

[33/2019]

(1A) The section 33(1) agent —

- (a) is substituted for the overseas registrant as the person accountable for the tax; or
- (b) is under an obligation to discharge any duties imposed on the overseas registrant by or under this Act,

(as the case may be) in accordance with the appointment of the section 33(1) agent.

[33/2019]

(1B) The overseas registrant must —

- (a) if not a registered (Seventh Schedule — pay only) person — provide the Comptroller with details of the overseas registrant's section 33(1) agent when applying to be registered under this Act;
- (b) if a registered (Seventh Schedule — pay only) person — notify the Comptroller in writing of the section 33(1) agent appointed by the overseas registrant not more than 30 days after the date of the appointment; and
- (c) where there is —
  - (i) a change in any detail of the section 33(1) agent provided under paragraph (a); or
  - (ii) a change of the section 33(1) agent appointed by the overseas registrant,

notify the Comptroller in writing of the change not less than 30 days before the date of the change, or any other period allowed by the Comptroller in a particular case.

[33/2019]

(1C) The Comptroller may, in any particular case, waive the requirement under subsection (1) in respect of an overseas registrant that is not a registered (Seventh Schedule — pay only) person, subject to any condition that the Comptroller may impose, including a condition to provide security in the form and manner required by the Comptroller.

[33/2019]



(1D) The Comptroller may at any time direct any overseas registrant to replace a section 33(1) agent of the overseas registrant with another section 33(1) agent.

[33/2019]

(2) For the purposes of this Act, where goods are imported by a taxable person and supplied by the taxable person 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.

[52/2018]

(2A) For the purposes of subsection (2), goods imported by a taxable person and supplied by the taxable person 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.

[52/2018]

(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.

[52/2018]

(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.

[52/2018]

(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.

[52/2018]

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

[21/2013]

(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 the person will not be required to be registered by virtue of paragraph 1 of the First Schedule.

[52/2018]

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

- (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 the person's usual place of residence is in Singapore; or
- (c) has such establishments both in Singapore and elsewhere and the person's establishment which is most directly concerned with the supply is in Singapore.

(4) Where goods or services are supplied through an agent who acts in the agent's own name, the Comptroller may, if the Comptroller 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 is treated as having a business establishment there;
- (b) “usual place of residence”, in relation to a body corporate, means the place where it is incorporated or otherwise legally constituted; and
- (c) “section 33(1) agent”, in relation to an overseas registrant, means an agent, a manager or a factor —
  - (i) whose usual place of residence is in Singapore; and
  - (ii) who is appointed by the overseas registrant for either or both of the following purposes:
    - (A) to be substituted for the overseas registrant as the person accountable for the tax;
    - (B) to discharge any duties imposed on the overseas registrant by or under this Act.

*[21/2013; 52/2018; 33/2019]*

### **Umbrella VCCs**

**33AA.**—(1) For the purposes of this Act, an umbrella VCC making or receiving a supply for the purpose of one of its sub-funds is taken to be a separate person from the same VCC making or receiving a supply for the purpose of another of its sub-funds.

*[28/2019]*

(2) Accordingly —

- (a) a supply that is made by an umbrella VCC for the purpose of one of its sub-funds, and received by the same VCC for the purpose of another of its sub-funds, is taken to be a supply made by one person to another person;

- (b) supplies made or received by an umbrella VCC for the purpose of different sub-funds are taken to have been made or received by different persons; and
- (c) an umbrella VCC making taxable supplies for the purpose of one of its sub-funds is to be registered as a person separately from the same umbrella VCC making taxable supplies for the purpose of another of its sub-funds and each is taken to be a separate taxable or registered person.

[28/2019]

(3) For the purposes of this Act, a reference to a business carried on by a taxable person is, where the taxable person is an umbrella VCC in relation to any of its sub-funds, a reference to its business in relation to that sub-fund.

[28/2019]

(4) Where —

- (a) the person who receives, is supplied or is the customer of the goods or services mentioned in section 14(1)(a)(i) or (b)(i), 38(1) or (2) or 38A(2) is an umbrella VCC; and
- (b) the goods or services are supplied for the purpose of or in connection with the VCC's business in relation to any of its sub-funds,

[Act 34 of 2021 wef 01/01/2022]

then, for the purpose of section 14(2), 38(1) or (2) or 38A(2) (as the case may be), the recipient, person supplied or customer of those goods or services is taken to be the umbrella VCC for the purpose of that sub-fund.

[28/2019]

(5) Any liability of an umbrella VCC for tax in relation to a supply made by it for the purpose of a sub-fund, together with any penalty or other amounts payable to the Comptroller in relation to the supply, is considered (for the purposes of section 29 of the VCC Act) liability incurred by the umbrella VCC for the purpose of the sub-fund.

[28/2019]

(6) Any fine or penalty imposed on, or composition sum that may be paid by, an umbrella VCC for an offence under this Act that is

committed in connection with any of its sub-funds, including but not limited to —

- (a) a supply received or made by it for the purpose of the sub-fund; and
- (b) any return, document, information or other matter concerning the sub-fund,

is considered (for the purpose of section 29 of the VCC Act) liability incurred by the umbrella VCC for the purpose of the sub-fund.

[28/2019]

### **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.

[52/2018]

(2) Repayment must 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.

**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 the taxable person's 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;
- (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;
- (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
- (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.

[31/2014; 52/2018]

(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.

[31/2014]

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

[31/2014]

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

[31/2014]

(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 the customer’s 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 the customer, is in Singapore.

[31/2014]

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

- (a) a customer carrying on a business through a branch or an agency in any country is 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.

[31/2014]

### **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, the transferee is treated as having carried on the business before as well as after the transfer, and supplies by the transferor are 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 must be preserved by the transferee instead of by the transferor, unless the Comptroller, at the request of the transferor, otherwise directs.

### **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 is 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 the transferee on the day of the supply.

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

(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).

#### (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.

### **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 meanings given by the Private Lotteries Act 2011.

[7/2011]

### **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]

(2) Any regulations made under this section —

(a) may provide that any transaction involving a voucher or any part of such transaction is 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]

(3) In this section —

“issuer”, in relation to a voucher, means the person who issued the voucher (whether in the person’s 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 1999);
  - (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]

(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 is not 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 is not treated as having stated on or recorded in or in respect of it a value in non-monetary terms.

[19/2009]

(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 is 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]

### **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 limiting 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; and
- (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.

### **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 while under such customs control,

then (except for the purposes of section 18(1)(b)) all such supplies of the goods are disregarded for the purposes of this Act.

[20/2010]

(2) Subject to subsection (4), where —

- (a) goods are produced or manufactured while under customs control in the customs territory in a place specified in a licence granted under section 63(1) of the Customs Act 1960 or such produced or manufactured goods are mixed, while 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 while under such customs control,

then —

- (c) all such supplies other than the last supply are, except where the contrary intention appears, disregarded for the purposes of this Act; and
- (d) the following apply in relation to the last supply:
  - (i) the supply is treated for the purposes of this Act as taking place at the time the goods are removed from such customs control;
  - (ii) the value of the supply is treated as including any customs duty or excise duty to which the goods are subject;
  - (iii) the tax on the supply is payable at the duty point —
    - (A) if the goods are subject to customs duty or excise duty, by the person required to pay any such duty, unless otherwise prescribed; and
    - (B) if the goods are not subject to customs duty or excise duty, by the person by whom the goods are removed.

[20/2010]

(3) Subject to subsection (4), where —

- (a) imported goods that are under customs control (called in this section the firstmentioned 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 1960; 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 while under such customs control,

then, when the other goods are removed from customs control —

- (c) the firstmentioned goods are treated as having been removed from customs control at the time the other goods are produced or manufactured; and
- (d) the tax payable on the importation of the firstmentioned goods is payable at the duty point pertaining to the other goods —
  - (i) if the other goods are subject to customs duty or excise duty, by the person who is required to pay the duty; and
  - (ii) 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]

(4) Despite 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;

- (b) one or more supplies of the goods are made while 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 are not disregarded for the purpose of this Act and are chargeable to tax in accordance with the provisions of this Act (other than this section).

*[20/2010; 19/2012]*

(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;
- (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]*

(6) In the application of the Customs Act 1960, by virtue of section 26, to any goods which are not subject to either customs duty or excise duty, such goods are construed as being under “customs control” within the meaning of section 3(2) of the Customs Act 1960 —

- (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 1960 includes a warehouse or other place licensed under this section.

*[20/2010]*

(7) In this section —

“customs territory” and “proper officer of customs” have the meanings given by section 3(1) of the Customs Act 1960;

“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]

### **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
- (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),

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.

*[20/2010; 24/2011; 52/2018]*

(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, herself or itself made a supply of the goods in the course or furtherance of the taxable person's business;

- (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, the taxable person's receipt of those goods;
- (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, herself or itself supplied the goods in the course or furtherance of the taxable person's business.

*[20/2010; 24/2011; 19/2012]*

(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 are treated as having been supplied to the taxable person in the course or furtherance of the taxable person's 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]*

(2B) A person who belongs in a country outside Singapore referred to in subsection (1)(a) or (b) may, for the purposes of determining the person's liability to be registered under this Act, disregard any supply of goods made by the person 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]

### **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 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 the approved person's supply made in the course or furtherance of the approved person's 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, herself or itself supplied such other goods in the course or furtherance of the approved person's 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.

*[19/2012; 52/2018]*

(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 2 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” is construed accordingly.

[19/2012; 21/2013]

### **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 is 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) insofar as that other person is supplied in connection with the carrying on by that other person of any business, as a supply made by that other person in the course or furtherance of that business.

(1A) Nothing in subsection (1)(b) requires 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, herself or itself a taxable person at the time when the prescribed supply is made; and
- (b) is supplied in connection with the carrying on by the person 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.

[37/2017]

(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.

[37/2017]

(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 applies 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 the person.

(4) Despite sections 11, 11A, 11B and 12, for the purposes of this section, a prescribed supply of goods or services is 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]

(4A) Section 12(1) does not apply for determining the time when any prescribed supply of goods or services is treated as taking place.

[20/2010]

(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

- (d) goods consisting in furniture, furnishings, fittings, appliances or effects that are supplied together with any goods or services mentioned in paragraph (c),

as may be specified or described in regulations made by the Minister.

[37/2017]

### **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.

[37/2017]

(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.

[37/2017]

(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.

[37/2017]

(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.

[37/2017]

(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.

[37/2017]

(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.

[37/2017]

(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).

[37/2017]

(8) This section does not apply to any supply of goods or services prescribed as a prescribed supply under section 38.

[37/2017]

(9) To avoid doubt, relevant supplies of goods or services are not taxable supplies of the customer for the purposes of the First Schedule.

[37/2017]

(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).

[37/2017]

### **Supplies spanning change of rate, etc.**

**39.—**(1) This section applies where —

- (a) there is a change in the tax rate in force under section 16;
- (b) there is a change in the description of zero-rated supplies or exempt supplies, or the types of supplies or circumstances

in which supplies are made for the purposes of the Seventh Schedule, that results in a supply becoming a standard-rated supply; or

- (c) there is a change in the description of circumstances in section 14(1), or in the Eighth Schedule, that results in a supply giving rise to a reverse charge supply,

and applies despite any different result that may arise by virtue of the application of sections 11, 11A, 11B, 11C and 12.

*[Act 34 of 2021 wef 01/01/2022]*

(2) Subject to subsections (3) and (7), a person who makes a supply to which a change in subsection (1) relates or (in the case of a reverse charge supply) the recipient of such supply, may elect for tax to be chargeable on the supply in accordance with subsection (2B) or (2C) (as the case may be), if —

- (a) for any supply of goods or services —
- (i) the supply is performed in part or in whole before the date of the change; and
  - (ii) the invoice is issued or any consideration is received for the supply on or after the date of the change;
- (b) for any supply of goods or services —
- (i) the invoice is issued or any consideration is received for the supply before the date of the change; and
  - (ii) the supply is performed in part or in whole on or after the date of the change; or
- (c) for a supply of services by virtue only of paragraph 5(3) of the Second Schedule —
- (i) some or all of the goods are, without consideration, put to private use or used, or made available to any person for use, for any purpose other than a purpose of the business concerned, before the date of the change; and
  - (ii) the supply of services is treated as taking place under section 11A(5)(a) on or after the date of the change.

*[Act 34 of 2021 wef 01/01/2022]*

(2A) For the purpose of subsection (2)(a) and (b), the supply is performed in part or in whole if —

- (a) for a supply of goods —
  - (i) where the goods are to be removed — a part or all (as the case may be) of the goods are removed; or
  - (ii) where the goods are not to be removed — a part or all (as the case may be) of the goods are made available to the person to whom they are supplied; and
- (b) for a supply of services — a part or all (as the case may be) of the services are performed.

*[Act 34 of 2021 wef 01/01/2022]*

(2B) For the purpose of subsection (2)(a) and (c), the tax that may be elected to be chargeable is as follows:

- (a) at the old tax rate on the higher of the following amounts:
  - (i) the value of the supply for which any part consideration is received before the date of the change;
  - (ii) the value of, as the case may be —
    - (A) the goods removed or made available before the date of the change;
    - (B) the services performed before the date of the change; or
    - (C) the supply by way of putting the goods to private use or using the goods, or making the goods available to any person for use, for any purpose other than a purpose of the business concerned, before the date of the change;
- (b) at the new tax rate —
  - (i) in relation to subsection (2)(a) — on the value of the supply less the amount on which tax is charged at the old tax rate under paragraph (a); and
  - (ii) in relation to subsection (2)(c) — on the value of the supply by way of putting the goods to private use or

using the goods, or making the goods available to any person for use, for any purpose other than a purpose of the business concerned, on or after the date of the change.

*[Act 34 of 2021 wef 01/01/2022]*

(2C) For the purpose of subsection (2)(b), the tax that may be elected to be chargeable is as follows:

- (a) at the old tax rate on the value of the supply less the amount on which tax is charged at the new tax rate under paragraph (b);
- (b) at the new tax rate on the higher of the following amounts:
  - (i) the value of the supply for which any part consideration is received on or after the date of the change;
  - (ii) the value of, as the case may be —
    - (A) the goods removed or made available on or after the date of the change; or
    - (B) the services performed on or after the date of the change.

*[Act 34 of 2021 wef 01/01/2022]*

(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 is as follows:

- (c) tax is charged at the old tax rate on the higher of the following amounts:

- (i) the value of the supply for which any consideration is received before the date of the change;

*[Act 34 of 2021 wef 01/01/2022]*

- (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 is charged at the new tax rate on the value of the supply less the amount on which tax is charged at the old tax rate under paragraph (c).

*[20/2010]*

*[Act 34 of 2021 wef 01/01/2022]*

(4) For the purpose of subsection (3), an invoice referred to in that subsection, on the date the increase in tax rate comes into operation, ceases 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]*

(5) Where an invoice that ceases to have effect under subsection (4) is a tax invoice, the person making the supply must, within 14 days after the date the increase in tax rate comes into operation or within such longer period as the Comptroller may allow, 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 is chargeable on the supply to which the new tax invoice relates as if it were a separate supply.

*[20/2010]*

*[Act 34 of 2021 wef 01/01/2022]*

(6) Nothing in subsection (2), (3), (4) or (5) affects 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 is accounted for and paid to the Comptroller as if those subsections had not been enacted.

[20/2010]

(7) Where, in relation to an invoice issued before the date a supply becomes a standard-rated 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 is chargeable at the new tax rate on the value of the supply less the higher of the following amounts:

(c) the value of the supply for which any consideration is received before that date;

[Act 34 of 2021 wef 01/01/2022]

(d) the value of any goods removed or made available or any services performed (as the case may be) before that date.

[20/2010]

[Act 34 of 2021 wef 01/01/2022]

(8) For the purpose of subsection (7), an invoice referred to in that subsection, on the date the supply becomes a standard-rated supply,

ceases to have effect to the extent of the amount on which tax is chargeable under subsection (7).

[20/2010]

[Act 34 of 2021 wef 01/01/2022]

(9) Where an invoice that ceases to have effect under subsection (8) is a tax invoice, the person making the supply must, within 14 days after the date of the change or such longer period as the Comptroller may allow, issue a new tax invoice specifying —

(a) the tax rate applicable on the date of the change; and

[Act 34 of 2021 wef 01/01/2022]

(b) the amount on which tax is chargeable at that tax rate under subsection (7),

and tax is chargeable on the supply to which the new invoice relates as if it were a separate supply.

[20/2010]

[Act 34 of 2021 wef 01/01/2022]

(9A) The Comptroller may waive the requirement of a new tax invoice under subsection (5) or (9) (as the case may be), subject to such conditions as the Comptroller thinks fit.

[Act 34 of 2021 wef 01/01/2022]

(9B) Despite any waiver under subsection (9A), tax remains chargeable at the new tax rate on the part of the supply to which the new tax invoice (if issued) would relate, as if that part of the supply were a separate supply.

[Act 34 of 2021 wef 01/01/2022]

(9C) Any tax chargeable on a supply under subsection (3)(d) or (7) must be accounted for in the prescribed accounting period in which the earliest of the following falls:

(a) the date of any new invoice for the amount on which the tax is charged;

(b) the date any consideration is received towards the amount on which the tax is charged;

(c) the last day of the period of 14 days or such longer period as the Comptroller may allow, after the date of the change.

[Act 34 of 2021 wef 01/01/2022]

(9D) Despite subsection (9C), where a recipient applies section 11C(3) to its reverse charge supplies, the recipient must account for any tax chargeable on each supply under subsection (3)(d) or (7) as follows:

- (a) if the earlier date in relation to the supply is the date of its entry into the books of account or other records of the recipient —
  - (i) where the date of entry is on or after the date of the change —
    - (A) in the prescribed accounting period in which the date of entry falls; and
    - (B) at the new tax rate (less any tax on the supply already accounted for); and
  - (ii) where the date of entry is before the date of the change —
    - (A) in the prescribed accounting period in which the earlier of the following falls:
      - (AA) the date on which the recipient pays any consideration for the supply in fact made;
      - (AB) the last day of the period of 14 days or such longer period as the Comptroller may allow, after the date of the change; and
    - (B) at the new tax rate (less any tax on the supply already accounted for);
- (b) if the earlier date in relation to the supply is the date the recipient pays any consideration for the supply in fact made —
  - (i) in the prescribed accounting period in which the date of payment falls; and
  - (ii) at the rate applicable on that date.

*[Act 34 of 2021 wef 01/01/2022]*



(9E) Despite subsection (9C), where a recipient makes an election under section 11C(8) in relation to its reverse charge supplies, then the recipient must account for the tax chargeable on each reverse charge supply under subsection (3)(d) or (7) as follows:

- (a) if the day immediately after the end of the longer period is on or after the date of the change —
  - (i) in the prescribed accounting period in which that day falls; and
  - (ii) at the new tax rate (less any tax on the supply already accounted for);
- (b) if the day immediately after the end of the longer period is before the date of the change —
  - (i) in the prescribed accounting period in which the last day of the period of 14 days or such longer period as the Comptroller may allow, after the date of the change, falls; and
  - (ii) at the new tax rate (less any tax on the supply already accounted for).

*[Act 34 of 2021 wef 01/01/2022]*

(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]*

(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]*

(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 is such value as is, in the opinion of the Comptroller, reasonably attributable to the supply so partly made.

[20/2010]

(13) In this section —

“new tax rate” —

- (a) in relation to a change in tax rate or a change that results in the supply becoming a standard-rated supply — means the tax rate applicable to the supply on the date of the change; and
- (b) in relation to a change that results in the supply ceasing to be a standard-rated supply — is zero;

“old tax rate” —

- (a) in relation to a change that results in the supply becoming a standard-rated supply — is zero; and
- (b) in relation to a change in tax rate or a change that results in the supply ceasing to be a standard-rated supply — means the tax rate applicable to the supply immediately before the date of the change.

[Act 34 of 2021 wef 01/01/2022]

(14) For the purposes of this section, a supply becomes a standard-rated supply if —

- (a) as a result of a change in description of supplies —
  - (i) the supply ceases to fall within the description of a zero-rated supply;
  - (ii) the supply ceases to fall within the description of an exempt supply; or
  - (iii) the supply falls within the description of a Seventh Schedule supply,

as the case may be; or

- (b) as a result of a change in the description of circumstances in section 14(1), or in the Eighth Schedule, the supply falls within the description of a supply that gives rise to a reverse charge supply,

and the reference to a supply ceasing to be a standard-rated supply is to be construed accordingly.

*[Act 34 of 2021 wef 01/01/2022]*

(15) In applying this section to a reverse charge supply —

- (a) a reference to consideration received is a reference to consideration paid by the recipient of the supply in fact made; and
- (b) a reference to an invoice is a reference to an invoice issued by the person or branch that in fact makes the supply to the recipient.

*[Act 34 of 2021 wef 01/01/2022]*

### **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 is 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 1 April 1994.

## PART 7

## 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;
- (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;
- (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 the taxable person by another taxable person, is treated as a tax invoice required under paragraph (b) to be provided by the taxable person supplying the goods or services; and
- (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.

[20/2010; 19/2012; 37/2017]

(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.

[37/2017]

(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.

[37/2017]

(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 written notice issued by the Comptroller pursuant to the regulations and not withdrawn by a further written notice 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 limiting 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;
  - (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 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;
  - (bb) for the making of declarations to verify returns through the electronic service;
  - (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.

[38/2005]

(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 the person's 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, is zero if the amount is less than \$5 or such other amount as the Minister may by order prescribe.

[20/2010]

(8) At the end of a prescribed accounting period, the amount of tax due from a person that is tax accounted for by the person pursuant to regulations made under section 27A is nil if it is less than \$5 or such other amount as the Minister may by order prescribe.

[20/2010]

**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;
- (c) the service of any notice, direction, order, permit, receipt or document by the Comptroller.

[20/2010]

(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.

[20/2010]

(3) Any person may —

- (a) register himself, herself or itself or request to cancel the person's registration, as a taxable person; or
- (b) file or submit any return, declaration, document, application or information, if the person is required to do so,

through an electronic service.

[20/2010]

(4) Any agent who is authorised by the agent's principal in the prescribed manner may —

- (a) register the agent's principal, or request to cancel the agent's principal's registration, as a taxable person; or
- (b) file or submit any return, declaration, document, application or information on behalf of the agent's principal,

through an electronic service.

[20/2010]



(5) Where any return, declaration, document, application or information is filed or submitted on behalf of any person under subsection (4) —

(a) it is deemed to have been filed or submitted with the authority of that person; and

(b) that person is deemed to be cognizant of all matters therein.

[20/2010]

(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 is, for the purposes of this Act, presumed to have been filed or submitted by that person unless that person adduces evidence to the contrary; and

(b) where that person alleges that that person did not file or submit the return, declaration, document, application or information, the burden is on that person to adduce evidence of that fact.

[20/2010]

(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.

[37/2017]

(8) Despite 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

(b) any copy or print-out of that electronic record,  
is admissible as evidence of the facts stated or contained therein if  
that electronic record, copy or print-out —

(c) 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

(d) is duly authenticated in the manner specified in  
subsection (10) or is otherwise authenticated in the  
manner provided in the Evidence Act 1893 for the  
authentication of computer output.

[20/2010; 37/2017]

(9) To avoid 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,

is not 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]

(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,

is 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.

[20/2010]

(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 is presumed, until the contrary is proved, that the electronic record, copy or print-out accurately reproduces the contents of that document.

[20/2010]

(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]

(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;
- (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;
- (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;

- (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;
- (d) the manner in which authentication codes are to be assigned; and
- (e) anything which may be prescribed under this section.

[20/2010; 37/2017]

(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).

[37/2017]

(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]

### **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 is 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 is 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.

### **Giving of receipts**

**44.—**(1) Every taxable person must issue a serially printed receipt for all consideration in money or digital payment tokens received in respect of every taxable supply (except for a supply in respect of which a tax invoice has been issued) and must retain a duplicate of each receipt.

[33/2019]

(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 and digital payment tokens received in respect of taxable supplies.

[33/2019]

(2) The Comptroller, or an officer duly authorised by the Comptroller 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 the Comptroller, as the case may be.

(3) The Comptroller, or an officer duly authorised by the Comptroller 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.

### **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 the Comptroller's judgment assess the amount of tax due from that person and notify that person 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 the person in accordance with section 19(5), which ought not to have been paid to the person,

the Comptroller may assess that amount as being tax due from the person for the prescribed accounting period in which the amount was repaid or (as the case may be) paid and accordingly notify the person 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 the person 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) applies as if the reference to tax due from the person 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 must not be made —

- (a) in the case of a prescribed accounting period ending before 1 January 2007, more than 7 years after the end of the prescribed accounting period; and
- (b) in the case of a prescribed accounting period ending on or after 1 January 2007, more than 5 years after the end of the prescribed accounting period.

[28/2007; 42/2020]

(5A) Despite 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 the taxable person, the Comptroller may require the taxable person 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 the taxable person 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 the Comptroller's 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 the taxable person.

(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 the firstmentioned person, 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), the Comptroller may specify in the assessment referred to in paragraph (c) an amount of tax greater than that which the Comptroller 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 must notify the person accordingly.

(9) Where an amount has been assessed and notified to any person under subsection (1), (2), (6A) or (8), it is, subject to the provisions of this Act as to review and appeals, deemed to be an amount of tax due from the person 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 the



Comptroller 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 take into account the return and revise the assessment as the Comptroller deems fit.

[28/2007]

(10B) For the purpose of subsection (10A), where a person makes a return in respect of a prescribed accounting period ending on or after 1 January 2007 more than 5 years after the end of the prescribed accounting period, the return is treated as not having been made.

[28/2007; 42/2020]

(11) For the purposes of this section, notification to a personal representative, trustee in bankruptcy, receiver, liquidator or person otherwise acting in a representative capacity (each called a person acting in a representative capacity) is treated as notification to the person in relation to whom the person acting in a representative capacity so acts.

### **Surcharge on supplies forming part of arrangements causing loss of public revenue**

**45A.**—(1) Where —

- (a) a taxable person enters into a supply that the taxable person should have known was a part of an arrangement mentioned in section 20(2A); and
- (b) the taxable person makes a claim for credit for the input tax on the supply,

then, without affecting the power of the Comptroller to make an assessment under section 45(1) or (2) on the basis that the taxable person is not entitled to credit for the input tax because of section 20(2A), a surcharge equal to 10% of the amount of the input tax is imposed on the taxable person and is recoverable by the Comptroller from the taxable person as a debt due to the Government.

[42/2020]

(2) Nothing in this section prevents the applicability of section 20(2A) to a case, or any action of the Comptroller under subsection (1) in a case, from being questioned in an appeal against an assessment mentioned in subsection (1) in accordance with Part 8.

[42/2020]

(3) Despite any objection under section 49 to or appeal under Part 8 lodged against an assessment of the Comptroller mentioned in subsection (1), the surcharge must be paid to the Comptroller —

(a) within one month after the date a written notice of the surcharge is served in accordance with section 87(1) on the taxable person; and

(b) in the manner stated in the notice.

[42/2020]

(4) The Comptroller may, in the Comptroller's discretion, and subject to any term and condition (including the imposition of interest on the surcharge) as the Comptroller may impose, extend the time within which the payment of the surcharge is to be made.

[42/2020]

(5) The Comptroller may, for good cause, remit wholly or in part any surcharge payable to the Comptroller under this section.

[42/2020]

(6) If, upon any objection under section 49 to or appeal under Part 8 lodged against an assessment mentioned in subsection (1), the assessment is varied or annulled, then the surcharge is correspondingly increased, reduced or annulled (as the case may be), and —

(a) if the surcharge is increased, subsections (1), (3), (4) and (5) apply to the increase in amount of the surcharge as they apply to the surcharge; or

(b) if the surcharge is reduced or annulled and it has already been paid to the Comptroller, the amount of the reduction or the entire amount (including any interest paid to the Comptroller on the amount) must be refunded.

[42/2020]

**Duty to keep records**

**46.—**(1) Every taxable person must keep the following records:

- (a) the taxable person's business and accounting records;
- (b) the taxable person's accounts as required by regulations made under section 41;
- (c) copies of all invoices and receipts issued by the taxable person;
- (d) invoices received by the taxable person;
- (e) documentation relating to importations and exportations by the taxable person;
- (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 the taxable person;
- (fa) where applicable, records of the reasonable steps taken by the taxable person to determine whether or not the supply made to the taxable person was a part of an arrangement mentioned in section 20(2A);
- (g) such other records as may be prescribed.

*[37/2017; 42/2020]*

(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, or member of the group mentioned in section 30(1A), whose supply gave rise to the reverse charge supply under section 14 (called in this section the supplier);
  - (ii) the date on which, or the period during which, the distantly taxable goods or services under the supply made by the supplier were in fact received;

*[Act 34 of 2021 wef 01/01/2022]*

*[Act 34 of 2021 wef 01/01/2022]*

(iii) a description of the distantly taxable goods or services in fact supplied;

*[Act 34 of 2021 wef 01/01/2022]*

(iv) the consideration for the supply made by the supplier;

*[Act 34 of 2021 wef 01/01/2022]*

(v) the time by which payment of the consideration for the supply made by the supplier is required;

*[Act 34 of 2021 wef 01/01/2022]*

(vi) the reference number of any invoice relating to the supply made by the supplier;

*[Act 34 of 2021 wef 01/01/2022]*

(vii) any contract, agreement or arrangement entered into in respect of the supply made by the supplier;

*[Act 34 of 2021 wef 01/01/2022]*

(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.

*[52/2018]*

(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.

*[37/2017; 52/2018]*

(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 services of the relevant overseas underlying supplier made to any person belonging in Singapore;

*[Act 34 of 2021 wef 01/01/2022]*

- (aa) where paragraph 3(3A)(b)(i)(B) of the Seventh Schedule applies —

(i) if the operator has not made an election under paragraph 4A of the Seventh Schedule — all supplies of distantly taxable goods that the operator is treated as making instead of any underlying supplier; and

(ii) if the operator has made an election under paragraph 4A of the Seventh Schedule — all supplies mentioned in sub-paragraph (i), and supplies of goods that are treated as made by the operator instead of the underlying supplier and that are also treated as not being supplies of distantly taxable goods under that paragraph;

*[Act 34 of 2021 wef 01/01/2022]*

- (b) where the operator makes an election under paragraph 5 of the Seventh Schedule, all supplies of services of any local underlying supplier (that are treated as made to the operator) in fact made to any person belonging in Singapore; and

*[52/2018]*

*[Act 34 of 2021 wef 01/01/2022]*

- (c) where the operator belongs in Singapore and has been granted approval under paragraph 6 of the Seventh Schedule —

(i) if the operator has not made an election under paragraph 5 of the Seventh Schedule — all supplies of services of any overseas underlying supplier (that are treated as made to the operator) in fact made to a registered person; and

(ii) if the operator has made an election under paragraph 5 of the Seventh Schedule — all supplies of services

of any overseas underlying supplier and any local underlying supplier (that are treated as made to the operator) in fact made to a registered person.

*[Act 34 of 2021 wef 01/01/2022]*

(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.

*[52/2018]*

(1D) Where the taxable person is a redeliverer mentioned in the Seventh Schedule that is treated as making supplies of goods under the Seventh Schedule, the duty of the redeliverer to keep records under this section includes records relating to —

- (a) the receipt issued by the supplier, underlying supplier or operator of the electronic marketplace of the goods or other confirmation by the supplier, underlying supplier or operator of the value of the consideration for each supply; or
- (b) if the receipt or other confirmation mentioned in paragraph (a) is not available, the value of the consideration for the supply disclosed to the redeliverer by the person (X) arranging with the redeliverer for the delivery of the goods to a place in the customs territory or a person acting on X's behalf,

being a supply of distantly taxable goods, or a supply of distantly taxable goods that is treated (by reason of an election by the taxable person under paragraph 4A of the Seventh Schedule) as not being such a supply.

*[Act 34 of 2021 wef 01/01/2022]*

(2) Any records kept pursuant to this section must be preserved —

- (a) in the case of records relating to a prescribed accounting period ending before 1 January 2007, for a period of not less than 7 years after the end of the prescribed accounting period; and
- (b) in the case of records relating to a prescribed accounting period ending on or after 1 January 2007, for a period of

not less than 5 years after the end of the prescribed accounting period.

*[28/2007; 42/2020]*

(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), (1B) or (1D) of the taxable person as the Minister may prescribe; and the taxable person must comply with the direction.

*[37/2017; 52/2018]*

*[Act 34 of 2021 wef 01/01/2022]*

(3A) Where the information is preserved in accordance with subsection (3) or (3AA), a copy of any document forming part of the records is, subject to subsections (4) and (5), admissible in evidence in any proceedings, whether civil or criminal, to the same extent as the records themselves.

*[37/2017]*

(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 the Comptroller necessary for securing that the information will be as readily available to the Comptroller as if the records themselves had been preserved.

(5) A statement contained in a document produced by a computer is not by virtue of subsection (3A) admissible in evidence in civil or criminal proceedings except in accordance with the Evidence Act 1893.

(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.

(7) In this section, “electronic marketplace”, “local underlying supplier”, “overseas underlying supplier” and “underlying supplier” have the meanings given by paragraph 1(1) of the Seventh Schedule.

*[Act 34 of 2021 wef 01/01/2022]*

### **Comptroller to disregard certain transactions and dispositions**

**47.—**(1) Subsection (1A) applies 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;
- (d) to obtain for any person any credit for or refund of input tax or any increase of such credit or refund —
  - (i) which would not otherwise have been obtained; or
  - (ii) which would not otherwise have been obtained at the time at which it was obtained; or
- (e) to obtain for any person any refund of tax chargeable, or any increase of any refund of tax chargeable, on a claim made in the case of a bad debt pursuant to regulations made under section 25, which would not otherwise have been obtained.

*[42/2020]*

(1A) Without affecting any validity that the arrangement may have in any other respect or for any other purpose, the Comptroller must disregard or vary the arrangement and make any adjustment that the Comptroller considers appropriate so as to counteract any tax advantage obtained or obtainable by that person from or under that arrangement.

*[42/2020]*



(1B) An adjustment under subsection (1A) includes an adjustment that results in one or more of the following (called in this section and section 47A additional tax):

- (a) an increase in the amount of the tax payable by a person in relation to any prescribed accounting period;
- (b) a reduction in the amount of credit for input tax claimed by a person under sections 19 and 20 in relation to any prescribed accounting period;
- (c) a reduction in the amount of the refund of tax chargeable, on a claim made by a person in the case of a bad debt pursuant to regulations made under section 25 in relation to any prescribed accounting period.

[42/2020]

(2) Without affecting subsection (1A), 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; and
- (d) any supply of goods or services to have been made, or consideration for such supply to be given, at open market value.

[42/2020]

(2A) An adjustment under subsection (1A) must not be made more than 5 years after the end of the prescribed accounting period in relation to which the adjustment is to be made.

[42/2020]

(2B) Nothing in this section prevents the applicability of subsection (1) to a case, or any action of the Comptroller under subsection (1A) in a case, from being questioned in an appeal under Part 8 lodged against an assessment.

[42/2020]

(2C) Despite any objection under section 49 to or appeal under Part 8 lodged against any additional tax, the additional tax must be paid to the Comptroller —

(a) within one month after the date a written notice of the adjustment is served in accordance with section 87(1) on the person to whom the adjustment is made; and

(b) in the manner stated in the notice.

[42/2020]

(2D) The Comptroller may, in the Comptroller's discretion, and subject to any term and condition (including the imposition of interest on the additional tax) as the Comptroller may impose, extend the time specified in subsection (2C) within which payment is to be made.

[42/2020]

(3) In this section and section 47A —

“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 entitlement, earlier entitlement or increase in entitlement of a person to a credit for 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;

(d) any postponement of the time when tax is due or payable; or

- (e) any entitlement or increase in entitlement of a person to a refund of tax chargeable, on a claim made in the case of a bad debt pursuant to regulations made under section 25.

[42/2020]

(4) This section does 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.

[42/2020]

### **Surcharge on adjustments under section 47**

**47A.**—(1) This section applies where any additional tax is imposed on a person under section 47(1A) in respect of a prescribed accounting period starting on or after 1 January 2021.

[42/2020]

(2) In a case mentioned in subsection (1), a surcharge equal to 50% of the amount of the additional tax is imposed on the person and is recoverable by the Comptroller from the person as a debt due to the Government.

[42/2020]

(3) Despite any objection under section 49 to or appeal under Part 8 lodged against the additional tax, the surcharge must be paid to the Comptroller —

- (a) within one month after the date a written notice of the surcharge is served in accordance with section 87(1) on the person to whom the surcharge is imposed; and
- (b) in the manner stated in the notice.

[42/2020]

(4) The Comptroller may, in the Comptroller's discretion, and subject to any term and condition (including the imposition of interest on the surcharge) as the Comptroller may impose, extend the time within which payment of the surcharge is to be made.

[42/2020]

(5) The Comptroller may, for good cause, remit wholly or in part any surcharge or interest payable to the Comptroller under this section.

[42/2020]

(6) If, upon any objection under section 49 or appeal under Part 8, any additional tax is varied or annulled, then the surcharge is correspondingly increased, reduced or annulled (as the case may be), and —

- (a) if the surcharge is increased, subsections (2), (3), (4) and (5) apply to the increased amount of the surcharge as they apply to the surcharge; or
- (b) if the surcharge is reduced or annulled and it has already been paid to the Comptroller, the amount of the reduction or the entire amount (including any interest paid to the Comptroller on the amount) must be refunded.

[42/2020]

### **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 the Comptroller's judgment assess by way of penalty for that offence a tax (called in this section 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.

(2) Where an amount has been assessed and notified to any person under subsection (1), it is, subject to the provisions of this Act as to review and appeals, deemed to be an amount of tax due from the person 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 in a representative capacity (each called a person acting in a representative capacity) is treated as notification to the person in relation to whom the person acting in a representative capacity so acts.

(4) The assessment or recovery of penal tax is not 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 may be taken in respect of any offence against a person who has paid the penal tax assessed against the person 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 are to be construed in accordance with section 62(5) and (3), respectively.

## PART 8

## 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 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 must state precisely the grounds for the objection to the decision and must be made within 30 days after the date the person has been notified of the decision to which the person objects or such other extended time as the Comptroller may allow.

[19/2009; 42/2020]

(3) The Comptroller must consider the application under subsection (2) and must, within a reasonable time, inform the person of the decision on the application.

### **Constitution of Board of Review**

**50.**—(1) For the purposes of hearing appeals, there is to 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 who are 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 or her office by written notice to the Minister.

(4) The Minister may appoint from among the members of the Board —

(a) a Chairperson of the Board; and

(b) such number of Deputy Chairpersons of the Board as the Minister thinks fit.

(4A) No person may be appointed as Chairperson of the Board or Deputy Chairperson of the Board unless he or she is either qualified to be a District Judge or is a public accountant within the meaning of the Accountants Act 2004.

(4B) Meetings of the Board are presided by —

(a) the Chairperson of the Board;

- (b) in the absence of the Chairperson of the Board —
- (i) where there is only one Deputy Chairperson of the Board present, the Deputy Chairperson; and
  - (ii) where there is more than one Deputy Chairperson of the Board present, the Deputy Chairperson chosen by the Deputy Chairpersons present; and
- (c) where neither the Chairperson of the Board nor any Deputy Chairperson of the Board is present, a member of the Board chosen by the members present.

(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 must be the Chairperson of the Board or a Deputy Chairperson of the Board.

(6A) Any act, finding or decision of any such committee is deemed to be the act, finding or decision of the Board.

(7) The secretary must, from time to time, summon such members of the Board as may be nominated by the Chairperson of the Board to constitute a committee of the Board for the purposes of giving effect to the provisions of this Part, and it is the duty of such members to attend at the times and place specified in the summons.

(8) All matters coming before the Board or a committee of the Board at any sitting thereof must be decided by a majority of votes of the members of the Board present and, in the event of an equality of votes, the Chairperson of the Board, the Deputy Chairperson of the Board or such other member as may be presiding (as the case may be) has a second or casting vote.

(8A) Meetings of a committee are presided by —

- (a) where the Chairperson of the Board is a member of the committee, the Chairperson; and
- (b) where the Chairperson of the Board is not a member of the committee and —



- (i) there is only one Deputy Chairperson of the Board on the committee, the Deputy Chairperson; or
- (ii) there is more than one Deputy Chairperson of the Board on the committee, the Deputy Chairperson determined by the Chairperson.

(8B) Where the Chairperson of the Board or any Deputy Chairperson of the Board (as the case may be) is absent from any meeting of a committee at which he or she ought under subsection (8A) to be presiding, the meeting must be presided by —

- (a) where there is only one Deputy Chairperson who is a member of the committee present, the Deputy Chairperson;
- (b) where there is more than one Deputy Chairperson who is a member of the committee present, the Deputy Chairperson chosen by the Deputy Chairpersons present; and
- (c) where there is no Deputy Chairperson who is a member of the committee present, a member of the Board chosen by the members present.

(9) Members of the Board are 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 must 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 are to 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.

**Right of appeal**

**51.**—(1) Any person who disagrees with the decision of the Comptroller on the person's application for review and revision under section 49 may appeal to the Board by —

- (a) lodging with the secretary, within 30 days after 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 after the date on which such notice of appeal was lodged, a petition of appeal containing a statement of the grounds of appeal.

[42/2020]

(2) A notice of appeal must 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.

(2A) An appellant is not entitled to object to the Chairperson of the Board or any Deputy Chairperson of the Board and to more than one-third of the total number of members of the Board.

(3) On receipt of a notice of appeal, the secretary must immediately forward one copy thereof to the Comptroller who may, within 3 days after the receipt of such copy, lodge with the secretary a list of any members of the Board to whom the Comptroller objects and the reasons for such objection.

[42/2020]

(3A) The Comptroller is not entitled to object to the Chairperson of the Board or any Deputy Chairperson of the Board and the number of members of the Board objected to by the Comptroller must not, when added to the number objected to by the appellant, exceed one-half of the total number of members of the Board.

(4) The Chairperson of the Board, or such Deputy Chairperson of the Board as the Chairperson may authorise, must determine whether

the reason for any objection to any member under subsection (2) or (3) is valid.

(4A) Where the Chairperson of the Board or a Deputy Chairperson 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 must not attend the hearing of the appeal of the appellant.

(4B) Where the Chairperson of the Board or a Deputy Chairperson of the Board determines under subsection (4) that the reason for any objection is not valid, the Chairperson or Deputy Chairperson must reject that objection and inform the appellant or the Comptroller accordingly.

(4C) Where an objection has been rejected by the Chairperson of the Board or a Deputy Chairperson 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.

(4D) The decision of the Chairperson of the Board or a Deputy Chairperson of the Board under subsection (4) is final.

(5) The Chairperson of the Board may, on such terms as the Chairperson thinks fit, permit any person to proceed with an appeal even though 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 Chairperson 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 the person's part.

(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 the appeal rely on any grounds of appeal other than the grounds stated in the appellant's petition of appeal.

(7) An appeal under this section must not be heard unless the appellant has made all the returns which the appellant was required to make under this Act and has paid the amounts shown in those returns as payable by the appellant.

(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 must not be heard unless —

- (a) the amount which the Comptroller has determined to be payable as tax has been paid or deposited with the Comptroller; or
- (b) on being satisfied that the appellant would otherwise suffer hardship, the Comptroller agrees or the Board decides that it should be heard even though 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 must 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 must be repaid (or, as the case may be, paid).

(11) Where the appeal has been heard even though 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 must be paid.

### **Hearing and disposal of appeals**

**52.—**(1) On receipt of a petition of appeal, the secretary must immediately forward a copy thereof to the Comptroller and must, as soon as is possible, fix a time and place for the hearing of the appeal and must give 14 days' notice thereof both to the appellant and to the Comptroller.

(2) The appellant and the Comptroller or an officer authorised by the Comptroller must 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) Subject to subsection (3A), the onus of proving that the decision of the Comptroller on the application for review and revision under section 49 is incorrect is on the appellant.

[42/2020]

(3A) Where the appeal to the Board is in connection with the applicability of section 20(2A) to a claim for credit for input tax on a supply made to a taxable person, the Comptroller must show on a balance of probabilities that —

- (a) the supply was a part of an arrangement mentioned in section 20(2A); and
- (b) the taxable person knew or should have known that the supply was a part of such arrangement.

[42/2020]

(4) The Board has all 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 the person in so attending; such expenses to form part of the costs of the appeal and to 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;
- (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, is 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 are in the discretion of the Board and are to be either 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).

[5/2014]

(7) Where the Comptroller is awarded costs of an appeal, the Comptroller is entitled to the Comptroller's reasonable costs of the appeal, including a fee for any counsel or legal officer appearing on the Comptroller's behalf in the appeal, and the amount of such costs are added to the tax charged (if any) and 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 is added to the tax charged (if any) and is recoverable therewith.

(10) Every member of the Board, when and so long as he or she is acting as such, is deemed to be a public servant within the meaning of the Penal Code 1871 and enjoys the same judicial immunity as is enjoyed by a District Judge.

(11) All proceedings in appeals to the Board under this Act are deemed to be judicial proceedings within the meaning of the Penal Code 1871.

(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 has effect as an assessment of the amount specified in the direction and that amount is deemed to have been notified to the appellant.

### **Hearing of appeal in absence of member of Board**

**53.**—(1) Despite 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, must, if the parties consent, hear and determine the appeal and the Board is, for the purposes of the appeal, deemed to be duly constituted despite the resignation or inability to act of the member.

[37/2017]

(2) Despite section 50(8), in any case referred to in subsection (1), the appeal is 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 Chairperson of the Board or in the Chairperson's absence the member presiding has a second or casting vote.

(3) The appeal must 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 General Division of High Court**

**54.**—(1) Except as provided in this section, the decision of the Board is final.

*[40/2019]*

(2) The appellant or the Comptroller may appeal to the General Division of 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.

*[40/2019]*

(3) The procedure governing and the costs of any such appeal to the General Division of the High Court is as provided for in the Rules of Court.

*[2/2012; 40/2019]*

(4) The General Division of the High Court is to 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 General Division of the High Court may consider fit.

*[40/2019]*

(5) There is such further right of appeal from decisions of the General Division of the High Court under this section as exists in the case of decisions made by the General Division of the High Court in the exercise of its original civil jurisdiction.

*[40/2019]*

### **Cases stated for General Division of 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 General Division of the High Court.

*[40/2019]*

(2) A case stated must 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 General Division of the High Court, and must be signed by the Chairperson of the Board or member presiding or in their absence, by any other member attending the sitting at which the appeal was heard.

[40/2019]

(3) The secretary must transmit the case, when stated and signed in accordance with subsection (2), to the General Division of the High Court, and must send a copy thereof to the appellant and to the Comptroller.

[40/2019]

(4) The General Division of the High Court may cause a case stated to be returned to the Board for amendment and the Board must amend the case stated accordingly.

[40/2019]

(5) In considering any case stated, the General Division of the High Court must give the appellant and the Comptroller an opportunity to present arguments before the General Division of the High Court.

[40/2019]

(6) The General Division of the High Court is to 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 General Division of the High Court on that case.

[40/2019]

(7) The Board must 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 General Division of the High Court.

[40/2019]

### **Proceedings before Board**

**56.**—(1) Subject to subsections (2) and (3), all proceedings before the Board must be heard in private.

[33/2019]

[Act 25 of 2021 wef 01/04/2022]

(2) Where the Comptroller or the appellant at the hearing before the Board (called in this section the appellant) applies to the Board that the proceedings be heard by way of a hearing open to the public, the

Board may direct that the proceedings be so heard, despite any objection from the other party to the proceedings.

[33/2019]

(3) Where in the opinion of the Board any proceedings heard in private ought to be reported, the Board may publish or authorise the publication of the facts of the case, the arguments and the decision relating to these proceedings without disclosing the name of the appellant concerned.

[33/2019]

[Act 25 of 2021 wef 01/04/2022]

### **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 is final and conclusive for the purposes of this Act.

## **PART 9**

### **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.

### **Penalty for incorrect return**

**59.**—(1) Subject to the provisions of Part 8, 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 the person is required by this Act to make a return; or
- (b) gives any incorrect information in relation to any matter affecting the person's 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.

*[20/2010]*

(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 the person is required by this Act to make a return; or
- (b) gives any incorrect information in relation to any matter affecting the person's 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 —

- (c) 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

- (d) be liable to a fine not exceeding \$5,000 or to imprisonment for a term not exceeding 3 years or to both.

[20/2010]

(3) This section does not apply in relation to a claim for credit for input tax on a supply which a taxable person should have known was a part of an arrangement mentioned in section 20(2A).

[42/2020]

### **Penalty for failure to pay or make returns within prescribed period**

**60.**—(1) If any tax (including any additional tax mentioned in section 47(1B)) is not paid within the periods prescribed in regulations made under section 41 or within the period specified in section 47(2C) (as may be extended under section 47(2D)) —

(a) a penalty equal to 5% of the amount of tax payable is added thereto; and

(b) if the amount of tax outstanding is not paid within 60 days after the imposition of the penalty as provided by paragraph (a), an additional penalty of 2% of the tax outstanding is 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 must not exceed 50% of the amount of tax outstanding.

[42/2020]

(1A) Subsection (1) applies 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]

(1B) Subsection (1)(a) and (b) applies to any surcharge and interest payable under section 45A or 47A (as the case may be) that is not paid within the period prescribed in that section, as it applies to any tax not paid by a taxable person within the period mentioned in subsection (1).

[42/2020]

(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 on the day immediately after the last day of the period prescribed.

[37/2017; 42/2020]

(3) In this section, “tax” includes any interest imposed under section 47(2D).

[42/2020]

### **Penalty for failure to register**

**61.** Any person who —

(a) fails to comply with paragraph 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 —

(c) pay a penalty equal to 10% of the tax due in respect of each year or part thereof beginning on the date on which the person is required to make the notification or to apply for registration, as the case may be;

(d) be liable to a fine not exceeding \$10,000; and

(e) be liable to a further penalty of \$50 for every day during which the offence continues after conviction.

[42/2020]

### **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 —
- (f) 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
  - (g) be liable to a fine not exceeding \$10,000 or to imprisonment for a term not exceeding 7 years or to both.
- (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 is presumed, until the contrary is proved, to have made that false statement or entry with intent to evade tax.
- (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;
  - (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.

(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.

### **Penalty for misrepresenting status of person**

**62A.—**(1) A person who receives a Seventh Schedule supply of services (*X*) commits an offence if —

- (a) *X* belongs in Singapore under section 15 and is not a registered person; and
- (b) *X* provides (whether or not to the person making the supply) any information for the purpose of the supply that is false as to —
  - (i) whether *X* belongs in Singapore under section 15; or
  - (ii) whether *X* is a registered person.

[33/2019]

[Act 34 of 2021 wef 01/01/2022]

(1A) A person who receives a Seventh Schedule supply of goods (Y) commits an offence if —

- (a) Y is not a registered person; and
- (b) Y provides (whether or not to the person making the supply) any information for the purpose of the supply that is false as to whether Y is a registered person.

*[Act 34 of 2021 wef 01/01/2022]*

(2) A person who is guilty of an offence under subsection (1) or (1A) shall on conviction —

- (a) be punished with a fine of an amount equal to the amount of tax undercharged on the supply in consequence of the false information, or which would have been undercharged if the person making the supply had accepted the information as true; and
- (b) also be liable to a further fine of an amount not exceeding \$10,000.

*[33/2019]*

*[Act 34 of 2021 wef 01/01/2022]*

### **Penalty for wilfully misrepresenting status of person**

**62B.**—(1) A person who receives a Seventh Schedule supply (X) commits an offence if —

- (a) where the supply is a supply of services, X belongs in Singapore under section 15;

*[Act 34 of 2021 wef 01/01/2022]*

- (aa) X is not a registered person;

*[Act 34 of 2021 wef 01/01/2022]*

- (b) X provides (whether or not to the person making the supply) any information for the purpose of the supply; and
- (c) X wilfully provides the information with intent to induce the person making the supply into making a determination that —

- (i) where the supply is a supply of services, X does not belong in Singapore for purposes of the supply; or

*[Act 34 of 2021 wef 01/01/2022]*



(ii) *X* is a registered person.

[33/2019]

(2) For the purpose of subsection (1), where —

(a) *X* purchases the supply using a device; and

(b) a mobile country code, an IP address or other information identifies the physical location of the device at the time *X* makes the purchase,

then *X*, in using the device, is treated as providing information as to that physical location.

[33/2019]

(3) A person who is guilty of an offence under subsection (1) shall on conviction —

(a) be punished with a fine equal to 3 times the amount of the tax undercharged on the supply in consequence of the person making the supply having been induced as mentioned in subsection (1)(c), or which would have been undercharged if the person making the supply had been so induced; and

(b) also be liable to —

(i) a further fine not exceeding \$10,000; or

(ii) imprisonment for a term not exceeding 7 years,  
or to both.

[33/2019]

### **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 the person 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 that person, shall be guilty of an offence and shall be liable on conviction —

- (e) to pay a penalty of 3 times the amount refunded or to be refunded in excess of the amount properly so refundable; and
- (f) to a fine not exceeding \$10,000 or to imprisonment for a term not exceeding 3 years or to both.

### **Offences in relation to goods and services**

**64.** 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, the person 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.

[52/2018]

### **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.

[52/2018]

(2) Subject to subsection (3), 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.

[52/2018; 33/2019]

(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, herself or itself out as such.

[52/2018]

(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.

[52/2018]

- (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.

[52/2018]

### **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 the person’s 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 the person; or
  - (iv) defrauds any person, embezzles any money or otherwise uses the person’s 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, herself or itself out as such, collects or attempts to collect tax 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 3 years or to both.

[52/2018]

### **Penalty for obstructing Comptroller in carrying out duties**

**66.** Any person who at any time hinders or obstructs the Comptroller or any officer acting in the discharge of the Comptroller's or the officer's duties (as the case may be) 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.

[34/2016]

### **Tax to be payable despite 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 does not relieve any person from liability to payment of any tax for which the person is or may be liable.

(2) Any penalty imposed under this Act is not to be deemed to be part of the tax paid for the purposes of claiming relief under this Act.

## PART 10

### 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.

(2) Any officer employed in the administration of this Act may conduct such prosecution on behalf of the Comptroller.

### **Consent of Public Prosecutor**

**69.** No prosecution may 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]

### **Saving for criminal proceedings**

**70.** Nothing in this Act affects any criminal proceedings under any other written law.

### **Provisions as to evidence in legal proceedings**

**71.**—(1) Statements made or documents produced by or on behalf of any person are not inadmissible in evidence against the person in any proceedings to which this section applies by reason only that the person 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 applies 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 the person whether by way of tax or penalty.

### **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,

is sufficient evidence of that fact until the contrary is proved.

(2) Any document purporting to be a certificate under subsection (1) is, until the contrary is proved, deemed to be such a certificate.

### **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 the person's family at the person's last known place of residence;
- (b) by leaving the summons at the person's 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 the person's 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 similar 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.

(2) Any summons sent by registered post to any person in accordance with subsection (1) is 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 is sufficient to prove that the envelope containing the summons was properly addressed, stamped and posted by registered post.

**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 is deemed to be guilty of that offence unless the person proves that —

- (a) the offence was committed without the person's consent or connivance; and
- (b) the person exercised all such diligence to prevent the commission of the offence as the person ought to have exercised, having regard to the nature of the person's functions in that capacity and to all the circumstances.

(2) Where any person would be liable under this Act to any punishment or penalty for any act, omission, neglect or default the person 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 the employee's employment;
- (b) the agent when acting on behalf of the person; or
- (c) the employee of the agent when acting in the course of the employee's employment in such circumstances that had the act, omission, neglect or default been committed by the agent, the agent's principal would have been liable under this section.

**Composition of offences**

**75.**—(1) The Comptroller or any person authorised by the Comptroller may compound any offence under this Act that 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.



(2) On payment of the sum of money, no further proceedings are to 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 must be paid into the Consolidated Fund.

### **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, despite anything to the contrary in the Criminal Procedure Code 2010, shall have power to impose the full penalty or punishment in respect of any offence under this Act.

### **Proceedings for offences and penalties under Customs Act 1960**

**77.** Parts 14 and 15 of the Customs Act 1960 (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 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 1960 as defined in that Act; and accordingly in those provisions as they apply by virtue of this section the reference to customs duty or excise duty is to be construed as a reference to the tax.

## **PART 11**

### **COLLECTION AND ENFORCEMENT**

#### **Recovery of tax and penalty**

**78.—**(1) Tax due from any person is, despite any objection or appeal against any decision of the Comptroller, recoverable as a debt due to the Government and the Comptroller may, in the Comptroller's

own name, sue for such tax by way of a specially endorsed originating claim.

*[Act 25 of 2021 wef 01/04/2022]*

(2) Where an invoice shows a supply of goods or services as taking place with tax chargeable on it, 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, is recoverable from the person who issued the invoice.

(3) Subsection (2) applies 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) is, if it is in any case tax, recoverable as such and is otherwise 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 pursuant to this Act from a person named therein is sufficient evidence of that fact and the amount so due and is 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 the person or any amount recoverable as if it were tax due from the person;
- (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 is, for the purposes of this Act and the Limitation Act 1959, recoverable as if it were tax due and payable under this Act and accordingly section 6(4) of the Limitation Act 1959 does not apply to such penalty.

(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.

### **Power to appoint agent, etc., for recovery of tax**

**79.—**(1) The Comptroller may by written notice, if the Comptroller thinks it necessary, declare any person to be the agent of any other person.

[33/2008]

(2) The person declared the agent under subsection (1) is 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 the firstmentioned person for or due by the firstmentioned person to the person whose agent the firstmentioned person has been declared to be, and in default of such payment, the tax is recoverable from the firstmentioned person in the manner provided by section 78.

[33/2008]

(3) For the purposes of this section, the Comptroller may require any person to give the Comptroller information as to any moneys, funds or other assets which may be held by the person for, or of any moneys due by the person 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 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 must —

- (i) within 14 days after 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 after the receipt of the notice under subsection (1), pay over the tax due from such amount to the Comptroller;
- (b) it is presumed, until the contrary is proved, that the holders of a joint account at any bank 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 share the proceeds of sale of the property equally;
- (c) any owner of such moneys who objects to the share presumed under paragraph (b) must give notice of that owner's objection in writing to the person declared to be the agent under subsection (1) within 28 days after the receipt of the notice of the agent under paragraph (a)(i), or within such further period as the Comptroller may allow, and furnish proof as to that owner's share of the moneys;
- (d) where an objection under paragraph (c) has been received, the person declared to be the agent must —
  - (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 the agent of the Comptroller's decision on the objection; and
  - (ii) inform the Comptroller of the objection within 7 days after the receipt of the objection;
- (e) the Comptroller must consider the objection and must by written notice inform the person declared to be the agent of the Comptroller's decision and the agent must, despite 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 the agent for or due by the agent 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 8 apply, with the necessary modifications, to the appeal;
- (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.

[42/2020]

(5) Where an agent makes any payment of moneys to the Comptroller under this section —

- (a) the agent is deemed to have been acting under the authority of the person by whom the tax is payable (called in this section the defaulting taxpayer);
- (b) the amount of the tax due from the defaulting taxpayer is reduced by the amount paid by the agent to the Comptroller; and
- (c) the amount of the reduction is, to the extent of that amount, 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]

(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(3) of the Inland Revenue Authority of Singapore Act 1992) by whom the payment is to be made that the tax is due from the defaulting taxpayer,

then the public officer is, despite any other written law, contract or scheme, 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 —

- (d) the amount of the tax referred to in paragraph (a) is reduced by the amount of the reduction; and
- (e) the amount of the reduction is, to the extent of such amount, 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; 21/2013]

(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.

### **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 the firstmentioned person’s hands on behalf of the other person so much thereof as is sufficient to pay the tax; and is indemnified against any person for all payments made by the firstmentioned person in pursuance and by virtue of this Act.

### **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 or she 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 the Comptroller appropriate.

(3) Where it appears to the Comptroller requisite to do so for the protection of the revenue, the Comptroller may require any person, as a condition of the person's 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 the Comptroller may determine, for the payment of any tax which is or may become due from the person.

(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, soundtrack, 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.

### **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.

[1/2016]

(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 must 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 must issue to the person named in the certificate a notification thereof by personal service or registered post.



(3A) Any proceedings under this section are not 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, is 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 the person's departure from Singapore, voluntarily leaves or attempts to leave Singapore without paying all tax assessed on or due from the person 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 may 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.

(7) A reference in this section to tax due from a person under this Act includes —

- (a) an amount which becomes payable to the Comptroller by a tourist or a person holding himself or herself 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; and
- (b) any surcharge, and any interest on any tax or surcharge, under section 45A, 47 or 47A.

[42/2020]

(8) In subsection (7), “tourist” means a tourist as defined in regulations establishing the scheme referred to in that subsection.

[1/2016]

### **Power to take samples**

**83.—**(1) The Comptroller or an officer authorised by the Comptroller, if it appears to the Comptroller 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 must be disposed of and accounted for in such manner as the Comptroller may direct.

### **Seizure of goods**

**83A.**—(1) Without affecting section 21(8) and except where any written law relating to customs or excise duties on imported goods under section 26 applies, any specially authorised officer may seize, or prohibit the disposal of or dealing in, any goods (including the receptacle or package in which the goods are found) —

- (a) which are suspected to have been used or intended to be used to commit an offence under this Act; or
- (b) which are suspected to constitute evidence of an offence under this Act or which may aid in any investigation or prosecution in connection with such offence.

[42/2020]

(2) Whenever any goods are seized, the specially authorised officer must immediately give notice of the seizure and the grounds thereof to the owner of the goods, if known, except that the notice is not required to be given where the seizure is made on the person, or in the presence of the offender or the owner or the owner's agent.

[42/2020]

(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.

(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.

(5) The Comptroller may 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.

(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.

(7) If a specially authorised officer seizes any goods in the exercise of any power under subsection (1), the specially authorised officer must make a report of the seizure to a District Judge or Magistrate at the earlier of the following times:

(a) when the specially authorised officer considers that the goods are not relevant for the purposes of any investigation, inquiry, trial or other proceeding under this Act;

(b) one year after the date of seizure of the goods.

[42/2020]

(8) Subsection (7) does not apply if, by the earlier time mentioned in that subsection —

(a) the goods have been dealt with under subsection (3) or (4);

(b) the goods have been released under subsection (5); or

(c) the goods have been forfeited or released under section 83B.

[42/2020]

(9) Subject to subsection (10) and to any provisions on forfeiture, confiscation, destruction or delivery in any other written law under which goods may be seized, the District Judge or Magistrate must, upon receiving a report mentioned in subsection (7), make such order as the District Judge or Magistrate thinks fit for —

(a) the disposal of the goods;

(b) the delivery of the goods to the person entitled to possession of the goods; or

(c) if the person in paragraph (b) cannot be ascertained, the custody and production of the goods.

[42/2020]

(10) The District Judge or Magistrate must not make an order under subsection (9) if —

- (a) there is any pending court proceeding under any written law in relation to the goods; or
- (b) the District Judge or Magistrate is satisfied that the goods are relevant for the purposes of any investigation, inquiry, trial or other proceeding under any written law.

[42/2020]

### **Goods liable to seizure liable to forfeiture**

**83B.**—(1) Subject to section 83J, all goods liable to seizure under the provisions of this Act are liable to forfeiture except for the vehicle, vessel or aircraft seized under section 83A(6).

[42/2020]

(2) An order for the forfeiture or for the release of anything liable to forfeiture under the provisions of this Act is to be made by the court before which the prosecution with regard thereto has been held.

(3) An order for the forfeiture of goods is to 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, even though no person may have been convicted of the offence; and in the absence of such proof, the court may order the release of the goods to a person determined by the court.

[42/2020]

(4) The court may, in an order for the forfeiture of goods under this section or by a subsequent order, further provide for the disposal of the goods in any manner as the court thinks fit.

[42/2020]

(5) If an order is made under this section in a case in which an appeal lies, the order must not, except where the goods are perishable, be carried out until the period allowed for the appeal has lapsed or the appeal has been dealt with.

[42/2020]

**83C.** [Repealed by Act 42 of 2020]

**No costs or damages arising from seizure to be recoverable unless seizure without reasonable or probable cause**

**83D.** No person is, 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, 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.

**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 the person's possession any goods —
  - (i) used or intended to be used by any person to obtain any refund pursuant to regulations made under section 25, in circumstances that constituted or would constitute an offence under section 62 or 63; or
  - (ii) that may aid in any investigation or prosecution in connection with such offence; 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.

*[52/2018; 42/2020]*

(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 or her 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 or her 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.

[52/2018]

(3) An arresting officer may search or cause to be searched an arrested person.

[52/2018]

(4) A woman must not be searched except by a woman.

[52/2018]

(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.

[52/2018]

(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.

[52/2018]

(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.

[52/2018]

(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.

[52/2018]

(9) If any arrested person escapes, he or she may, at any time afterwards, be arrested in accordance with this section and section 83F.

[52/2018]

(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.

[52/2018]

### **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.

[52/2018]

(2) If the person forcibly resists or tries to evade arrest, the arresting officer may use all reasonable means necessary to make the arrest.

[52/2018]

(3) An arrested person must not be subject to more restraint than is necessary to prevent the person's escape.

[52/2018]

(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 herself or others;
- (b) damaging any property;
- (c) creating any disturbance; or
- (d) escaping from custody.

[52/2018]

(5) The handcuffs or means of restraint must not be used for the purpose of punishment.

[52/2018]

### **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 or her duties under sections 83E and 83F.

[52/2018]

### **Search of place entered by person sought to be arrested**

**83H.—(1)** This section does not apply to a specially authorised customs officer.

[52/2018]

(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.

[52/2018]

(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.

[52/2018]

(4) After stating his or her 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.

[52/2018]



**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).

[52/2018]

(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 1893) to observe secrecy; or

(b) is subject to legal privilege.

[52/2018]

(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 in a language that the person understands; and

(d) after correction (if necessary), be signed by the person.

[52/2018]

(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.

[52/2018]

(5) The generality of the term “reasonable excuse” in subsection (4) is not affected by subsection (2).

[52/2018]

(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).

[52/2018]

(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.

[52/2018]

(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 the person had done so in good faith in compliance with a demand of an investigation officer under subsection (1).

[52/2018]

(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.

[52/2018]

### **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 2010; or
- (b) in any other case, be dealt with in accordance with subsections (2), (3) and (4).

[52/2018]

(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.

[52/2018]

(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.

[52/2018]

(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.

[52/2018]

(5) Nothing in this section affects any right to retain or dispose of any item which may exist in law apart from this section.

[52/2018]

### **Power of Comptroller to obtain information and furnishing of information**

**84.—**(1) The Comptroller or any officer authorised by the Comptroller in that behalf —

(a) has at all times 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) has 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) is 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 or her 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;
- (e) is 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 or she may require for the purposes of this section; and
  - (ii) any person in possession of decryption information to grant the Comptroller or officer access to such decryption information necessary to decrypt data required for the purposes of this section; and

- (f) is 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 (whether or not made in the course or furtherance of a business), that is relevant for the purposes of this Act; 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.

*[34/2016; 52/2018; 33/2019]*

(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.

*[52/2018]*

(1B) The Comptroller or a specially authorised officer may only exercise the power under subsection (1A) if —

- (a) he or she 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 or she 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 or she is unable to gain entry to that building or place after stating his or her authority and purpose and demanding such entry.

[52/2018]

(1C) To avoid doubt, the Comptroller or a specially authorised officer who has gained entry to a building or place by exercising his or her power under subsection (1A), may exercise any of his or her powers under subsection (1) after such entry.

[52/2018]

(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.

[52/2018]

(1E) A woman must not be searched except by a woman.

[52/2018]

(2) The Comptroller may by notice require any person to give orally, in writing, or through the electronic service —

- (a) any information concerning the person's or any other person's income, assets or liability, or concerning the person's or any other person's transactions (whether or not made in the course or furtherance of a business), that is relevant for the purposes of this Act; or
- (b) any information that is relevant for an investigation of, or the prosecution of a person for, an offence under this Act.

[52/2018; 33/2019]

(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 (whether or not made in the

course or furtherance of a business), that is relevant for the purposes of this Act; or

(ii) any information that is relevant for an investigation of, or the prosecution of a person for, an offence under this Act;

(b) take reasonable steps to produce for inspection any document concerning such transactions, or that contains such information.

*[34/2016; 52/2018; 33/2019]*

(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.

[34/2016]

(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 in a language that the person understands; and
- (d) be signed by the person.

[34/2016]

(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.

[34/2016]

(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.

[34/2016]

(3) No person is, by virtue of this section, obliged to disclose (including through the production of a document) any particulars which the person is under any statutory obligation to observe secrecy.

[34/2016]

(3A) The generality of the term “reasonable excuse” in subsection (2D) is not affected by subsection (3).

[34/2016]

(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 meaning given by section 81.

(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).

[34/2016]

### **Protection of informers**

**84A.**—(1) Except as provided in subsection (3), no witness in any civil or criminal proceedings commenced on or after 16 November 2021 is obliged or permitted —

- (a) to disclose the identity of an informer who has given any information (whether the information is given before, on or after that date) with respect to an offence under this Act; or

- (b) to answer any question if the answer to the question would lead, or would tend to lead, to the discovery of the identity of the informer.

[27/2021]

(2) If any document which is in evidence or liable to inspection in any civil or criminal proceedings contains any entry in which any informer is named or described or which may lead to the discovery of the informer's identity, the court must cause the entry to be concealed from view or to be obliterated so far only as may be necessary to protect the informer from discovery.

[27/2021]

(3) If —

- (a) in any proceedings for an offence under any written law, the court, after full enquiry into the case, believes that the informer wilfully made a material statement which the informer knew or believed to be false or did not believe to be true; or

- (b) in any other proceedings, the court is of the opinion that justice cannot be fully done between the parties to the proceedings without the discovery of the informer,

the court may permit enquiry and require full disclosure concerning the informer.

[27/2021]

(4) In this section, a reference to civil proceedings includes any proceedings before the Goods and Services Tax Board of Review.

[27/2021]

## PART 12

### 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.

(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 is sufficient authentication.

### **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.

(1A) Without affecting subsection (1), the Minister may make regulations to prescribe the mode of payment for any refund under this Act in relation to any person or class of persons.

[42/2020]

(2) All orders and regulations made under this Act must 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 written notice issued by the Comptroller.

(4) The notice referred to in subsection (3) may be withdrawn or varied by a subsequent written notice issued by the Comptroller.

(5) For a period of 2 years starting on 15 January 2020, the Minister may make regulations to prescribe further modifications to the provisions of this Act in their application to VCCs, umbrella VCCs and sub-funds.

[28/2019]

### **Service of notices, etc.**

**87.**—(1) Except where it is provided by this Act that service must 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 the person's family at the person's last known place of residence;

- (b) by leaving it at the person's usual or last known place of residence or business in an envelope addressed to the person;
- (c) by sending it by ordinary post addressed to the person at the person's 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 the person's account with the electronic service.

[37/2017]

(2) Where a notice is served by ordinary or registered post, it is 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 1967 at the address filed with the Registrar of Companies, or to the registered office of the company wherever it may be situated; and
- (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 is 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.

[37/2017]

(4) Subject to subsection (7), every notice to be given by the Comptroller under this Act must be signed by the Comptroller or by some person or persons from time to time authorised by the Comptroller in that behalf.

(5) Every such notice is 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 must be signed by the Comptroller or by a person duly authorised by the Comptroller.

(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 the person by transmitting an electronic record of the notice to the person's account with the electronic service.

[37/2017]

### **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".

### **Remission of tax or penalty**

**89.—(1)** The Comptroller may, if he or she thinks fit, and upon such conditions as he or she 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 the person or the persons in the class were taxable persons, would be the person's or those persons' input tax; or
  - (ii) for which, as a taxable person or as taxable persons, the person or the persons in the class would not be entitled to any credit as input tax under this Act;
- (c) relief or remission from the whole or part of any penalty payable by that person or class of persons; or
- (d) relief from, or a remission or refund of, the whole or part of any tax on a reverse charge supply.

[19/2012; 52/2018]

(2) The Minister may, if he or she thinks fit, and upon such conditions as he or she 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 the person or the persons in the class were taxable persons, would be the person's or those persons' input tax; or
  - (ii) for which, as a taxable person or as taxable persons, the person or the persons in the class would not be entitled to any credit as input tax under this Act;
- (c) relief or remission from the whole or part of any penalty payable by that person or class of persons; or
- (d) relief from, or a remission or refund of, the whole or part of any tax on a reverse charge supply.

[19/2012; 52/2018]

(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 is recoverable as a debt due to the Government.

[19/2012]

(2B) The amount recoverable under subsection (2A) is payable in the manner stated in a notice served by the Comptroller on the person within one month after the service of the notice.

[19/2012; 42/2020]

(2C) The Comptroller may, in the Comptroller's discretion, and subject to such terms and conditions (including interest) as he or she may impose, extend the time limit within which payment is to be made.

[19/2012]

(2D) Sections 60(1), 78 and 87 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.

[19/2012]

(3) The Minister may, if he or she thinks fit, and upon such conditions as he or she 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.

### **Return of tax or penalty overpaid or erroneously paid**

**90.—**(1) [*Deleted by Act 42 of 2020*]

(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 the person 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 1 January 2007; and
  - (ii) in any other case, in respect of a prescribed accounting period ending on or after 1 January 2007; or
- (b) that any money is due to the person under this Act in respect of a prescribed accounting period ending on or after 1 January 2007,

it is 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; 52/2018]*

(1AA) Subject to subsections (1AB) and (1C), where any person makes a claim in accordance with subsection (1B) that any money was overpaid or erroneously paid by the person as tax chargeable on the importation of goods under this Act (whether such goods were imported by the person or by another person), it is lawful for the Comptroller to refund such money to the person if it is proved to the satisfaction of the Comptroller that the money was overpaid or erroneously paid by the person as tax chargeable on the importation of those goods.

*[42/2020]*

(1AB) Despite subsection (1AA) and subject to subsections (1AC) and (1C), where —

- (a) it is proved to the satisfaction of the Comptroller that —
- (i) any person (*X*) has overpaid or erroneously paid any money as tax chargeable on the importation of goods under this Act; and
  - (ii) the person making the claim to the Comptroller is a taxable person (*Y*) who has reimbursed *X* or



otherwise provided *X* with funds for the whole or any part of that money paid by *X*; and

- (b) *X* has not received from the Comptroller the amount claimed by *Y*,

then, it is lawful for the Comptroller to refund or pay to *Y* the money overpaid or erroneously paid.

[42/2020]

(1AC) Nothing in subsection (1AB) entitles *Y* to any refund in excess of the reimbursement or funds provided by *Y* for the purpose of *X*'s payment as tax chargeable on the importation of goods, less the correct amount of the tax.

[42/2020]

(1AD) To avoid doubt, nothing in subsection (1AB) prevents *X* from claiming under subsection (1AA) any part of the overpayment or erroneous payment not claimed by *Y* under subsection (1AB).

[42/2020]

(1B) A claim referred to in subsection (1A), (1AA) or (1AB) must be made —

- (a) in writing in such form and manner as the Comptroller may determine; and

- (b) within 5 years after —

- (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;
- (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;
- (iii) in the case of a claim referred to in subsection (1AA), the date on which the tax chargeable on the importation of the goods concerned was paid by the claimant; and

- (iv) in the case of a claim referred to in subsection (1AB), the date on which the tax chargeable on the importation of the goods concerned was paid by *X*.

[28/2007; 42/2020]

(1C) The Comptroller may refuse to make any refund or payment under subsection (1A), (1AA) or (1AB) if the claim relates to any tax or penalty which has not been received by the Comptroller.

[28/2007; 42/2020]

(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.

[52/2018]

(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.

[52/2018]

(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.

[52/2018]

(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.

[52/2018]

### **Advance rulings**

**90A.**—(1) The Comptroller may, on an application made by a person in accordance with Part 1 of the Fifth Schedule, make a ruling

on any of the matters specified in that Part in accordance with that Part.

[28/2007]

(2) Part 1 of the Fifth Schedule applies to and in connection with an application under subsection (1) and any ruling made by the Comptroller under that subsection.

[28/2007]

(3) The fees specified in Part 2 of the Fifth Schedule are payable to and are to be retained by the Authority in respect of any application under subsection (1).

[28/2007]

(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]

(5) The Minister may by order amend the Fifth Schedule.

[28/2007]

(6) In this section, “Authority” means the Inland Revenue Authority of Singapore established under section 3 of the Inland Revenue Authority of Singapore Act 1992.

[28/2007]

### **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 the person 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.

[52/2018]

(2) Where, during the period from 23 October 2019 to 31 December 2019 (both dates inclusive), a person has reasonable grounds for

believing that the person 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.

[52/2018]

(3) Where, on or before 23 September 2022, as a result of the inclusion in the total value of a person's taxable supplies of the values of the following supplies of the person:

- (a) Seventh Schedule supplies of goods;
- (b) new Seventh Schedule supplies of services;
- (c) supplies of distantly taxable goods that give rise to reverse charge supplies,

the person has reasonable grounds for believing that the person will be liable on 1 January 2023 to be registered —

- (d) by virtue of paragraph 1(1)(b) of the First Schedule;
- (e) by virtue of paragraph 1A(1)(b) of the First Schedule; or
- (f) 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 September 2022 and 1 October 2022 (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 2023.

[Act 34 of 2021 wef 01/01/2022]

(4) Where, during the period from 24 September 2022 to 31 December 2022 (both dates inclusive), as a result of the inclusion in the total value of a person's taxable supplies of the values of the following supplies of the person:

- (a) Seventh Schedule supplies of goods;

- (b) new Seventh Schedule supplies of services;
- (c) supplies of distantly taxable goods that give rise to reverse charge supplies,

the person has reasonable grounds for believing that the person will be liable on 1 January 2023 to be registered —

- (d) by virtue of paragraph 1(1)(b) of the First Schedule;
- (e) by virtue of paragraph 1A(1)(b) of the First Schedule; or
- (f) 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 2023, or within such longer time as the Comptroller may allow, and the Comptroller must register the person with effect from 1 February 2023 or from such earlier date as may be agreed between the Comptroller and that person.

*[Act 34 of 2021 wef 01/01/2022]*

(5) In this section, “new Seventh Schedule supply of services” means a Seventh Schedule supply of services other than the following:

- (a) services that are supplied over the Internet or other electronic network and the nature of which renders the supply essentially automated with minimal or no human intervention, and impossible without the use of information technology, including —
  - (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 electronic 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 (whether or not the advertisement is intended to be substantially promulgated in Singapore); and
  - (xii) any support service performed, through electronic means, for arranging or facilitating the completion of underlying transactions;
- (b) services (the firstmentioned services), not being services mentioned in paragraph (a), that are supplied in all the following circumstances:
- (i) a person makes or is treated under the Seventh Schedule as making a supply of services mentioned in paragraph (a);
  - (ii) the supply of the firstmentioned services is made in the course of making the supply of the services mentioned in sub-paragraph (i);
  - (iii) the supply of the firstmentioned services is ancillary to the supply of the services mentioned in sub-paragraph (i);
  - (iv) the Comptroller has, upon an application by the person, notified the person that the Comptroller is satisfied that the supply of the firstmentioned services is within sub-paragraphs (ii) and (iii).

*[Act 34 of 2021 wef 01/01/2022]*

**Temporary arrangements for Seventh Schedule supplies**

**92.**—(1) Where an agreement provides (expressly or impliedly) for a Seventh Schedule supply to be performed progressively and continuously over a period, then —

- (a) if the agreement was made before 19 February 2018 — tax is not chargeable on the supply; and
- (b) if the agreement was or is made on or after 19 February 2018 but before 1 January 2020 — tax is chargeable on the supply to the extent the services are performed on or after 1 January 2020.

[33/2019]

(2) If any services under subsection (1)(b) are covered by an invoice issued or consideration received before 1 January 2020, the tax chargeable in relation to those services must be accounted for in the return for the accounting period in which the later of the following falls:

- (a) 1 January 2020;
- (b) the day on which the person making the supply is registered in accordance with the First Schedule.

[33/2019]

(3) Subject to subsection (1), where an invoice for a Seventh Schedule supply was or is issued on or after 19 February 2018 but before 1 January 2020, tax is chargeable on the supply to the extent of —

- (a) the amount of the invoice received on or after 1 January 2020; or
- (b) the value of the services to which the invoice relates that are performed on or after 1 January 2020, if lower.

[33/2019]

(4) Subsection (3) does not apply if the whole amount of the invoice is received, or the whole of the services is performed, before 1 January 2020.

[33/2019]

(5) Tax chargeable under subsection (3) must be accounted for in the return for the accounting period in which the later of the following falls:

- (a) 1 January 2020;
- (b) the day on which the person making the supply is registered in accordance with the First Schedule.

[33/2019]

(6) Subject to subsection (1), where an invoice for a Seventh Schedule supply is issued on or after 1 January 2020 —

- (a) tax is chargeable on the supply to the extent of the amount of the invoice received on or after that date; but
- (b) the taxable person may elect for the tax to be chargeable only to the extent of the value of the services that are performed on or after that date, if lower.

[33/2019]

(7) Subsection (6) does not apply if the whole amount of the invoice is received, and the whole of the services is performed, on or after 1 January 2020.

[33/2019]

(8) For the purposes of this section, where only a part of the services under a Seventh Schedule supply is performed, the value of the part is a value that is, in the opinion of the Comptroller, reasonably attributable to the part.

[33/2019]

### **Temporary arrangements for Seventh Schedule supplies: distantly taxable goods and new services**

**92A.**—(1) Where an agreement provides (expressly or impliedly) for a new Seventh Schedule supply of services to be performed progressively and continuously over a period, then —

- (a) if the agreement was made before 16 February 2021 — tax is not chargeable on the supply; and
- (b) if the agreement was or is made on or after 16 February 2021 but before 1 January 2023 — tax is chargeable on the supply to the extent that the services are performed on or after 1 January 2023.



(2) Subject to subsection (1), where an invoice for a new Seventh Schedule supply of services was or is issued on or after 16 February 2021 but before 1 January 2023, tax is chargeable on the supply to the extent of —

- (a) the amount of the invoice received on or after 1 January 2023; or
- (b) the value of the services to which the invoice relates that are performed on or after 1 January 2023, if lower.

(3) Subsection (2) does not apply if the whole amount of the invoice is received, or the whole of the services is performed, before 1 January 2023.

(4) Where an invoice for a Seventh Schedule supply of goods was or is issued on or after 16 February 2021 but before 1 January 2023, tax is chargeable on the supply to the extent of —

- (a) the amount of the invoice received on or after 1 January 2023; or
- (b) the value of the goods to which the invoice relates that were removed or made available to the person to whom they are supplied on or after 1 January 2023, if lower.

(5) Subsection (4) does not apply if the whole amount of the invoice is received, or the whole of the goods is removed or made available to the person to whom they are supplied, before 1 January 2023.

(6) Subject to subsection (1), where an invoice for a new Seventh Schedule supply of services is issued on or after 1 January 2023 —

- (a) tax is chargeable on the supply to the extent of the amount of the invoice received on or after that date; but
- (b) the taxable person may elect for the tax to be chargeable only to the extent of the value of the services that are performed on or after that date, if lower.

(7) Subject to subsection (1) and despite subsection (6), where an invoice for a new Seventh Schedule supply of services is issued on or after 1 January 2023 but before the day on which the person making the supply is registered in accordance with the First Schedule —

- (a) tax is chargeable on the supply to the extent of the amount of the invoice received on or after the day on which the person making the supply is registered in accordance with the First Schedule; but
  - (b) the person may elect for the tax to be chargeable only to the extent of the value of the services that are performed on or after 1 January 2023, if lower.
- (8) Subsections (6) and (7) do not apply if the whole amount of the invoice is received, and the whole of the services is performed, on or after 1 January 2023.
- (9) Where an invoice for a Seventh Schedule supply of goods is issued on or after 1 January 2023 —
  - (a) tax is chargeable on the supply to the extent of the amount of the invoice received on or after that date; but
  - (b) the taxable person may elect for the tax to be chargeable only to the extent of the value of the goods that are removed or made available to the person to whom they are supplied on or after that date, if lower.
- (10) Despite subsection (9), where an invoice for a Seventh Schedule supply of goods is issued on or after 1 January 2023 but before the day on which the person making the supply is registered in accordance with the First Schedule —
  - (a) tax is chargeable on the supply to the extent of the amount of the invoice received on or after the day on which the person making the supply is registered in accordance with the First Schedule; but
  - (b) the person may elect for the tax to be chargeable only to the extent of the value of the goods that are removed or made available to the person to whom they are supplied on or after 1 January 2023, if lower.
- (11) Subsections (9) and (10) do not apply if the whole amount of the invoice is received, and the whole of the goods is removed or made available to the person to whom they are supplied, on or after 1 January 2023.

(12) Tax chargeable —

- (a) under subsection (1) for any services under subsection (1)(b) that are covered by an invoice issued or consideration received before 1 January 2023; or
- (b) under subsection (2) or (4),

must be accounted for in the return for the accounting period in which the later of the following falls:

- (c) 1 January 2023;
- (d) the day on which the person making the supply is registered in accordance with the First Schedule.

(13) Tax chargeable under subsections (6) and (9) must be accounted for in the return for the accounting period in which the earlier of the following falls:

- (a) the invoice for the new Seventh Schedule supply of services or Seventh Schedule supply of goods (as the case may be) is issued;
- (b) the consideration for the amount of the invoice is received by the supplier.

(14) Tax chargeable under subsection (7) or (10) must be accounted for in the return for the accounting period in which the consideration for the amount of the invoice is received on or after the day on which the person making the supply is registered in accordance with the First Schedule.

(15) For the purposes of this section, where, as the case may be —

- (a) only a part of the services under a new Seventh Schedule supply of services is performed; or
- (b) only a part of the goods under a Seventh Schedule supply of goods is removed or made available to the person to whom they are supplied,

then the value of the part is a value that is, in the opinion of the Comptroller, reasonably attributable to the part.

(16) This section applies despite anything in —

(a) section 11, 11A, 11B or 12; or

(b) section 39 (to the extent that the section provides for changes in the description of Seventh Schedule supplies).

(17) For the purposes of paragraphs 1(1)(b) and (2)(b) and 1A(1)(b) and (2)(b) of the First Schedule, references to taxable supplies and Seventh Schedule supplies of a person do not include any Seventh Schedule supplies of goods or new Seventh Schedule supplies of services of the person for the purposes of any 12-month period mentioned in those provisions that commences before 1 January 2023.

*[Act 35 of 2022 wef 01/01/2022]*

(18) For the purposes of paragraphs 1(2)(a)(ii) and 1A(2)(a) of the First Schedule in relation to a business transferred before 1 January 2023, references to taxable supplies and Seventh Schedule supplies of the transferee do not include any Seventh Schedule supplies of goods or new Seventh Schedule supplies of services of the transferee that take place before 1 January 2023.

(19) In this section, “new Seventh Schedule supply of services” has the meaning given by section 91(4).

*[Act 34 of 2021 wef 01/01/2022]*

### **Temporary arrangements for reverse charge supplies**

**93.—**(1) Where an invoice for a supply in fact made that gives rise to a reverse charge supply was or is issued on or after 19 February 2018 but before 1 January 2020, tax is chargeable on the reverse charge supply to the extent of —

(a) the amount of the invoice paid on or after 1 January 2020;  
or

(b) the value of the services to which the invoice relates that are performed on or after 1 January 2020, if lower.

*[33/2019]*

(2) Subsection (1) does not apply if the whole amount of the invoice is paid, or the whole of the services to which the invoice relates is performed, before 1 January 2020.

*[33/2019]*

(3) Tax chargeable under subsection (1) must be accounted for in the return for the accounting period in which the later of the following falls:

- (a) 1 January 2020;
- (b) the day on which the recipient is registered in accordance with the First Schedule.

[33/2019]

(4) Where an invoice for a supply in fact made that gives rise to a reverse charge supply is issued on or after 1 January 2020 —

- (a) tax is chargeable on the reverse charge supply to the extent of the amount of the invoice paid on or after that date; but
- (b) the recipient may elect for the tax to be chargeable only to the extent of the value of the services that are performed on or after that date, if lower.

[33/2019]

(5) Subsection (4) does not apply if the whole amount of the invoice is paid, and the whole of the services is performed, on or after 1 January 2020.

[33/2019]

(6) For the purposes of this section, where only a part of the services in fact supplied is performed, the value of the part is a value that is, in the opinion of the Comptroller, reasonably attributable to the part.

[33/2019]

### **Temporary arrangements for reverse charge supplies: distantly taxable goods**

**94.**—(1) Where an invoice for a supply in fact made that gives rise to a reverse charge supply of distantly taxable goods was or is issued on or after 16 February 2021 but before 1 January 2023, tax is chargeable on the reverse charge supply to the extent of —

- (a) the amount of the invoice paid on or after 1 January 2023;  
or
- (b) the value of the distantly taxable goods that are delivered on or after 1 January 2023, if lower.

[Act 35 of 2022 wef 01/01/2022]

(2) Subsection (1) does not apply if the whole amount of the invoice is paid, or the whole of the goods to which the invoice relates is delivered, before 1 January 2023.

*[Act 35 of 2022 wef 01/01/2022]*

(3) Where an invoice for a supply in fact made that gives rise to a reverse charge supply of distantly taxable goods is issued on or after 1 January 2023 —

- (a) tax is chargeable on the reverse charge supply to the extent of the amount of the invoice paid on or after that date; but
- (b) the recipient may elect for the tax to be chargeable only to the extent of the value of the goods that are delivered on or after that date, if lower.

*[Act 35 of 2022 wef 01/01/2022]*

(4) Despite subsection (3), where an invoice for a supply in fact made that gives rise to a reverse charge supply of distantly taxable goods is issued on or after 1 January 2023 but before the day on which the person receiving the supply is registered in accordance with the First Schedule —

- (a) tax is chargeable on the reverse charge supply to the extent of the amount of the invoice paid on or after the day on which the person receiving the supply is registered in accordance with the First Schedule; but
- (b) the person may elect for the tax to be chargeable only to the extent of the value of the goods that are delivered on or after 1 January 2023, if lower.

*[Act 35 of 2022 wef 01/01/2022]*

(5) Subsections (3) and (4) do not apply if the whole amount of the invoice is paid, and all of the distantly taxable goods are delivered, on or after 1 January 2023.

*[Act 35 of 2022 wef 01/01/2022]*

(6) Tax chargeable under subsection (1) must be accounted for in the return for the accounting period in which the later of the following falls:

- (a) 1 January 2023;

(b) the day on which the recipient is registered in accordance with the First Schedule.

(7) Tax chargeable under subsection (3) must be accounted for in the return for the accounting period in which the earlier of the following falls:

(a) the invoice for the reverse charge supply of distantly taxable goods is issued;

(b) the consideration for the amount of the invoice is paid by the recipient.

(8) Tax chargeable under subsection (4) must be accounted for in the return for the accounting period in which the consideration for the amount of the invoice is paid on or after the day on which the person receiving the supply is registered in accordance with the First Schedule.

(9) For the purposes of this section, where only a part of the distantly taxable goods is delivered, the value of the part is a value that is, in the opinion of the Comptroller, reasonably attributable to the part.

*[Act 35 of 2022 wef 01/01/2022]*

(10) This section applies despite anything in —

(a) section 11C; or

(b) section 39 (to the extent that the section provides for changes in the description of circumstances in section 14(1), or in the Eighth Schedule, under which a supply gives rise to a reverse charge supply).

(11) For the purposes of paragraph 1B(1)(b) and (2)(b) of the First Schedule, references to supplies of distantly taxable goods received by a person do not apply for the purposes of any 12-month period mentioned in those provisions that commences before 1 January 2023.

*[Act 35 of 2022 wef 01/01/2022]*

(12) For the purpose of paragraph 1B(2)(a) of the First Schedule in relation to a business transferred before 1 January 2023, references to supplies of goods and services received by the transferee do not

include any supplies of distantly taxable goods received by the transferee before 1 January 2023.

*[Act 34 of 2021 wef 01/01/2022]*

## FIRST SCHEDULE

Sections 2(1), 9, 11A(2), 11C(1),  
14(1)(a)(i)(B), 30(4)(d), 33(3), 38,  
49(1)(f), 51(9), 61, 91, 92(2)(b) and  
(5)(b) and 93(3)(b)

### 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:

(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 the person's 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 of the following in that calendar year has exceeded \$1 million:
  - (A) the person's taxable supplies made in Singapore;
  - (B) if the subsequent calendar year is 2022 or later and the person belongs in Singapore, the person's taxable supplies under paragraph 3(2)(b)(ii) and (3A) of the Seventh Schedule;

*[Act 34 of 2021 wef 01/01/2022]*

(b) at any time, if there are reasonable grounds for believing that the total value of all of the following in the period of 12 months then beginning will exceed \$1 million:

- (i) the person's taxable supplies made in Singapore;
- (ii) if the person belongs in Singapore, the person's taxable supplies under paragraph 3(2)(b)(ii) and (3A) of the Seventh Schedule.

*[Act 34 of 2021 wef 01/01/2022]*

(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 —



FIRST SCHEDULE — *continued*

(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 of the following in the calendar year immediately preceding the calendar year in which the time of transfer falls exceeds \$1 million:
  - (A) the transferee's taxable supplies made in Singapore;
  - (B) if the business is transferred on or after 1 January 2022 and the transferee belongs in Singapore, the transferee's taxable supplies under paragraph 3(2)(b)(ii) and (3A) of the Seventh Schedule; or

*[Act 34 of 2021 wef 01/01/2022]*

(b) if there are reasonable grounds for believing that the total value of all of the following in the period of 12 months then beginning will exceed \$1 million:

- (i) the transferee's taxable supplies made in Singapore;
- (ii) if the transferee belongs in Singapore, the transferee's taxable supplies under paragraph 3(2)(b)(ii) and (3A) of the Seventh Schedule.

*[Act 34 of 2021 wef 01/01/2022]*

(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 the person's taxable supplies made in Singapore in the next 4 quarters will not exceed \$1 million; or
- (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 all of the following in the next calendar year will not exceed \$1 million:
  - (i) the person's taxable supplies made in Singapore;
  - (ii) if the person belongs in Singapore, the person's taxable supplies under paragraph 3(2)(b)(ii) and (3A) of the Seventh Schedule.

*[Act 34 of 2021 wef 01/01/2022]*

FIRST SCHEDULE — *continued*

(3A) Where a sub-fund (called *A*) is merged with another sub-fund (called *B*) (whether of the same umbrella VCC or of another umbrella VCC) and either —

- (a) all of the following conditions are satisfied:
  - (i) *B* is the surviving sub-fund following the merger;
  - (ii) the umbrella VCC of *A* was a taxable person in relation to *A* immediately before the merger;
  - (iii) the umbrella VCC of *B* is not a registered person in relation to *B* at the time of the merger; or
- (b) all of the following conditions are satisfied:
  - (i) a new sub-fund (called *C*) is formed following the merger;
  - (ii) either —
    - (A) the umbrella VCC of *A* was a taxable person in relation to *A*; or
    - (B) the umbrella VCC of *B* was a taxable person in relation to *B*,immediately before the merger, or both;
  - (iii) the umbrella VCC of *C* is not a registered person in relation to *C* at the time of the merger,

then the umbrella VCC of *B* or *C* (as the case may be) becomes liable to be registered in relation to it at the time of the merger if —

- (c) in the case of paragraph (a), the total value of all of its taxable supplies made in Singapore for the purpose of *B* in the calendar year immediately preceding the calendar year in which the time of merger falls exceeds \$1 million; or
- (d) in the case of either paragraph (a) or (b), there are reasonable grounds for believing that the total value of all of its taxable supplies made in Singapore for the purpose of *B* or *C* in the period of 12 months then beginning will exceed \$1 million.

(3B) An umbrella VCC is not liable to be registered in relation to a sub-fund by virtue of sub-paragraph (3A)(c) at the end of any calendar year if the Comptroller is satisfied that the value of its taxable supplies made in Singapore for the purpose of that sub-fund in the next calendar year will not exceed \$1 million.

(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.

FIRST SCHEDULE — *continued*

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 the person's 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 the person's Seventh Schedule supplies has exceeded \$100,000; or

*[Act 34 of 2021 wef 01/01/2022]*

(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 the person's 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 the person's Seventh Schedule supplies will exceed \$100,000.

*[Act 34 of 2021 wef 01/01/2022]*

(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 the transferee's 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 the transferee's Seventh Schedule supplies has exceeded \$100,000; or

*[Act 34 of 2021 wef 01/01/2022]*

(b) there are reasonable grounds for believing that, in the period of 12 months then beginning —

(i) the total value of all the transferee's taxable supplies, and supplies outside Singapore which would have been taxable supplies if made in Singapore, will exceed \$1 million; and

FIRST SCHEDULE — *continued*

- (ii) the total value of the transferee's Seventh Schedule supplies will exceed \$100,000.

*[Act 34 of 2021 wef 01/01/2022]*

(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 the person's 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 the person's Seventh Schedule supplies will not exceed \$100,000.

*[Act 34 of 2021 wef 01/01/2022]*

(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.

1B.—(1) A person who receives distantly taxable goods or services mentioned in section 14(1), 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 all supplies of such goods and services received by the person in Singapore has exceeded \$1 million, and the person is not entitled to credit for the full amount of input tax as mentioned in section 14(1) (read with section 14(1A)) in that calendar year; or

*[Act 34 of 2021 wef 01/01/2022]*

- (b) at any time on or after 1 January 2020, if there are reasonable grounds for believing that the total value of all supplies of such goods and services received by the person in Singapore in the period of 12 months then beginning will exceed \$1 million, and the person is not entitled to credit for the full amount of input tax as mentioned in section 14(1) (read with section 14(1A)) in that period of 12 months.

*[Act 34 of 2021 wef 01/01/2022]*

FIRST SCHEDULE — *continued*

(2) Where a business carried on by a taxable person who received distantly taxable goods or services mentioned in section 14(1) 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 such goods and services received by the transferee 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 credit for the full amount of input tax as mentioned in section 14(1) (read with section 14(1A)) in that calendar year; or

*[Act 34 of 2021 wef 01/01/2022]*

(b) there are reasonable grounds for believing that the total value of all supplies of such goods and services received by the transferee in Singapore in the period of 12 months then beginning will exceed \$1 million, and the person is not entitled to credit for the full amount of input tax as mentioned in section 14(1) (read with section 14(1A)) in that period of 12 months.

*[Act 34 of 2021 wef 01/01/2022]*

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 the person was previously registered must be disregarded if —

(a) the person's registration was cancelled otherwise than under paragraph 14; and

(b) the Comptroller is satisfied that before the person's registration was cancelled the person 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.

2.—(1) Without affecting section 47 and paragraphs 1, 1A and 1B, if the Comptroller makes a direction under this paragraph, the persons named in the direction are treated as a single taxable person carrying on the activities of a business described in the direction and that taxable person is 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.

(2) The Comptroller may make a direction under this paragraph naming any person where the Comptroller is satisfied —

FIRST SCHEDULE — *continued*

- (a) that the person —
- (i) is making or has made taxable supplies; or
  - (ii) is a recipient within section 14(1);
- (b) that the activities in the course of which the person makes or made those taxable supplies or receives distantly taxable goods or services mentioned in section 14(1) (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 34 of 2021 wef 01/01/2022]*
- (c) that, if all the taxable supplies of or the distantly taxable goods or services mentioned in section 14(1) 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 34 of 2021 wef 01/01/2022]*
- (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 the person does is the avoidance of a liability to be registered (whether that liability would be the person's, another person's or that of 2 or more persons jointly).

(3) A direction made under this paragraph must 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 distantly taxable goods or services mentioned in section 14(1) (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 the person 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 the person began to make those taxable supplies or receives the distantly taxable goods or services mentioned in section 14(1) (as the case may be); or
- (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 34 of 2021 wef 01/01/2022]*

FIRST SCHEDULE — *continued*

(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 distantly taxable goods or services mentioned in section 14(1) received (as the case may be) by the person as mentioned in sub-paragraph (2) or (4), the person ceases 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 34 of 2021 wef 01/01/2022]*

(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 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 is registrable in such name as the persons named in the direction may jointly nominate by written notice 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 is treated as a supply by or to that person;
- (c) each of the constituent members is jointly and severally liable for any tax due from the taxable person;
- (d) without affecting sub-paragraph (c), any failure by the taxable person to comply with any requirement imposed by or under this Act is treated as a failure by each of the constituent members severally; and
- (e) subject to sub-paragraphs (a) to (d), the constituent members are treated as a partnership carrying on the business of the taxable person and any question as to the scope of the activities of that business at any time is 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 does not have any liability by virtue of those sub-paragraphs for

FIRST SCHEDULE — *continued*

anything done after the date specified in that notice and, accordingly, on that date that person is 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.

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 the person's 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 the person's Seventh Schedule supplies will not exceed \$100,000; and

*[Act 34 of 2021 wef 01/01/2022]*

- (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.

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 the person's 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
- (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).

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.



FIRST SCHEDULE — *continued*

## 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.

(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.

(2) The Comptroller must register any such person (whether or not the person so notifies the Comptroller) with effect from —

- (a) the day immediately after the end of the month that follows the month in which the 30th day falls; or
- (b) such earlier date as may be agreed between the Comptroller and the person.

(3) Despite paragraphs 1(1), 1A(1) and 1B(1), the Comptroller may, if the Comptroller thinks fit, refuse the registration of any person for the protection of revenue.

(4) The Comptroller may, if the Comptroller thinks fit, subsequently register the person mentioned in sub-paragraph (3) with effect from such date as the Comptroller may determine if the person is liable to be registered under paragraph 1, 1A or 1B on that date.

(5) If the Comptroller registers any person under sub-paragraph (4) —

- (a) the Comptroller must notify the person; and
- (b) the effective date of the registration must not be earlier than 30 days after the Comptroller has notified the person of the registration.

5.—(1) Subject to section 91, 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 the person's supplies in any period must notify the Comptroller in such form as the Comptroller may determine of that liability within 30 days after the first day of that period.

*[Act 34 of 2021 wef 01/01/2022]*

(2) Subject to sub-paragraph (3), the Comptroller must register any such person (whether or not the person so notifies the Comptroller) with effect from —

- (a) the day immediately after the end of the 30 days; or
- (b) such earlier date as may be agreed between the Comptroller and the person.

FIRST SCHEDULE — *continued*

(2A) Despite paragraphs 1(1), 1A(1) and 1B(1), the Comptroller may, if the Comptroller thinks fit, refuse the registration of the person for the protection of revenue.

(2B) The Comptroller may, if the Comptroller thinks fit, subsequently register the person mentioned in sub-paragraph (2A) with effect from such date as the Comptroller may determine if the person is liable to be registered under paragraph 1, 1A or 1B on that date.

(2C) If the Comptroller registers any person under sub-paragraph (2B) —

- (a) the Comptroller must notify the person; and
- (b) the effective date of the registration must not be earlier than 30 days after the Comptroller has notified the person of the registration.

(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;
- (b) for a person liable to be registered by virtue of paragraph 1A(1)(b) —
  - (i) the total value of all the person's 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 the person's Seventh Schedule supplies will exceed \$100,000; or

*[Act 34 of 2021 wef 01/01/2022]*

- (c) for a person liable to be registered by virtue of paragraph 1B(1)(b), the total value of distantly taxable goods or services mentioned in section 14(1) received by the person in Singapore will exceed \$1 million,

*[Act 34 of 2021 wef 01/01/2022]*

the Comptroller may, if the Comptroller thinks fit, register the person with effect from the beginning of the period.

6.—(1) A person who becomes liable to be registered by virtue of paragraph 1(2), 1A(2) or 1B(2) must notify the Comptroller of the liability within 30 days after the day on which the business is transferred.

(2) The Comptroller must register any such person (whether or not that person so notifies the Comptroller) with effect from the day on which the business is transferred.

FIRST SCHEDULE — *continued*

(3) Despite paragraphs 1(2), 1A(2) and 1B(2), the Comptroller may, if the Comptroller thinks fit, refuse the registration of the person for the protection of revenue.

(4) The Comptroller may, if the Comptroller thinks fit, subsequently register the person mentioned in sub-paragraph (3) with effect from such date as the Comptroller may determine if the person is liable to be registered under paragraph 1, 1A or 1B on that date.

(5) If the Comptroller registers any person under sub-paragraph (4) —

- (a) the Comptroller must notify the person; and
- (b) the effective date of the registration must not be earlier than 30 days after the Comptroller has notified the person of the registration.

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;
- (b) by virtue of sub-paragraphs (1)(a)(ii) and (2)(a)(ii) of paragraph 1;
- (c) by virtue of sub-paragraphs (1)(a) and (2)(a) of paragraph 1A; or
- (d) by virtue of sub-paragraphs (1)(a) and (2)(a) of paragraph 1B,

the Comptroller must register the person in accordance with paragraph 6(2) rather than paragraph 4(2).

7A.—(1) The Comptroller may at any time, if the Comptroller thinks fit —

- (a) impose any condition on any registration of a person under paragraph 1, 1A or 1B for the protection of revenue; and
- (b) vary, add to or remove any condition so imposed.

(2) Any condition under sub-paragraph (1) may be imposed wholly or partly by reference to, or without reference to, any condition prescribed for the purposes of paragraph 1, 1A or 1B, as the case may be.

(3) The Comptroller may cancel the registration of the person if the person is in breach of any condition imposed under sub-paragraph (1).

#### Voluntary registration

8.—(1) Where a person who is not liable to be registered satisfies the Comptroller that the person —

- (a) makes supplies which are —
  - (i) taxable supplies; or

FIRST SCHEDULE — *continued*

- (ii) exempt supplies of —
- (A) financial services specified in paragraph 1 of Part 1 of the Fourth Schedule, where the financial services are international services under section 21(3);
  - (B) investment precious metals referred to in paragraph 1A of Part 1 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
  - (C) digital payment tokens specified in paragraph 1B of Part 1 of the Fourth Schedule, where the supplies of the digital payment tokens are supplies of international services under section 21(3);
- (b) is carrying on a business and intends to make such supplies in the course or furtherance of that business;
- (c) is a person not belonging in Singapore and makes or is treated as making Seventh Schedule supplies; or
- [Act 34 of 2021 wef 01/01/2022]*
- (d) is a recipient within section 14(1),

the Comptroller may, if that person so requests, register the person with effect from such date as may be agreed between the Comptroller and the person.

(2) Subject to paragraph 12(2), a person registered under sub-paragraph (1) remains registered for a period of not less than 2 years or such other shorter period as the Comptroller may determine.

(3) The Comptroller may at any time, if the Comptroller thinks fit —

- (a) impose any condition on the registration of the person; and
- (b) vary, add to or remove any condition so imposed.

(3A) Any condition under sub-paragraph (3) may be imposed wholly or partly by reference to, or without reference to, any condition prescribed for the purposes of this paragraph.

(4) The Comptroller may cancel the registration of a person under this paragraph if the person does not begin to make taxable supplies or receive distantly taxable goods or services mentioned in section 14(1) (as the case may be) by the date specified in the person's request or if the person is in breach of any condition imposed under sub-paragraph (3).

*[Act 34 of 2021 wef 01/01/2022]*

FIRST SCHEDULE — *continued*

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 the person —

- (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, if that person so requests, register the person with effect from such date as may be agreed between the Comptroller and the person.

(2) A person is within this sub-paragraph if —

- (a) the person has a business establishment in Singapore or the person's usual place of residence is in Singapore; and
- (b) the person does not make and does not intend to make taxable supplies.

(3) The Comptroller may at any time, if the Comptroller thinks fit —

- (a) impose any condition on the registration of the person; and
- (b) vary, add to or remove any condition so imposed.

(3A) Any condition under sub-paragraph (3) may be imposed wholly or partly by reference to, or without reference to, any condition prescribed for the purposes of this paragraph.

(4) The Comptroller may cancel the registration of a person under this paragraph if the person does not begin to make supplies referred to in sub-paragraph (1)(a) by the date specified in the person's request or if the person is in breach of any condition imposed under sub-paragraph (3).

(5) For the purposes of this paragraph —

- (a) a person carrying on a business through a branch or an agency in Singapore is 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.

Notification of end of liability, etc.

10. A person registered under paragraph 4, 5, 6 or 8 who (as the case may be) —

- (a) ceases to make or have the intention of making taxable supplies; or

FIRST SCHEDULE — *continued*

- (b) ceases to receive or have the intention of receiving distantly taxable goods or services mentioned in section 14(1),

*[Act 34 of 2021 wef 01/01/2022]*

must notify the Comptroller in writing of that fact and the date of the cessation, within 30 days after that date.

11. A person registered under paragraph 9 who —

- (a) ceases to make or have the intention of making supplies within paragraph 9(1)(a); or

- (b) makes or forms the intention of making taxable supplies,

must notify the Comptroller of that fact within 30 days after the day on which the person does so unless, in the case of a person ceasing as mentioned in sub-paragraph (a), the person would, when the person so ceases, be otherwise liable or entitled to be registered under this Act if the person's registration and any provision preventing a person from being liable to be registered under different provisions at the same time were disregarded.

#### Cancellation of registration

12.—(1) Subject to sub-paragraph (2), where a registered person satisfies the Comptroller that the registered person is not liable to be registered, the Comptroller must, if that person so requests, cancel that person's 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 the registered person.

(2) The Comptroller may refuse to cancel the registration of any person registered under paragraph 8 where the Comptroller is not satisfied that the person has ceased to make taxable supplies or receive distantly taxable goods or services mentioned in section 14(1) (as the case may be) and if the Comptroller thinks it necessary for the protection of the revenue.

*[Act 34 of 2021 wef 01/01/2022]*

13.—(1) Where the Comptroller is satisfied that a registered person has ceased to be registrable, the Comptroller may cancel the person's registration with effect from the day on which the registered person so ceased or from such later date as may be agreed between the Comptroller and the registered person.

(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 the registered person was not registrable, the Comptroller may cancel the person's registration with effect from that day.

FIRST SCHEDULE — *continued*

14A. The Comptroller may cancel the registration of a person if any supply made to or by the person is a part of an arrangement mentioned in section 20(2A).

## Exemption from registration

15.—(1) Despite 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 the person were a taxable person, 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.

(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 the person's 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.

(2) Where there is a material change in the nature of the supplies made by a person exempted from registration under this paragraph, the person must notify the Comptroller of the change —

- (a) within 30 days after the date on which it occurred; or
- (b) if no particular day is identifiable as the day on which it occurred, within 30 days after 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, the person must notify the Comptroller of the alteration within 30 days after the end of the quarter.

## Supplementary

16. The value of a supply of goods or services is 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 must be made in such form and must contain such particulars as the Comptroller may determine.

(2) Any person who is required under this Schedule to notify the Comptroller of the person's liability to be registered or who requests to be registered must include in the person's notification or request a declaration to the effect that all the information entered in or accompanying it is true and complete.

FIRST SCHEDULE — *continued*

(3) Where the notification or request referred to in sub-paragraph (2) is made by a partnership, it must 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 must, within 30 days after any change has been made in the name, constitution or ownership of the registered person's business, or after any other event has occurred which may necessitate the variation of the register or cancellation of the registered person's registration, notify the Comptroller in writing of such change or event and furnish the Comptroller 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 the Comptroller may determine for the purposes of this Act and references in this Schedule to supplies are references to supplies made in the course or furtherance of a business, or of distantly taxable goods or services mentioned in section 14(1), as the case may be.

*[Act 34 of 2021 wef 01/01/2022]*

(2) The Comptroller may allow inspection of the register referred to in sub-paragraph (1) under such circumstances and on such terms as the Comptroller may impose.

19. References in this Schedule to a person making taxable supplies or receiving distantly taxable goods or services mentioned in section 14(1) (as the case may be) include a reference to all the members of a partnership where such persons are carrying on business in partnership.

*[19/2012; 52/2018; 28/2019; 33/2019; 42/2020;  
S 415/2018]*

*[Act 34 of 2021 wef 01/01/2022]*

## SECOND SCHEDULE

Sections 10, 11A(4) and (5), 39(11) and  
41(6) and Third and Fourth Schedules

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.



SECOND SCHEDULE — *continued*

(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, the person is 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 the person of the goods.

(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; or
- (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.

(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.

SECOND SCHEDULE — *continued*

(4) Neither sub-paragraph (1) nor sub-paragraph (3) requires 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.

(5) Anything which is a supply of goods or services by virtue of sub-paragraph (1) or (3) is 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 the individual personally; and
- (b) sub-paragraph (3) applies to goods used, or made available for use, by the individual 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 is a supply of goods or a supply of services determined in accordance with this Act and is deemed to be made by the taxable person in the course or furtherance of the taxable person's business.

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 the person is deemed to be supplied by the person in the course or furtherance of the person's business immediately before the person 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.

SECOND SCHEDULE — *continued*

(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 the taxable person; and
- (b) that the goods were not acquired by the taxable person as part of the assets of a business which was transferred to the taxable person as a going concern by another taxable person.

8.—(1) Subject to sub-paragraphs (2) and (3), paragraphs 5, 6 and 7 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 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 has effect as a reference to a supply of services.

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
- (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.

*[31/2014; S 647/2005; S 328/2007; S 487/2012]*

## THIRD SCHEDULE

Sections 11B(3), 11C(4)(a), 17(1), (3C)  
and (6), 18(1)(b) 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;

THIRD SCHEDULE — *continued*

- (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 tax not being excluded by regulations made under section 19(14) from the credit),

the Comptroller may direct that the value of the supply is taken to be its open market value.

(1A) Without affecting sub-paragraph (1), where —

- (a) a supply mentioned in section 14(1) or 30(1A) is made for a consideration in money;

*[Act 34 of 2021 wef 01/01/2022]*

- (b) the value of the supply is (apart from this paragraph) less than its open market value; and
- (c) the person, branch of the person or member of the group (as the case may be) in fact making the supply is connected with the recipient of the supply,

the Comptroller may direct that the value of the supply is taken to be its open market value.

(2) A direction under this paragraph must be given by written notice 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 the person may include a direction that the value of any supply —

- (a) which is made by the person 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), (b) and (c) are satisfied,

is taken to be its open market value.

(4) This paragraph does not apply to a supply to which paragraph 10 applies.

2. *[Deleted by Act 20 of 2010]*

#### Connected persons

3.—(1) For the purposes of this Act, any question whether a person is connected with another is determined in accordance with the following provisions of this

THIRD SCHEDULE — *continued*

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 the person's 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 the firstmentioned person is in partnership, and with the wife or husband or relative of any individual with whom the firstmentioned person is in partnership.

(5) A company is connected with another company —

(a) if the same person has control of both, or a person (*X*) has control of one and persons connected with *X*, or *X* and persons connected with *X*, 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 the member is connected.

(6) A company is connected with another person (*Y*) if *Y* has control of it or if *Y* and persons connected with *Y* together have control of it.

(7) Any 2 or more persons acting together to secure or exercise control of a company are 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 meaning given by the Business Trusts Act 2004;

“company” includes any body corporate or unincorporated association, but does not include a partnership, and this section applies in relation to any unit trust scheme or business trust scheme as if the scheme were a company and as if the rights of the unit holders were shares in the company;

“control” is construed in accordance with paragraph 4;

THIRD SCHEDULE — *continued*

“relative” means brother, sister, ancestor or lineal descendant.

## Meaning of control

4.—(1) For the purposes of paragraph 3, a person has control of a company if the person 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 limiting the preceding words, if the person 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 the person or any other person has as a loan creditor), entitle the person to receive the greater part of the amount so distributed; or
- (c) such rights as would, in the event of the winding up of the company or in any other circumstances, entitle the person 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 are taken to have control of the company.

(3) For the purposes of sub-paragraphs (1) and (6), a person is treated as entitled to acquire anything which the person is entitled to acquire at a future date, or will at a future date be entitled to acquire.

(4) For the purposes of sub-paragraphs (1) and (2), there is attributed to any person (*A*) any rights or powers of a nominee for *A*, that is to say, any rights or powers which another person possesses on *A*’s behalf or may be required to exercise on *A*’s 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.

(6) Without limiting 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

THIRD SCHEDULE — *continued*

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 the person's benefit.

5.—(1) Sub-paragraph (2) applies to a supply of goods or services where all the following conditions are satisfied:

- (a) the supply takes place on or after 1 April 2020 for a consideration in money;
- (b) the terms of the supply —
- (i) do not include any provision for payment of the consideration by instalments; and
  - (ii) allow a discount for prompt payment of the consideration;
- (c) payment of the consideration is made in accordance with the terms of the supply, such that the discount is applied in relation to the payment.

(2) For the purposes of section 17, the consideration is the amount of the consideration mentioned in sub-paragraph (1)(a) reduced by the amount of the discount applied under sub-paragraph (1)(c).

6. Paragraph 4 applies with the following modifications for the purposes of determining whether a person has control over a company that is an umbrella VCC making or receiving the supply in question for the purpose of a sub-fund:

- (a) a reference to the issued shares or share capital of, or the voting power in, the company is to the issued shares or share capital of the umbrella VCC in respect of that sub-fund, or the voting power attached to such shares, as the case may be;
- (b) a reference to the income of the company is to the income of the umbrella VCC from the sub-fund;
- (c) a reference to the assets of the company is to the assets held by the umbrella VCC for the purpose of or that are attributable to that sub-fund;
- (d) a reference to a creditor of the company is to the creditor of the umbrella VCC in respect of a loan that is taken by the umbrella VCC for the purpose of that sub-fund;
- (e) a reference to the winding up of a company is to the winding up of the umbrella VCC or the sub-fund.

7. [*Deleted by Act 19 of 2009*]

THIRD SCHEDULE — *continued*

## 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 is 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) is taken to be —

(a) such consideration in money as would be payable by the person making the supply if the person 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 by the person making the supply if the person 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 that person were to purchase any goods is 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.

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 is 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 applies to a supply of goods or services, whether or not for a consideration, which is made by an employer and consists of —



THIRD SCHEDULE — *continued*

- (a) the provision in the course of catering of food or beverages to the employer's employees; or
  - (b) the provision of accommodation for the employer's employees in a hotel, inn, boarding house or similar establishment.
- (2) The value of a supply to which this paragraph applies is taken to be nil unless the supply is for a consideration consisting wholly or partly of money, and in that case its value is 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 or in digital payment tokens, it is to be converted into Singapore currency at the selling rate of exchange prevailing in Singapore at the time when the supply takes place.

(1AA) Subject to this paragraph and for the purposes of section 18A, where any sum relevant for determining the entry value for any item of goods is expressed in a currency other than Singapore currency or in digital payment tokens, it is to be converted into Singapore currency at the selling rate of exchange prevailing in Singapore at the point of sale of the item.

*[Act 34 of 2021 wef 01/01/2022]*

(1A) Where any sum relevant for determining the value of a Seventh Schedule supply is expressed in a currency other than Singapore currency or in digital payment tokens, 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.

(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.

(2) Where the Comptroller has issued a written notice which, for the purposes of this paragraph, specifies —

THIRD SCHEDULE — *continued*

- (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, applies (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.

(3) An option for the purposes of sub-paragraph (2) for the use of a particular rate or method of determining a rate —

- (a) must not be exercised by any person except in relation to all such supplies by that person as are of such description or after such date as may be specified in the notice under sub-paragraph (2); and
- (b) must not be withdrawn or varied except with the consent of the Comptroller and in such manner as the Comptroller may require.

(4) The Comptroller may, by a written notice 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 the person's 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 the Comptroller 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 1968 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 —

THIRD SCHEDULE — *continued*

- (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 1960; 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.

(2) For the purpose of sub-paragraph (1), the Minister may, by order 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.

## 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 Traffic Act 1961 pursuant to a previous supply of that motor vehicle, the value of the supply shall be reduced by 50%.

## Reverse charge on supplies received from abroad

15.—(1) This paragraph applies in relation to services mentioned in section 14(1)(b)(i) or (ii) where —

- (a) the services were previously supplied by a taxable person who belongs in Singapore to the overseas supplier who subsequently supplied those services to the recipient; and
- (b) the previous supply of those services to the overseas supplier is a taxable supply that is not treated as a supply of international services under section 21(3).

*[Act 34 of 2021 wef 01/01/2022]*

(2) Despite section 17(3A), the recipient may elect for the value of the reverse charge supply (A) by the overseas supplier to the recipient to be reduced (as may be applicable) —

- (a) by the value of the services previously supplied that is subject to tax (B); or
- (b) if B exceeds A, to nil.

(3) To avoid doubt, section 17(3AA) and (3B) applies in determining A.

*[20/2010; 52/2018; 28/2019; 33/2019; S 395/2006; S 676/2008; S 874/2019]*

## FOURTH SCHEDULE

Sections 2A(2)(b), 11B(5)(a),  
20(2)(ab), 22, 37B(2) and First, Sixth  
and Eighth Schedules

## PART 1

## 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;
- (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 that person 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;
- (j) the provision or assignment of a derivative that does not lead to any delivery of goods or supply of taxable services;
- (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;

FOURTH SCHEDULE — *continued*

- (la) the provision of insurance cover or annuities under any specified CPF scheme;
- (m) [*Deleted by S 852/2014*]
- (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;
- (o) [*Deleted by S 852/2014*]
- (p) the issue or transfer of ownership of a unit under any unit trust or business trust;
- (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;
- (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;
- (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;
- (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) the issue or transfer of ownership of Islamic debt securities under an Islamic debt securities arrangement;
- (t) the provision of financing under an Islamic debt securities arrangement for which the provider of the financing derives an effective return;
- (u) the provision of financing by one bank to another bank under a qualifying Islamic agency arrangement.

## Investment Precious Metals

1A. The supply of any investment precious metal specified in Part 2, other than a supply that is treated as a supply of such goods pursuant to paragraph 2 of the Second Schedule.

FOURTH SCHEDULE — *continued*

## Digital payment tokens

- 1B. Supplies of digital payment tokens by way of any of the following:
- (a) the exchange of digital payment tokens for currency or other digital payment tokens;
  - (b) the provision of any loan, advance or credit of digital payment tokens.

## 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 1998 and used or to be used for residential purposes or for the purposes of condominium development;
  - (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;
  - (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.

FOURTH SCHEDULE — *continued*

## PART 2

## 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 Dragon Rectangular coin;
- (iii) Australia Kangaroo Nugget coin;
- (iv) Australia Lunar coin;
- (v) Australia RAM Kangaroo coin;
- (vi) Austria Philharmonic coin;
- (vii) Canada Maple Leaf coin;
- (viii) Canada Call of the Wild series coin;
- (ix) China Panda coin;
- (x) Malaysia Kijang Emas coin;
- (xi) Mexico Libertad coin;
- (xii) Singapore Lion coin;

FOURTH SCHEDULE — *continued*

- (xiii) United Kingdom Britannia coin;
  - (xiv) United Kingdom Lunar coin;
  - (xv) United Kingdom Royal Arms coin;
  - (xvi) United Kingdom The Queen's Beasts series coin;
- (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;
  - (ii) Armenia Noah's Ark coin;
  - (iii) Australia Dragon Rectangular coin;
  - (iv) Australia Funnel-Web Spider coin;
  - (v) Australia Kangaroo coin;
  - (vi) Australia Kookaburra coin;
  - (vii) Australia Koala coin;
  - (viii) Australia Lunar coin;
  - (ix) Australia Saltwater Crocodile coin;
  - (x) Austria Philharmonic coin;
  - (xi) Canada Birds of Prey series coin;
  - (xii) Canada Creatures of the North series coin;
  - (xiii) Canada Goose coin;
  - (xiv) Canada Maple Leaf coin;
  - (xv) Canada Superman<sup>TM</sup> S-Shield coin;
  - (xvi) Canada Tree of Life coin;
  - (xvii) Canada Wildlife series coin;
  - (xviii) China Panda coin;
  - (xix) Mexico Libertad coin;
  - (xx) South Africa Krugerrand coin;
  - (xxi) United Kingdom Britannia coin;
  - (xxii) United Kingdom Lunar coin;
  - (xxiii) United Kingdom Royal Arms coin;
  - (xxiv) United Kingdom The Queen's Beasts series coin;



FOURTH SCHEDULE — *continued*

(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 Kangaroo coin;
- (iii) Australia Koala coin;
- (iv) Australia Lunar coin;
- (v) Australia Platypus coin;
- (vi) Austria Philharmonic coin;
- (vii) Canada Maple Leaf coin;
- (viii) South Africa Big Five series coin;
- (ix) United Kingdom Britannia coin;
- (x) United Kingdom Lunar coin;
- (xi) United Kingdom Royal Arms coin;
- (xii) United Kingdom The Queen's Beasts series coin.

1A. Paragraph 1(a), (b) and (c) does not include any bar, ingot or wafer that is a decorative bar, ingot or wafer or a collector's bar, ingot or wafer.

2. Paragraph 1(d), (e) and (f) does not include any coin that is a proof coin, a numismatic coin or a collector's coin.

## PART 3

## INTERPRETATION AND APPLICATION

## Interpretation

1. In this Schedule —

“business trust” has the meaning given by the Business Trusts Act 2004;

“credit” includes —

- (a) the supply of credit by a person, in connection with a supply of goods or services by the person, 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,

FOURTH SCHEDULE — *continued*

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;

“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;

“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;

FOURTH SCHEDULE — *continued*

- (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,

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”;

“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;

“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 (called in this definition the originator) where the acquisition is funded through the issuance of Islamic debt securities by the special purpose vehicle;

FOURTH SCHEDULE — *continued*

- (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;

“life insurance contract” means a contract for the provision of a life policy within the meaning of the Insurance Act 1966;

“Monetary Authority of Singapore” means the Monetary Authority of Singapore established under section 3 of the Monetary Authority of Singapore Act 1970;

“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 1;

“public authority” means a body established or constituted by or under a public Act to perform or discharge a public function;

“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;

“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 firstmentioned bank for a fee, to use the firstmentioned bank's funds with a view of generating an expected gain;
- (ii) the second-mentioned bank returns the firstmentioned 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;

“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;

“specified CPF scheme” means a scheme established under the Central Provident Fund Act 1953 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;

“trust certificates” means certificates evidencing beneficial ownership in underlying assets;

“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.

1A. In the definition of “equity security” in paragraph 1, the reference to a share in the capital of a body corporate includes a share in a VCC.

2. In this Schedule, gold, silver or platinum (as the case may be) possesses investment characteristics if —



FOURTH SCHEDULE — *continued*

- (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
- (b) it bears a mark or characteristic that is internationally accepted as guaranteeing its quality.

## Application

3.—(1) Paragraph 1 (other than sub-paragraph (q)) and paragraph 2 of Part 1 does not apply to any services consisting of arranging, broking, underwriting or advising on any of the activities specified therein in return for a brokerage fee, commission or other similar consideration.

(2) Paragraph 1(j) and (n) of Part 1 does not apply to any supply which section 37 provides is to be disregarded for the purposes of this Act.

(3) Paragraph 2 of Part 1 does 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

FOURTH SCHEDULE — *continued*

(c) any building, flat or tenement which is not used or to be used principally for residential purposes.

(4) For the purpose of paragraph 3(3)(c) of this Part and paragraph 2(c) of Part 1, the Minister may, by order 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.

[28/2007; 20/2010; 19/2012; 37/2017; 10/2018; 28/2019;  
33/2019; S 676/2008; S 391/2009; S 567/2010;  
S 692/2011; S 496/2012; S 852/2012; S 828/2013;  
S 396/2016; S 374/2017; S 312/2018; S 35/2019;  
S 575/2019; S 581/2021]

## FIFTH SCHEDULE

Section 90A

## ADVANCE RULINGS

## PART 1

1.—(1) Subject to the provisions of this Part, on an application made in accordance with this Part, the Comptroller must 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.

(3) The Comptroller must 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 must —

- (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 written notice to the Comptroller.

FIFTH SCHEDULE — *continued*

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.
  
3. The Comptroller must 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;
  - (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;

FIFTH SCHEDULE — *continued*

- (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.

4. The Comptroller must, where the Comptroller 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 the Comptroller's decision and the reasons therefor.

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 the person has relied on the ruling in preparing and providing a return,

the Comptroller must 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.

6. A ruling applies in relation to an arrangement as a ruling on a provision of this Act —

- (a) only if the provision is expressly referred to in the ruling; and
- (b) for a period of 3 years beginning on the date the ruling is made or such other period as the Comptroller may, taking into account any special circumstances, determine.

7. A ruling does 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.

8.—(1) A person, in the person's 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 —

FIFTH SCHEDULE — *continued*

(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.

9.—(1) An application for a ruling must —

(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;

(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 must be retained by the Comptroller.

10. The Comptroller may at any time request further relevant information from an applicant for a ruling.

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 the Comptroller considers to be most appropriate.

(2) The Comptroller may not make assumptions about information which the applicant can provide.

12.—(1) A ruling made by the Comptroller must state —

(a) that it is a ruling made under section 90A;

FIFTH SCHEDULE — *continued*

- (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 must notify the making of a ruling by sending a copy of the ruling to the person or persons who applied for it.

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.

(2) The ruling is withdrawn with effect from the date specified in the notice of withdrawal.

(3) The date referred to in sub-paragraph (2) must 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 does not apply to any arrangement entered into or effected on or after the date of withdrawal; but
- (b) the ruling continues 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.

14.—(1) The Comptroller is not 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).

15. A ruling does not apply with effect 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.

16. The fact that there has been an application for a ruling does 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.

FIFTH SCHEDULE — *continued*

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 must disclose the following in such form and manner, and within such time, as the Comptroller may require:

- (d) the existence of the ruling;
- (e) whether or not the person has relied on the ruling in preparing and providing the return; and
- (f) any material changes to the arrangement identified in the ruling.

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

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

- (a) the summary must set out the tax position of the ruling in a general manner; and
- (b) the Comptroller must take reasonable care to ensure that the summary does not permit the applicant, the arrangement to which the ruling relates or any party to the arrangement to be identified.

## PART 2

1.—(1) The fees specified in respect of an application for a ruling made in accordance with Part 1 are —

- (a) a non-refundable application fee of \$660 (inclusive of tax), which must accompany the application;
- (b) a further fee, calculated at \$165 (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;
- (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 the Comptroller's consideration thereof; and

FIFTH SCHEDULE — *continued*

(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.

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

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

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

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

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

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

3. The Comptroller must 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; 42/2020; S 129/2012; S 119/2014; S 302/2016;  
S 289/2019]



## SIXTH SCHEDULE

Section 6

## PART 1

## PUBLIC SCHEMES UNDER SECTION 6(6C)

1. Wage credit scheme.
2. Jobs support scheme.
3. SkillsFuture Enterprise Credit
4. Senior Employment Credit
5. Enabling Employment Credit
6. CPF Transition Offset
7. Foreign Worker Levy Rebate
8. Jobs Growth Incentive
9. Rental Support Scheme

## PART 2

DISCLOSURE OF NAMES AND PARTICULARS OF  
PERSONS AND PLACES UNDER SECTION 6(7)

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 3 of the Fourth Schedule.

*[42/2020; 27/2021]*

## SEVENTH SCHEDULE

Sections 2(1) and 46(1B)

## SUPPLIES FOR THE PURPOSES OF SECTION 8(1A)

## General

*[Act 34 of 2021 wef 01/01/2022]*

SEVENTH SCHEDULE — *continued***Definitions**

1.—(1) In this Schedule —

*[Deleted by Act 34 of 2021 wef 01/01/2022]*

“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;

*[Deleted by Act 34 of 2021 wef 01/01/2022]*

*[Deleted by Act 34 of 2021 wef 01/01/2022]*

“local underlying supplier”, in relation to a supply of distantly taxable goods or remote services, means a supplier of the goods or services that belongs in Singapore and makes the supply through an electronic marketplace;

*[Act 34 of 2021 wef 01/01/2022]*

“overseas underlying supplier”, in relation to a supply of distantly taxable goods or remote services, means a supplier of the goods or services that belongs in a country other than Singapore and makes the supply through an electronic marketplace;

*[Act 34 of 2021 wef 01/01/2022]*

“redeliverer”, in relation to a supply of goods, means a person who, under an arrangement with the person (*X*) to whom the supply is made or any person acting on *X*’s behalf, delivers the goods from outside the customs territory to a place in the customs territory, or arranges or assists in such delivery, and does one or more of the following:

(a) provides the use of an address outside the customs territory to which the goods are delivered;

(b) arranges or assists in the use of an address outside the customs territory to which the goods are delivered;

(c) purchases the goods outside the customs territory as an agent of *X* or a person acting on *X*’s behalf;

(d) arranges or assists in the purchase of the goods outside the customs territory;

*[Act 34 of 2021 wef 01/01/2022]*

SEVENTH SCHEDULE — *continued*

“underlying supplier”, in relation to a supply of distantly taxable goods or remote services, means a supplier of the goods or services that makes the supply through an electronic marketplace.

*[Act 34 of 2021 wef 01/01/2022]*

(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 “customer”**

2.—(1) Subject to sub-paragraph (2), for the purposes of this Schedule, where a supply of goods or services is a Seventh Schedule supply, then the person to whom the supply is made is the customer in relation to the supply, but not if the person —

- (a) is registered under this Act; and
- (b) receives the supply in the course or furtherance of any business carried on by the person.

(2) In addition, where the supplier knows that any one or more persons (each *Y*) other than the person (*X*) described as the customer in sub-paragraph (1) directly benefit from the goods or services, and that any *Y* —

- (a) is not registered under this Act; or
- (b) does not receive the supply in the course or furtherance of any business carried on by that *Y*,

then the supplier must treat that *Y* as if *Y* is a customer for the purposes of this Act to the extent of the consideration paid to the supplier by that *Y* for the goods or services, and *X* is the customer only to the extent of the consideration not paid to the supplier by any *Y*.

(3) For the purposes of sub-paragraph (2), a supplier is not taken to know that the goods or services directly benefit any person by virtue only of the fact that any part of the consideration for the supply is paid by that person to the supplier.

*[Act 34 of 2021 wef 01/01/2022]*

**Meaning of “remote services”**

2A. For the purposes of this Schedule, “remote services” means any services where, at the time of the performance of the services, there is no necessary connection between —

- (a) the place where the services are physically performed; and
- (b) the location of the customer of the services,

SEVENTH SCHEDULE — *continued*

but does not include any of the following:

- (c) any services the supply of which, if made by a taxable person in Singapore, would be an exempt supply under section 22 and the Fourth Schedule;
- (d) any services the supply of which, if made by a taxable person in Singapore, would be a supply of international services which is zero-rated under section 21(1);
- (e) any services supplied by a government of a country other than Singapore which, if made by the Government, would be a supply prescribed under section 28(1).

*[Act 34 of 2021 wef 01/01/2022]*

**Supplies for purposes of section 8(1A)**

3.—(1) For the purpose of section 8(1A), the supply of goods or services is any of the following:

- (a) a supply of remote services made or treated as made in the circumstances in sub-paragraph (2);

*[Act 34 of 2021 wef 01/01/2022]*

- (b) a supply of services other than remote services (called in this paragraph non-remote services), made in the circumstances in sub-paragraph (3);

*[Act 34 of 2021 wef 01/01/2022]*

- (c) subject to paragraph 4A —

- (i) a supply of distantly taxable goods made or treated as made in the circumstances in sub-paragraph (3A); or

- (ii) a supply of goods made in the circumstances in sub-paragraph (3A), where the goods are allowed to be treated as distantly taxable goods under paragraph 4C,

but not if the goods are treated under section 13(2) as being supplied in Singapore.

*[Act 34 of 2021 wef 01/01/2022]*

*[Act 35 of 2022 wef 01/01/2022]*

- (d) *[Deleted by Act 35 of 2022 wef 01/01/2022]*

- (2) The circumstances for a supply of remote 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 —

SEVENTH SCHEDULE — *continued*

- (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) or 6(2)(b).  
[Act 34 of 2021 wef 01/01/2022]
- (3) The circumstances for a supply of non-remote services are —
  - (a) the supplier makes or is treated as making a supply of remote services in any of the circumstances in sub-paragraph (2);  
[Act 34 of 2021 wef 01/01/2022]
  - (b) in the course of making the supply of remote services, the supplier makes a separate supply of non-remote services and that would, but for this sub-paragraph, not be chargeable to tax;  
[Act 34 of 2021 wef 01/01/2022]
  - (c) the supply of non-remote services is ancillary to the supply of remote services; and  
[Act 34 of 2021 wef 01/01/2022]
  - (d) upon an application by the supplier, the Comptroller notifies the supplier that the Comptroller is satisfied that the supply of non-remote services is within sub-paragraphs (b) and (c).  
[Act 34 of 2021 wef 01/01/2022]
- (3A) The circumstances for a supply of distantly taxable goods are any of the following:
  - (a) the supply is made to a customer, and the taxable person delivers the goods to a place in the customs territory, or arranges or assists in such delivery;
  - (b) the supply is made to a customer, and the taxable person —
    - (i) is any of the following:
      - (A) an underlying supplier;
      - (B) the operator of an electronic marketplace treated under paragraph 4 as making the supply instead of an underlying supplier;
      - (C) the redeliverer treated under paragraph 4B as making the supply instead of the supplier, underlying supplier or operator of an electronic marketplace; and

SEVENTH SCHEDULE — *continued*

- (ii) delivers the goods to a place in the customs territory, or arranges or assists in such delivery.

*[Act 34 of 2021 wef 01/01/2022]*

(4) A supplier of distantly taxable goods, remote services or non-remote services under this paragraph must treat a person to whom any such goods or services are supplied as not being registered under this Act, 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.

*[Act 34 of 2021 wef 01/01/2022]*

(5) If distantly taxable goods are part of a supply that includes goods that are not distantly taxable goods, the distantly taxable goods and those other goods are treated as separately supplied.

*[Act 34 of 2021 wef 01/01/2022]*

**Supply treated as that of operator of electronic marketplace**

4.—(1) For the purpose of paragraph 3(2)(b)(ii) and (3A)(b)(i)(B), an operator of an electronic marketplace is treated as making the supply of distantly taxable goods or remote services to a customer instead of the 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 underlying supplier have agreed in writing that the operator is chargeable to tax on such supply.

*[Act 34 of 2021 wef 01/01/2022]*

(2) If more than one operator of an electronic marketplace is treated under sub-paragraph (1) as making the supply of distantly taxable goods or remote 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.

*[Act 34 of 2021 wef 01/01/2022]*

SEVENTH SCHEDULE — *continued*

(3) For the purposes of this paragraph —

(a) an operator authorises the charging of consideration for a supply of distantly taxable goods or remote services where it influences whether, at what time, or under which preconditions the customer can make payment for the supply of distantly taxable goods or remote services;

*[Act 34 of 2021 wef 01/01/2022]*

(b) an operator authorises the delivery of a supply of distantly taxable goods or remote services where it influences whether, at what time, or under which preconditions the delivery is made; and

*[Act 34 of 2021 wef 01/01/2022]*

(c) an operator sets the terms and conditions under which the supply is made where it influences —

(i) any rights and obligations linked to the supply; or

(ii) the preconditions under which the medium through which supplies are made available to customers is used.

*[Act 34 of 2021 wef 01/01/2022]*

(4) This paragraph applies whether or not the operator of the electronic marketplace is a supplier of distantly taxable goods or remote services that belongs in Singapore.

*[Act 34 of 2021 wef 01/01/2022]*

(5) Where, under this paragraph, an operator of an electronic marketplace is treated as making a supply of distantly taxable goods to a customer instead of the underlying supplier making the supply through the electronic marketplace of the operator, then the supply by the underlying supplier to the customer is treated as being 2 supplies, namely —

(a) a supply of goods from the underlying supplier to the operator of the electronic marketplace; and

(b) a supply of distantly taxable goods by the operator of the electronic marketplace to the customer.

*[Act 34 of 2021 wef 01/01/2022]*

## Distantly taxable goods

*[Act 34 of 2021 wef 01/01/2022]*

**Elected supplies of supplier as not being supplies of distantly taxable goods**

4A.—(1) A taxable person may elect to treat its supplies of 2 or more items of goods that would (but for the election) each be a supply of distantly taxable goods, as supplies of goods that are not distantly taxable goods, if 2 or more items of the

SEVENTH SCHEDULE — *continued*

goods are delivered to any place in the customs territory as a single consignment having a value that exceeds the entry value threshold.

(2) For the purpose of sub-paragraph (1), the value of the single consignment is the aggregate of the values of each of those items in the consignment, the value for each item being determined at the point of sale for the item.

(3) An election 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.

(4) The taxable person must not make an election under paragraph (1) unless —

- (a) the taxable person makes the delivery to a place in the customs territory as a single consignment as described in that paragraph or the taxable person is able to ensure that the person making the delivery delivers the goods as such single consignment;
- (b) the taxable person's usual business systems and processes allow the taxable person to ensure that the goods that would (but for the election) be distantly taxable goods, are shipped and delivered as a single consignment as described in that paragraph;
- (c) the taxable person is able to maintain records of the business systems and processes in sub-paragraph (b); and
- (d) the taxable person is able to make the necessary adjustments to the tax accounted for or paid, or to be accounted for or paid, in the form and manner required by the Comptroller if there are subsequent changes to the supply affecting the value of any single consignment.

(5) Where a taxable person is an operator of an electronic marketplace that is treated as the supplier of the distantly taxable goods, then an election by the taxable person under sub-paragraph (1) must not be made unless the taxable person has obtained the agreement of every underlying supplier of the goods for the operator to ship and deliver the goods as a single consignment.

(6) Where —

- (a) a taxable person that has made an election under sub-paragraph (1) ships, as a single consignment, goods that would (but for the election) be distantly taxable goods;
- (b) the goods, when they are delivered to a place in the customs territory, are not delivered as such single consignment; and
- (c) tax is not chargeable on the importation of the goods,



SEVENTH SCHEDULE — *continued*

then, despite the election, the supply of the goods is treated as supplies of distantly taxable goods.

(7) Where a taxable person makes the election when the taxable person does not satisfy the requirements in sub-paragraph (4), the election is of no effect.

(8) Where, at any time after a taxable person has made an election under sub-paragraph (1), the taxable person ceases to satisfy any of the requirements in sub-paragraph (4), the election ceases to have effect as from that time.

(9) An election made under this paragraph does not prevent any repacking of goods that have been shipped so long as the goods whose supply is treated as not being of distantly taxable goods, are (after repacking) delivered as a single consignment having a value that exceeds the entry value threshold.

*[Act 34 of 2021 wef 01/01/2022]*

**Supplies treated as that of redeliverer**

4B.—(1) For the purpose of paragraph 3(3A)(b)(i)(C), a redeliverer is treated as making the supply of distantly taxable goods to a customer instead of the supplier, underlying supplier or operator of the electronic marketplace through which the underlying supplier makes the supply, if the following conditions are satisfied:

- (a) where the supply was not made through an electronic marketplace — the supplier did not deliver the goods to a place in the customs territory, or arrange or assist in such delivery;
- (b) where the supply was made through an electronic marketplace —
  - (i) the underlying supplier did not deliver the goods to a place in the customs territory, or arrange or assist in such delivery; and
  - (ii) the operator of the electronic marketplace is not treated as the supplier of the goods under paragraph 4(1).

(2) If there is more than one redeliverer for any supply of distantly taxable goods, and more than one such redeliverer would be treated as making the supply of the distantly taxable goods under sub-paragraph (1), then only one such redeliverer is so treated, namely —

- (a) the redeliverer that first entered into an arrangement relating to the supply with the customer; and
- (b) in the absence of any such arrangement, the redeliverer that first entered into an arrangement relating to the supply with a person acting on behalf of the customer.

*[Act 34 of 2021 wef 01/01/2022]*

SEVENTH SCHEDULE — *continued***Goods transported via land or sea allowed to be treated as distantly taxable goods**

4C.—(1) Subject to sub-paragraph (2), where goods that are supplied or treated as supplied by —

- (a) a supplier;
- (b) an operator of an electronic marketplace to which paragraph 4 applies;  
or
- (c) a redeliverer to which paragraph 4B applies,

would (but for their import by sea or land) be distantly taxable goods, the Comptroller may, at the request of the supplier, operator or redeliverer, made in the form and manner specified by the Comptroller, grant approval for the supplier, operator or redeliverer to treat the goods as distantly taxable goods for the purposes of this Act.

(2) The Comptroller must not grant the request unless the Comptroller is satisfied of the following:

- (a) at the time of the request, there are reasonable grounds for believing that the supplier, operator or redeliverer is not able, at the point of sale of the goods, to identify the mode of transport of the goods from outside the customs territory to a place in the customs territory;
- (b) the supplier, operator or redeliverer has a history of previous compliance with the requirements of the taxation laws of Singapore and of countries and territories outside Singapore;
- (c) the supplier, operator or redeliverer satisfies any other condition that the Comptroller thinks necessary.

*[Act 34 of 2021 wef 01/01/2022]*

**Determining whether goods are located outside customs territory**

4D.—(1) In determining whether goods are distantly taxable goods, the operator of an electronic marketplace to which paragraph 4 applies may rely on any information which the Comptroller specifies for the purpose of determining the location of the goods at their point of sale.

(2) Where the operator in sub-paragraph (1) has information that indicates that the goods could be located both in and outside the customs territory at their point of sale, the location of the goods is to be taken as being outside the customs territory.

*[Act 34 of 2021 wef 01/01/2022]*

SEVENTH SCHEDULE — *continued***Reimbursement of tax by supplier if tax paid on both supply and importation**

4E.—(1) This paragraph applies if a taxable person makes a supply of goods that was subject to tax under section 8(1A) and (4), and the taxable person receives consideration for the supply that includes an amount as tax charged under section 8(1A) on the supply.

(2) The taxable person must reimburse the customer for the amount received as tax charged under section 8(1A) if —

- (a) the customer requests the taxable person for the reimbursement; and
- (b) the customer provides the taxable person with such documentation that the Comptroller allows, evidencing that the amount of tax charged under section 8(4) on the importation was paid when the goods were imported.

*[Act 34 of 2021 wef 01/01/2022]*

## Remote services

*[Act 34 of 2021 wef 01/01/2022]*

**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 remote services made by local underlying suppliers through the electronic marketplace to customers who belong in Singapore.

*[Act 34 of 2021 wef 01/01/2022]*

(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 remote 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 remote services by the operator of the electronic marketplace to the customer who belongs in Singapore.

*[Act 34 of 2021 wef 01/01/2022]*

SEVENTH SCHEDULE — *continued*

(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.

**Supplies to registered persons allowed to be treated as that of operator of electronic marketplace**

6.—(1) Subject to any conditions imposed by the Comptroller, the Comptroller may, at the request of an operator of an electronic marketplace that belongs in Singapore, grant approval for the operator to be chargeable to tax on the following supplies:

(a) for an operator without an election made under paragraph 5(1) — supplies of remote services made by any overseas underlying supplier through the electronic marketplace to a registered person;

*[Act 34 of 2021 wef 01/01/2022]*

(b) for an operator with an election made under paragraph 5(1) — supplies of remote services made by any overseas underlying supplier or any local underlying supplier through the electronic marketplace to a registered person.

*[Act 34 of 2021 wef 01/01/2022]*

(2) Where the operator is granted approval under sub-paragraph (1), then a supply mentioned in that sub-paragraph of remote services made by an overseas underlying supplier or a local underlying supplier (as the case may be) through the electronic marketplace to a registered person is treated as being 2 supplies, namely —

(a) a supply of services from the overseas underlying supplier or local underlying supplier to the operator of the electronic marketplace; and

(b) a supply of remote services by the operator of the electronic marketplace to the registered person.

*[52/2018; 33/2019]*

*[Act 34 of 2021 wef 01/01/2022]*

## EIGHTH SCHEDULE

Section 14(3), (6) and (10)

DISTANTLY TAXABLE GOODS AND SERVICES  
EXCLUDED FOR PURPOSES OF SECTION 14

## Distantly taxable goods

*[Act 34 of 2021 wef 01/01/2022]*

EIGHTH SCHEDULE — *continued*

1. The following distantly taxable goods are excluded for the purpose of section 14(1)(a)(i) and (ii):

- (a) any distantly taxable goods used or to be used exclusively in the making of taxable supplies under regulations made under section 20, unless the taxable person claiming input tax in respect of the firstmentioned supply is able to apply a fixed input tax recovery rate or formula for all input tax claimed by the taxable person.

*[Act 34 of 2021 wef 01/01/2022]*

## Services

*[Act 34 of 2021 wef 01/01/2022]*

1. The following services are excluded for the purpose of section 14(1)(b)(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;
- (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 used or to be used exclusively in the making of taxable supplies under regulations made under section 20, unless the taxable person claiming input tax in respect of the firstmentioned supply is able to apply a fixed input tax recovery rate or formula for all input tax claimed by the taxable person;

*[Act 34 of 2021 wef 01/01/2022]*

- (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).

*[Act 34 of 2021 wef 01/01/2022]*

## NINTH SCHEDULE

Section 20(2C)

ILLUSTRATIONS OF ARRANGEMENTS  
FOR PURPOSES OF SECTION 20(2A)*Illustration 1 — Missing trader in supply chain*

NINTH SCHEDULE — *continued*

Persons A, B and C are registered under this Act. Person A supplies goods to Person B at a price that includes tax chargeable on the supply. Person B supplies the same goods to Person C at a higher price (to earn a profit margin for Person B) that includes tax chargeable on the supply. Person C exports the goods to an overseas Person D at a price that does not include tax chargeable on the supply to Person D (on the basis that an export of goods would be a zero-rated supply).

Person C claims a refund for the input tax paid to Person B and Person B accounts for the output tax on Person B's supply to Person C (less the input tax paid to Person A). Person A fails to account for the output tax on Person A's supply to Person B and becomes untraceable.

The arrangement causes loss of public revenue as a refund is made to Person C while Person A does not account for the output tax due from Person A.

This illustration applies equally to a supply of services, and if there are 2 or more intermediaries in the supply chain between Person A and Person C.

*Illustration 2 — Obstruction and obfuscation by intermediary*

Persons A, B and C are registered under this Act. Person A supplies goods to Person B at a price that includes tax chargeable on the supply. Person B supplies the same goods to Person C at a higher price (to earn a profit margin for Person B) that includes tax chargeable on the supply. Person C exports the goods to an overseas Person D at a price that does not include tax chargeable on the supply to Person D (on the basis that an export of goods would be a zero-rated supply).

Person C claims a refund for the input tax paid to Person B and Person B accounts for the output tax on Person B's supply to Person C (less the input tax paid to Person A). Person A fails to account for the output tax on Person A's supply to Person B, and Person B obfuscates the identity of Person A (for instance, by Person B becoming untraceable or keeping poor records).

The arrangement causes loss of public revenue as a refund is made to Person C while Person A does not account for the output tax due from Person A.

This illustration applies equally to a supply of services, and if there are 2 or more intermediaries in the supply chain between Person A and Person C.

*Illustration 3 — Inflation of value of supply*

Persons A, B and C are registered under this Act. Person A supplies goods to Person B at a price that includes tax chargeable on the supply. Person B supplies the same goods to Person C at a higher price (to earn a profit margin for Person B) that includes tax chargeable on the supply. Person C exports the goods

NINTH SCHEDULE — *continued*

to an overseas Person D at a price that does not include tax chargeable on the supply to Person D (on the basis that an export of goods would be a zero-rated supply).

The price charged by Person A to Person B for the goods is grossly excessive because the goods are counterfeit, of a poorer quality than described in the supply, or of a lower quantity than described in the supply.

Person C claims a refund for the input tax paid to Person B and Person B accounts for the output tax on Person B's supply to Person C (less the input tax paid to Person A). Given the inflated value of the goods, the refund is larger than what would otherwise be given. Person A fails to account for the output tax on Person A's supply to Person B, and it is not possible to recover the output tax from Person A (for instance, because Person A has little assets).

The arrangement causes loss of public revenue as, firstly, the refund to Person C is excessive, and, secondly, a refund is made to Person C while Person A does not account for the output tax due from Person A.

This illustration applies equally to a supply of services, and if there are 2 or more intermediaries in the supply chain between Person A and Person C.

*Illustration 4 — Offsetting input tax against tax  
on supplies made in another supply chain*

Persons A, B and C are registered under this Act. Person A supplies goods to Person B at a price that includes tax chargeable on the supply. Person B supplies the same goods to Person C at a higher price (to earn a profit margin for Person B) that includes tax chargeable on the supply. Person C exports the goods to an overseas Person D at a price that does not include tax chargeable on the supply to Person D (on the basis that an export of goods would be a zero-rated supply).

Person C sets off the input tax paid to Person B against the output tax charged on other supplies made to Person E (who is registered under this Act) to reduce the amount of the output tax otherwise payable by Person C to the Comptroller.

Person B accounts for the output tax on Person B's supply to Person C (less the input tax paid to Person A). Person A fails to account for the output tax on Person A's supply to Person B and it is not possible to recover the output tax from Person A.

The arrangement causes loss of public revenue as Person C has reduced the amount of the output tax otherwise payable by Person C to the Comptroller when Person C sets off the input tax paid to Person B against the output tax charged on other supplies made to Person E, while Person A does not account for the output tax due from Person A.

NINTH SCHEDULE — *continued*

This illustration applies equally to a supply of services, and if there are 2 or more intermediaries in the supply chain between Person A and Person C.

*Illustration 5 — Assumption of identity of trader*

Person A is not registered under this Act. Persons B, C and D are registered under this Act. Person A supplies goods to Person B using Person D's registration details, at a price that includes tax chargeable on the supply. Person B supplies the same goods to Person C at a higher price (to earn a profit margin for Person B) that includes tax chargeable on the supply. Person C exports the goods to an overseas Person E at a price that does not include tax chargeable on the supply to Person E (on the basis that an export of goods would be a zero-rated supply).

Person C claims a refund for the input tax paid to Person B and Person B accounts for the output tax on Person B's supply to Person C (less the input tax paid to Person A).

The arrangement causes loss of public revenue as a refund is made to Person C while Person D does not account for any output tax to the Comptroller since Person D did not actually make the supply of goods to Person B.

This illustration applies equally to a supply of services, and if there are 2 or more intermediaries in the supply chain between Person A and Person C.

[42/2020]



LEGISLATIVE HISTORY  
GOODS AND SERVICES TAX ACT 1993

This Legislative History is a service provided by the Law Revision Commission on a best-efforts basis. It is not part of the 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) 1 April 1994 (paragraph (3) of the Fifth Schedule)

**2. 1994 Revised Edition — Goods and Services Tax Act**

Date of operation	:	15 March 1994
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**3. G. N. No. S 107/1994 — Goods and Services Tax Act (Amendment of First, Third and Fourth Schedules) Order 1994**

Date of commencement	:	23 March 1994
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**4. 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

**5. 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)
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Date of Second and Third Readings : 12 July 1996

Date of commencement : 16 August 1996

**6. 1997 Revised Edition — Goods and Services Tax Act**

Date of operation : 30 May 1997

**7. 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

**8. 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

**9. G. N. No. S 204/2000 — Goods and Services Tax Act (Amendment of Fourth Schedule) Order 2000**

Date of commencement : 15 April 2000

**10. 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

**11. 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

**12. 2001 Revised Edition — Goods and Services Tax Act**

Date of operation : 31 July 2001

**13. 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

**14. G. N. No. S 649/2002 — Goods and Services Tax Act (Amendment of Third Schedule) Order 2002**

Date of commencement : 1 January 2003

**15. 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

**16. G. N. No. S 205/2003 — Goods and Services Tax Act (Amendment of First Schedule) Order 2003**

Date of commencement : 1 June 2003

**17. 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)

**18. 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

**19. 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

**20. 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)

**21. 2005 Revised Edition — Goods and Services Tax Act**

Date of operation : 31 July 2005

**22. G. N. No. S 647/2005 — Goods and Services Tax Act (Amendment of Second Schedule) Order 2005**

Date of commencement : 7 October 2005

**23. 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

**24. 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

**25. G. N. No. S 395/2006 — Goods and Services Tax Act (Amendment of Third Schedule) Order 2006**

Date of commencement : 1 July 2006

**26. G. N. No. S 328/2007 — Goods and Services Tax Act (Amendment of Second Schedule) Order 2007**

Date of commencement : 1 July 2007

**27. 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

**28. 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
- 29. 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
- 30. 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
- 31. G. N. No. S 391/2009 — Goods and Services Tax Act (Amendment of Fourth Schedule) Order 2009**
- Date of commencement : 1 September 2009
- 32. 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
- 33. 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)

**34. G. N. No. S 567/2010 — Goods and Services Tax Act (Amendment of Fourth Schedule) Order 2010**

Date of commencement : 1 October 2010

**35. 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)

**36. 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

**37. 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

**38. 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)

**39. G.N. No. S 692/2011 — Goods and Services Tax Act (Amendment of Fourth Schedule) Order 2011**

Date of commencement : 1 January 2012

**40. 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)

**41. G. N. No. S 129/2012 — Goods and Services Tax Act (Amendment of Fifth Schedule) Order 2012**

Date of commencement : 1 April 2012

**42. 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)

**43. G. N. No. S 487/2012 — Goods and Services Tax Act (Amendment of Second Schedule) Order 2012**

Date of commencement : 1 October 2012

**44. G.N. No. S 496/2012 — Goods and Services Tax Act (Amendment of Fourth Schedule) Order 2012**

Date of commencement : 1 October 2012

**45. 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



**46. G.N. No. S 828/2013 — Goods and Services Tax Act (Amendment of Fourth Schedule) Order 2013**

Date of commencement : 1 January 2014

**47. G.N. No. S 119/2014 — Goods and Services Tax Act (Amendment of Fifth Schedule) Order 2014**

Date of commencement : 3 March 2014

**48. 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

**49. 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

**50. G. N. No. S 852/2014 — Goods and Services Tax Act (Amendment of Fourth Schedule) Order 2014**

Date of commencement : 1 January 2015

**51. 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

**52. G.N. No. S 302/2016 — Goods and Services Tax Act (Amendment of Fifth Schedule) Order 2016**

Date of commencement : 1 July 2016

**53. G.N. No. S 396/2016 — Goods and Services Tax Act (Amendment of Fourth Schedule) Order 2016**

Date of commencement : 1 September 2016

**54. 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

**55. G.N. No. S 374/2017 — Goods and Services Tax Act (Amendment of Fourth Schedule) Order 2017**

Date of commencement : 9 July 2017

**56. 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

**57. 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

**58. G.N. No. S 312/2018 — Goods and Services Tax Act (Amendment of Fourth Schedule) Order 2018**

Date of commencement : 23 May 2018

**59. G.N. No. S 415/2018 — Goods and Services Tax Act (Amendment of First Schedule) Order 2018**

Date of commencement : 25 June 2018

**60. 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

**61. 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 1 January 2020 (section 17)

**62. G.N. No. S 35/2019 — Goods and Services Tax Act (Amendment of Fourth Schedule) Order 2019**

Date of commencement	:	17 January 2019
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**63. G.N. No. S 289/2019 — Goods and Services Tax Act (Amendment of Fifth Schedule) Order 2019**

Date of commencement	:	1 May 2019
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**64. G.N. No. S 575/2019 — Goods and Services Tax Act (Amendment of Fourth Schedule) (No. 2) Order 2019**

Date of commencement	:	1 September 2019
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**65. Act 33 of 2019 — Goods and Services Tax (Amendment) Act 2019**

Date of First Reading	:	7 October 2019 (Bill No. 33/2019 published on 7 October 2019)
Date of Second and Third Readings	:	4 November 2019
Date of commencement	:	1 January 2020

**66. Act 28 of 2019 — Variable Capital Companies (Miscellaneous Amendments) Act 2019**

Date of First Reading	:	5 August 2019 (Bill No. 23/2019)
Date of Second and Third Readings	:	3 September 2019

- Date of commencement : 15 January 2020
- 67. G.N. No. S 874/2019 — Goods and Services Tax Act (Amendment of Third Schedule) Order 2019**
- Date of commencement : 1 April 2020
- 68. Act 42 of 2020 — Goods and Services Tax (Amendment) Act 2020**
- Date of First Reading : 6 October 2020  
(Bill No. 39/2020)
- Date of Second and Third Readings : 3 November 2020
- Date of commencement : 1 January 2021
- 69. Act 40 of 2019 — Supreme Court of Judicature (Amendment) Act 2019**
- Date of First Reading : 7 October 2019  
(Bill No. 32/2019)
- Date of Second and Third Readings : 5 November 2019
- Date of commencement : 2 January 2021
- 70. G.N. No. S 581/2021 — Goods and Services Tax Act (Amendment of Fourth Schedule) Order 2021**
- Date of commencement : 6 August 2021
- 71. Act 27 of 2021 — Income Tax (Amendment) Act 2021**
- Date of First Reading : 13 September 2021  
(Bill No. 27/2021)
- Date of Second and Third Readings : 5 October 2021
- Date of commencement : 16 November 2021
- 72. 2020 Revised Edition — Goods and Services Tax Act 1993**
- Operation : 31 December 2021
- 73. Act 34 of 2021 — Goods and Services Tax (Amendment) Act 2021**
- Date of First Reading : 4 October 2021  
(Bill No. 31/2021)
- Second and Third Readings : 2 November 2021
- Date of Commencement : 1 January 2022

**74. Act 35 of 2022 — Goods and Services Tax (Amendment) Act 2022**

Date of First Reading	:	20 October 2022 (Bill No. 30/2022)
Date of Second and Third Readings	:	7 November 2022
Date of commencement	:	1 January 2022

**75. Act 25 of 2021 — Courts (Civil and Criminal Justice) Reform Act 2021**

Date of First Reading	:	26 July 2021 (Bill No. 18/2021)
Date of Second and Third Readings	:	14 September 2021
Date of commencement	:	1 April 2022

**Abbreviations**

(updated on 29 August 2022)

G.N.	Gazette Notification
G.N. Sp.	Gazette Notification (Special Supplement)
L.A.	Legislative Assembly
L.N.	Legal Notification (Federal/Malaysian)
M.	Malaya/Malaysia (including Federated Malay States, Malayan Union, Federation of Malaya and Federation of Malaysia)
Parl.	Parliament
S	Subsidiary Legislation
S.I.	Statutory Instrument (United Kingdom)
S (N.S.)	Subsidiary Legislation (New Series)
S.S.G.G.	Straits Settlements Government Gazette
S.S.G.G. (E)	Straits Settlements Government Gazette (Extraordinary)

**COMPARATIVE TABLE**  
**GOODS AND SERVICES TAX ACT 1993**

This Act has undergone renumbering in the 2020 Revised Edition. This Comparative Table is provided to help readers locate the corresponding provisions in the last Revised Edition.

<b>2020 Ed.</b>	<b>2005 Ed.</b>
—	<b>27—(4)</b> [ <i>Deleted by Act 19 of 2012</i> ]
—	<b>27A—(4)</b> [ <i>Deleted by Act 19 of 2012</i> ]
—	<b>37A—(3)</b> [ <i>Deleted by Act 19 of 2012</i> ]
<b>64</b>	<b>64—(1)</b>
—	<b>(2)</b> [ <i>Deleted by Act 52 of 2018</i> ]