The following Act was passed by Parliament on 18th August 2009 and assented to by the President on 2nd September 2009:—

REPUBLIC OF SINGAPORE

No. 19 of 2009.

I assent.

LS

S R NATHAN,
President.
2nd September 2009.

An Act to amend the Goods and Services Tax Act (Chapter 117A of the 2005 Revised Edition).

Be it enacted by the President with the advice and consent of the Parliament of Singapore, as follows:

Short title and commencement

1. This Act may be cited as the Goods and Services Tax (Amendment) Act 2009 and shall come into operation on such date as the Minister may, by notification in the *Gazette*, appoint.

Amendment of section 21

2. Section 21 of the Goods and Services Tax Act (referred to in this Act as the principal Act) is amended —

> (*a*) by deleting the word "or" at the end of subsection (3)(*v*);

> (*b*) by deleting the full-stop at the end of paragraph (*w*) of subsection (3) and substituting the word "; or", and by inserting immediately thereafter the following paragraph:

>> "(*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.";

> (*c*) by deleting the definition of "aircraft" in subsection (4)(*a*) and substituting the following definition:

>> " "aircraft" means —

>>> (i) any aircraft which is not used or intended to be used for recreation or pleasure; or

>>> (ii) any aircraft used or intended to be used for recreation or pleasure if it 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;"; and

(*d*) by inserting, immediately after the definition of "co-location" in subsection (4)(*a*), the following definition:

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

Amendment of section 32

3. Section 32 of the principal Act is amended by inserting, immediately after subsection (3), the following subsection:

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

New section 35A

4. The principal Act is amended by inserting, immediately after section 35, the following section:

"**Vouchers**

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

(2) Any regulations made under this section —

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

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

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

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

(3) In this section —

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

    "value", in relation to a voucher, means —

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

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

    "voucher" means any of the following:

        (*a*) any physical or electronic form of —

            (i) a voucher;

            (ii) a token;

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

            (iv) a coupon;

            (v) a card; or

            (vi) any other similar item,

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

(*b*) any prepaid phone card or similar item the redemption of which in accordance with its terms entitles the holder to receive telephone or like services up to the value stated on or recorded in or in respect of the voucher, whether such value is in terms that are monetary or non-monetary.

(4) For the purpose of paragraph (*a*) of the definition of "voucher" in subsection (3) —

(*a*) where the monetary value stated on or recorded in or in respect of it a voucher is the value ascribed to the goods or services specified on the voucher as being the goods or services that may be supplied upon redemption of the voucher, that voucher shall not be treated as having stated on or recorded in or in respect of it a value in monetary terms; and

(*b*) where the non-monetary value stated on or recorded in or in respect of it a voucher is in terms of any goods or services that may be supplied upon redemption of the voucher, that voucher shall not be treated as having stated on or recorded in or in respect of it a value in non-monetary terms.

(5) For the purpose of the definition of "voucher" in subsection (3) —

(*a*) where the right to top-up the value of —

(i) any card referred to in paragraph (*a*)(v) of that definition; or

(ii) any prepaid phone card referred to in paragraph (*b*) of that definition,

is conferred by any means (including any electronic means) other than by way of another card or prepaid phone card; or

(*b*) where the right to receive telephone services via the Internet is acquired through the Internet,

the supply of that right shall be treated as if it were a supply of a card or prepaid phone card as referred to in paragraph (*a*)(v) or (*b*) of that definition, as the case may be.".

Amendment of section 37

5. Section 37 of the principal Act is amended by inserting, immediately after subsection (2A), the following subsection:

"(2B) For the purposes of subsections (1) and (2), where —

　　(*a*) the warehousing regime is in respect of a warehouse that is outside the free trade zone (referred to in this subsection as the first warehouse);

　　(*b*) the Comptroller has approved that goods in the first warehouse may be removed from the warehouse —

　　　　(i) for the purpose of an auction, an exhibition or other similar event involving the display of goods; and

　　　　(ii) subject to such conditions and for such period as may be specified by the Comptroller in his approval,

　　and the goods are thereupon removed from the first warehouse;

　　(*c*) the conditions referred to in paragraph (*b*)(ii) are complied with; and

　　(*d*) after the auction, exhibition or other similar event, the goods are brought, with the approval of the Comptroller, back to the first warehouse or to any other warehouse outside the free trade zone (referred to in this subsection as the second warehouse) at or before the end of the period referred to in paragraph (*b*)(ii),

then the goods shall be treated as if they were continuously subject to a warehousing regime from the time they were in the first warehouse until they are delivered back to the first

warehouse or delivered to the second warehouse, as the case may be.".

Amendment of section 49

6. Section 49(2) of the principal Act is amended by inserting, immediately after the word "section", the words "shall state precisely the grounds for the objection to the decision and".

Amendment of Third Schedule

7. The Third Schedule to the principal Act is amended by deleting paragraph 7 (including the sub-heading "*Token, stamp or voucher*").