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**BILLS SUPPLEMENT**

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**Notification No. B 14** — The Goods and Services Tax Voucher Fund (Amendment) Bill is published for general information. It was introduced in Parliament on 5 March 2020.



# **Goods and Services Tax Voucher Fund (Amendment) Bill**

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**Bill No. 14/2020.**

*Read the first time on 5 March 2020.*

A BILL

*i n t i t u l e d*

An Act to amend the Goods and Services Tax Voucher Fund Act  
(Chapter 117C of the 2013 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 is the Goods and Services Tax Voucher Fund (Amendment) Act 2020 and comes into operation on a date that the Minister appoints by notification in the *Gazette*.

### 5 Amendment of section 4

2. Section 4(1) of the Goods and Services Tax Voucher Fund Act is amended by deleting paragraph (a) and substituting the following paragraph:

10 “(a) to provide financial assistance (including cash grants, grants-in-aid, rebates, reliefs, subsidies and credits) under a public scheme to such natural persons as may be prescribed, in order to mitigate the impact of the goods and services tax on their living expenses;”.

### New section 8A

15 3. The Goods and Services Tax Voucher Fund Act is amended by inserting, immediately after section 8, the following section:

#### “Financial assistance not of right

8A. No person has an absolute right to any financial assistance under a public scheme using moneys from the Fund.”.

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## EXPLANATORY STATEMENT

This Bill seeks to amend the Goods and Services Tax Voucher Fund Act (Cap. 117C) to expand the purposes of the Goods and Services Tax Voucher Fund (called the Fund).

Clause 1 relates to the short title and commencement.

Clause 2 amends section 4(1)(a) to provide that the Fund may be used to provide financial assistance under a public scheme to natural persons prescribed for the purpose of mitigating the impact of the goods and services tax on their living expenses. The beneficiaries of the Fund are no longer confined to those who are in need of relief from the goods and services tax. The types of assistance may also include grants-in-aid, such as a grant in aid of expenses that may be incurred by one person for the benefit of another beneficiary.

Clause 3 inserts a new section 8A to provide that no person is entitled to any financial assistance under a public scheme using moneys from the Fund, and therefore cannot sue for it.

## EXPENDITURE OF PUBLIC MONEY

This Bill will involve the Government in extra financial expenditure, the exact amount of which cannot at present be ascertained.

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