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GOODS AND SERVICES TAX ACT (CHAPTER 117A)

GOODS AND SERVICES TAX (GENERAL) (AMENDMENT NO. 4) REGULATIONS 2021

In exercise of the powers conferred by sections 11C(5), 15(7), 19(13), 25 and 86(1) of the Goods and Services Tax Act, the Minister for Finance makes the following Regulations:

Citation and commencement

1.—(1) These Regulations are the Goods and Services Tax (General) (Amendment No. 4) Regulations 2021 and, except for regulations 9 and 10, come into operation on 1 January 2022.

(2) Regulations 9 and 10 come into operation on 3 January 2022.

Amendment of regulation 2

2. Regulation 2(1) of the Goods and Services Tax (General) Regulations (Rg 1) (called in these Regulations the principal Regulations) is amended —

(a) by deleting the words “digital services (as defined in paragraph 2 of the Seventh Schedule to the Act)” in paragraph (b) of the definition of “specified supply” and substituting the words “remote services (as defined in paragraph 2A of the Seventh Schedule to the Act)”;

(b) by inserting, immediately after paragraph (b) of the definition of “specified supply”, the following paragraph:

“(c) a supply of distantly taxable goods that is treated —

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- (i) under paragraph 4(1) of the Seventh Schedule to the Act as being made by an operator of an electronic marketplace to a customer, instead of by the underlying supplier making the supply through the electronic marketplace of the operator; or
 - (ii) under paragraph 4B of the Seventh Schedule to the Act as being made by a redeliverer to a customer;” and
- (c) by deleting the full-stop at the end of the definition of “tax fraction” and substituting a semi-colon, and by inserting immediately thereafter the following definitions:
- ““transitional date”, in relation to a supply, means —
- (a) where section 92(2) or (5) of the Act applies to the supply, the later of —
 - (i) 1 January 2020; and
 - (ii) the day on which the person making the supply is registered in accordance with the First Schedule;
 - (b) where section 92A(12) of the Act applies to the supply, the later of —
 - (i) 1 January 2023; and
 - (ii) the day on which the person making the supply is registered in accordance with the First Schedule;
 - (c) where section 92A(13) of the Act applies to the supply, the earlier of —
 - (i) the date on which the invoice for the supply is issued; and

(ii) the date on which the consideration for the amount of the invoice is received by the supplier; and

(d) where section 92A(14) of the Act applies to the supply — the date on which the consideration for the amount of the invoice for the supply is received on or after the day on which the person making the supply is registered in accordance with the First Schedule;

“transitional (reverse charge) date”, in relation to a reverse charge supply, means —

(a) where section 93(3) of the Act applies to the supply, the later of —

(i) 1 January 2020; and

(ii) the day on which the recipient is registered in accordance with the First Schedule;

(b) where section 94(6) of the Act applies to the supply, the later of —

(i) 1 January 2023; and

(ii) the day on which the recipient is registered in accordance with the First Schedule;

(c) where section 94(7) of the Act applies to the supply, the earlier of —

(i) the date on which the invoice for the reverse charge supply is issued; and

(ii) the date on which the consideration for the amount

of the invoice is paid by the recipient; and

- (d) where section 94(8) of the Act applies to the supply, the date on 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.”.

Amendment of regulation 12

3. Regulation 12 of the principal Regulations is amended —

- (a) by deleting the words “in the rate of tax in force under section 16 of the Act, or in the descriptions of exempt or zero-rated supplies” in paragraph (1) and substituting the words “mentioned in section 39(1)(a) or (b) of the Act,”; and

- (b) by inserting, immediately after paragraph (2), the following paragraph:

“(3) The Comptroller may waive the requirement of a credit note under paragraph (1) or (2) (as the case may be), subject to any conditions that the Comptroller thinks fit.”.

Amendment of regulation 15A

4. Regulation 15A of the principal Regulations is amended —

- (a) by deleting the words “supplies of services” and substituting the words “supplies of distantly taxable goods and services”;

- (b) by inserting, immediately before the words “a supply” in paragraphs (a) and (d), the words “a supply of distantly taxable goods and”;

- (c) by deleting the full-stop at the end of paragraph (d) and substituting a semi-colon, and by inserting immediately thereafter the following paragraph:

“(e) a supply of distantly taxable goods under an arrangement where —

(i) the supplier retains the property in the goods until the goods or a part of them are appropriated under the agreement by the buyer; and

(ii) the whole or part of the consideration is determined at the time of that appropriation.”; and

(d) by deleting the words “Supplies of services” in the regulation heading and substituting the words “Supplies of distantly taxable goods and services”.

Amendment of regulation 24

5. Regulation 24 of the principal Regulations is amended by inserting, immediately after the words “Seventh Schedule supply” in paragraph (1) and in the regulation heading, the words “of remote services”.

Amendment of regulation 40

6. Regulation 40 of the principal Regulations is amended —

(a) by inserting, immediately after the words “paragraphs (2)” in paragraph (1), “, (2A), (2B), (2E), (2F)”;

(b) by inserting, immediately after the words “the person” in paragraph (1)(b), “(X)”;

(c) by deleting paragraph (2) and substituting the following paragraphs:

“(2) Subject to paragraphs (2A) and (2D), where, 6 months or less before the registration date of the taxable person mentioned in paragraph (1) —

(a) a supply of goods mentioned in paragraph (1)(a) was made to the taxable person or a supply of goods mentioned in paragraph (1)(b) was made to X (as the case

may be) (called in this regulation the relevant person); or

- (b) tax was paid by the relevant person on imported goods mentioned in paragraph (1)(a) or (b),

then the tax on the supply or the tax paid on the imported goods (as the case may be) must not be treated as input tax under paragraph (1) to the extent that, before the registration date —

- (c) the relevant person made a supply of the goods to any other person as follows:

(i) a supply (not being one in sub-paragraph (iii)) by way of the transfer or disposal of the whole property in any of the goods (whether by gift, sale or otherwise);

(ii) a supply (not being one in sub-paragraph (iii)) by way of the transfer of possession of any of the goods under —

(A) an agreement for the sale of the goods; or

(B) an agreement that expressly contemplates that property in the goods will pass at some time in the future that is determined by or ascertainable from the agreement, but in any case not later than when the goods are fully paid for;

(iii) where the supply to the relevant person was a grant, an assignment or a surrender of any interest in any land (other than the grant of a tenancy or lease) — a grant, an assignment or

a surrender of any part of the interest in the land (other than the grant of a tenancy or lease); or

- (d) except as the Comptroller may otherwise allow, the goods were consumed or used by the relevant person.

(2A) Where —

- (a) the goods supplied or imported by the relevant person under paragraph (2) comprised utilities; or
- (b) the supply of goods to the relevant person under paragraph (2) was a grant of a tenancy or lease, or a licence to occupy any land,

then the tax on the supply or the tax paid on the import (as the case may be) must not be treated as input tax under paragraph (1) to the extent that, before the registration date —

- (c) the relevant person used the goods to make a supply of goods or services to any other person;
- (d) the goods formed any part of the overheads of the relevant person, and the consideration for the goods was paid by a person other than the relevant person (whether directly to the person who supplied the goods to the relevant person or indirectly through the relevant person); or
- (e) without affecting the application of sub-paragraphs (c) and (d) to this case, where the supply to the relevant person was a grant of a tenancy or lease, or a licence to occupy any land — the premises to which the grant or licence relates was not used as

premises from or at which the relevant person carried on the business to be carried on by the taxable person.

(2B) Subject to paragraphs (2C) and (2D), where, more than 6 months before the registration date of the taxable person mentioned in paragraph (1) —

- (a) a supply of goods mentioned in paragraph (1)(a) or (b) was made to the relevant person; or
- (b) tax was paid by the relevant person on imported goods mentioned in that provision,

then the tax on the supply or the tax paid on the imported goods (as the case may be) must not be treated as input tax under paragraph (1) —

- (c) to the extent that, before the registration date, the relevant person made a supply of those goods to any other person;
- (d) where the supply to the relevant person was a grant of a tenancy or lease, or a licence to occupy any land — in respect of the period of the grant or licence ending immediately before the registration date; or
- (e) to the extent that, before the registration date, the goods were consumed or used by the relevant person.

(2C) However, the Comptroller may allow tax in relation to any part of the period in paragraph (2B)(d), or any of the goods consumed or used as described in paragraph (2B)(e), to be treated as input tax under paragraph (1).

(2D) For the purposes of paragraphs (2) and (2B), where, before the registration date, the goods supplied to or imported by the relevant person were —

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- (a) incorporated with or affixed to other goods;
or
 - (b) used to make other goods,

then the references to the goods that were supplied by the relevant person to any other person are references to such other goods.

(2E) Where, 6 months or less before the registration date of the taxable person mentioned in paragraph (1), services mentioned in paragraph (1)(a) or (b) were supplied to the relevant person, the tax on the supply must not be treated as input tax under paragraph (1) to the extent that, before the registration date —

- (a) in a case where the services supplied to the relevant person form any part of the overheads of the relevant person — the consideration for the supply was paid by a person other than the relevant person (whether directly to the person who supplied the services to the relevant person or indirectly through the relevant person); and
- (b) in any other case — the relevant person used the services to make a supply of goods or services to any other person.

(2F) Where, more than 6 months before the registration date of the taxable person mentioned in paragraph (1), services mentioned in paragraph (1)(a) or (b) were supplied to the relevant person, the tax on the supply must not be treated as input tax under paragraph (1).”;

- (d) by deleting the word “disposal” in paragraph (4)(b) and substituting the word “use”; and
- (e) by inserting, immediately after paragraph (5), the following paragraph:

“(6) In this regulation —

“grant of a tenancy or lease” means 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;

“registration date”, in relation to a taxable person, means the date with effect from which the person is a registered person;

“utilities” means any form of power (including electricity), gas, water, light, heat, refrigeration, air conditioning or ventilation.”.

New Parts VIA and VIB

7. The principal Regulations are amended by inserting, immediately after regulation 46A, the following Parts:

“PART VIA

CREDIT IN RESPECT OF TAX FOR REGISTERED (SEVENTH SCHEDULE — PAY ONLY) PERSONS

Definitions of this Part

46B. In this Part —

“claimant” means the registered (Seventh Schedule — pay only) person that makes a claim under regulation 46D;

“reduction in tax”, in relation to a relevant supply, means the amount by which tax on the relevant supply is reduced as a result of the reduction in value of the relevant supply mentioned in regulation 46C(1)(a);

“relevant supply” means a taxable supply mentioned in regulation 46C(1)(a);

“return” means a return which the claimant is required to make in accordance with regulation 52.

Application of this Part

46C.—(1) This Part applies where —

- (a) in any prescribed accounting period (called in this Part the subject accounting period), a reduction is made in the value of any taxable supply of a registered (Seventh Schedule — pay only) person (whether the taxable supply took place in the subject accounting period or any earlier prescribed accounting period), including a reduction resulting from the person issuing a credit note in the subject accounting period in respect of the supply; and
- (b) the registered (Seventh Schedule — pay only) person has reimbursed the customer (whether by way of payment made or set-off effected against any moneys owed by the customer to the registered (Seventh Schedule — pay only) person) for the reduction in tax for the relevant supply,

but not where the reduction in tax and reimbursement is in relation to any tax on the relevant supply overpaid or erroneously paid by the registered (Seventh Schedule — pay only) person to the Comptroller as a result of the value originally ascribed by the registered (Seventh Schedule — pay only) person to the relevant supply.

(2) For the purposes of paragraph (1)(a), any record or document issued by the registered (Seventh Schedule — pay only) person to the customer showing that credit has been granted in whole or in part by the registered (Seventh Schedule — pay only) person on any taxable supply to the customer, is a credit note.

Entitlement of registered (Seventh Schedule — pay only) person to credit

46D.—(1) The registered (Seventh Schedule — pay only) person is entitled, upon making a claim to the Comptroller in the period in paragraph (2), to credit for the amount of the reduction in tax in respect of the relevant supply.

(2) The claim must be made —

- (a) where the supply took place, or (where section 92 or 92A of the Act applies to the supply) the transitional date for the supply occurred, in the subject accounting period — not more than 5 years from and including the day immediately after the last day of the subject accounting period; or
- (b) where the supply took place, or (where section 92 or 92A of the Act applies to the supply) the transitional date for the supply occurred, in an earlier prescribed accounting period — not more than 5 years from and including the day immediately after the last day of that earlier prescribed accounting period,

or such longer period as the Comptroller may allow.

(3) Subject to paragraph (5), the amount of the credit must be used —

- (a) to reduce the output tax due from the claimant for the subject accounting period; and
- (b) where there is any balance of the credit after the reduction in sub-paragraph (a), to reduce the output tax due from the claimant for the prescribed accounting period immediately after the subject accounting period,

and so on, until no amount of the credit remains.

(4) Where any amount of the credit is used to reduce any output tax due from the claimant for any prescribed accounting period under paragraph (3), then —

- (a) the amount of that output tax 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 to the claimant by the Comptroller.

(5) Instead of requiring any amount of the credit to be used to reduce any output tax due from the claimant in accordance with paragraph (3), the Comptroller may —

- (a) refund the claimant that amount of the credit; and
- (b) deduct from the refund any expenses that the Comptroller may incur in making the refund.

Making claim to Comptroller

46E.—(1) Except as the Comptroller may otherwise allow, the claimant must make the claim under regulation 46D to the Comptroller by including the amount of the credit in the appropriate box on the claimant's return.

(2) If at the time the claimant becomes entitled to make the claim, the claimant is no longer required to make returns to the Comptroller, the claimant must make the claim in such form and manner as the Comptroller may determine.

Evidence required to support claim

46F. Except as the Comptroller may otherwise allow, the claimant, before making the claim, must hold in respect of the relevant supply —

- (a) a copy of any invoice or equivalent document which shows the date, nature and customer of the relevant supply, and the consideration for the relevant supply;
- (b) records or any other documents showing that the claimant has accounted for and paid the tax on the relevant supply;
- (c) records or any other documents showing that the value of the supply or the tax paid on the basis of that value, has been reduced in whole or in part;
- (d) records or any other documents showing the reasons for issuing the credit note; and

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- (e) records or any other documents showing that the claimant has reimbursed the customer the amount of the reduction in tax.

Records to be kept

46G.—(1) The claimant must keep a record of the claim.

(2) Except as the Comptroller may otherwise allow, the record mentioned in paragraph (1) must consist of the following:

- (a) information on —
- (i) the amount of tax chargeable before the reduction in value of the relevant supply;
 - (ii) the prescribed accounting period in which the tax chargeable on the relevant supply was accounted for and paid to the Comptroller;
 - (iii) the date and number of any invoice or equivalent document issued in relation to the relevant supply;
 - (iv) the reasons for the issue of the credit note for the relevant supply;
 - (v) the amount of the reduction of the value of the relevant supply;
 - (vi) the amount of the credit claimed for the relevant supply;
 - (vii) the amount reimbursed by the claimant in connection with the reduction in tax; and
 - (viii) the prescribed accounting period in respect of which the claim was made;
- (b) the records and documents under regulation 46F.

Preservation of documents and records and duty to produce

46H.—(1) Except as the Comptroller may otherwise allow, the claimant must preserve the documents, invoices and records which the claimant holds or keeps in accordance with regulations 46F and 46G for a period of not less than 3 years from the date of the making of the claim.

(2) Upon demand made by an authorised person, the claimant must produce or cause to be produced any document, invoice or record so demanded for inspection by the authorised person and permit the authorised person to remove it at a reasonable time and for a reasonable period.

(3) Nothing in this regulation derogates from any requirement under the Act to preserve any document, invoice or record for a period exceeding 3 years.

Repayment of credit

46I.—(1) Except as the Comptroller may otherwise allow, where —

- (a) the claimant fails to comply with the requirements of regulation 46F, 46G or 46H in relation to the claim;
- (b) the Comptroller is not satisfied that the reduction in the value of the relevant supply is correct; or
- (c) the claimant did not reimburse the customer the amount of the reduction in tax,

the claimant must repay to the Comptroller the amount of the reduction or refund or both (as the case may be) obtained under regulation 46D under the claim, and the Comptroller is not required to make any further reduction or refund under the claim.

(2) Except as the Comptroller may otherwise allow, the claimant must repay the amount by including that amount in the appropriate box on the claimant's return for a prescribed accounting period designated by the Comptroller for that purpose.

(3) If at the time the claimant is required to repay the amount the claimant is no longer required to make returns to the Comptroller, the claimant must repay the amount to the Comptroller in such form and manner as the Comptroller may determine.

PART VIB

CREDIT FOR REIMBURSEMENT OF TAX CHARGED UNDER SECTION 8(1A) OF ACT

Definitions of this Part

46J. In this Part —

“claimant” means the taxable person that makes a claim under regulation 46L;

“relevant supply” means a supply of goods mentioned in regulation 46K(a);

“return” means a return which a claimant is required to make in accordance with regulation 52.

Application of this Part

46K. This Part applies where —

(a) in any prescribed accounting period (called in this Part the subject accounting period), a taxable person has reimbursed its customer (whether by way of payment made or set-off effected against any moneys owed by the customer to the taxable person) for the whole or any part of an amount received by the taxable person from the customer as tax charged under section 8(1A) of the Act for a supply of goods (involving an importation of the goods), where that supply was subjected to tax under section 8(1A) of the Act and that importation to tax under section 8(4) of the Act; and

- (b) the customer has provided the taxable person with the documentation allowed under paragraph 4E(2)(b) of the Seventh Schedule to the Act,

but not where the reimbursement is in relation to any tax on that supply that was overpaid or erroneously paid by the taxable person to the Comptroller.

Entitlement of taxable person to credit

46L.—(1) The taxable person is entitled, upon making a claim to the Comptroller in the period in paragraph (2), to credit for the amount of the reimbursement mentioned in regulation 46K(a).

(2) The claim must be made —

- (a) where the supply took place, or (where section 92 or 92A of the Act applies to the supply) the transitional date for the supply occurred in the subject accounting period — not more than 5 years from and including the day immediately after the last day of the subject accounting period; or
- (b) where the supply took place, or (where section 92 or 92A of the Act applies to the supply) the transitional date for the supply occurred, in an earlier prescribed accounting period — not more than 5 years from and including the day immediately after the last day of that earlier prescribed accounting period,

or such longer period as the Comptroller may allow.

(3) Subject to paragraph (5), where the claimant is a registered (Seventh Schedule — pay only) person, the amount of the credit must be used —

- (a) to reduce the output tax due from the claimant for the subject accounting period; and

- (b) where there is any balance of the credit after the reduction in sub-paragraph (a), to reduce the output tax due from the claimant for the prescribed accounting period immediately after the subject accounting period,

and so on, until no amount of the credit remains.

(4) Where any amount of the credit is used to reduce any output tax due from the claimant for any prescribed accounting period under paragraph (3), then —

- (a) the amount of that output tax 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 to the claimant by the Comptroller.

(5) Instead of requiring any amount of the credit to be used to reduce any output tax due from the claimant in accordance with paragraph (3), the Comptroller may —

- (a) refund the claimant that amount of the credit; and
- (b) deduct from the refund any expenses that the Comptroller may incur in making the refund.

(6) Where the claimant is not a registered (Seventh Schedule — pay only) person, the Comptroller must refund the claimant the amount of the credit (after deducting from the refund any expenses that the Comptroller may incur in making the refund).

Making claim to Comptroller

46M.—(1) Except as the Comptroller may otherwise allow, the claimant must make the claim under regulation 46L to the Comptroller by including the amount of the credit in the appropriate box on the claimant's return.

(2) If at the time the claimant becomes entitled to make the claim, the claimant is no longer required to make returns to the

Comptroller, the claimant must make the claim in such form and manner as the Comptroller may determine.

Evidence required to support claim

46N. Except as the Comptroller may otherwise allow, the claimant, before making the claim, must hold in respect of the relevant supply —

- (a) a copy of any invoice or equivalent document which shows the date, nature and customer of the relevant supply, and the consideration for the relevant supply;
- (b) records or any other documents showing that the claimant has accounted for and paid the tax on the relevant supply;
- (c) the documentation allowed under paragraph 4E(2)(b) of the Seventh Schedule to the Act provided by the customer;
- (d) records or any other documents showing that the reimbursement mentioned in regulation 46K(a) has been made to the customer; and
- (e) records or any other documents showing the reasons for making the reimbursement.

Records to be kept

46O.—(1) The claimant must keep a record of the claim.

(2) Except as the Comptroller may otherwise allow, the record mentioned in paragraph (1) must consist of the following:

- (a) information on —
 - (i) the amount of tax chargeable on the relevant supply before the reimbursement mentioned in regulation 46K(a);
 - (ii) the prescribed accounting period in which the tax chargeable on the relevant supply was accounted for and paid to the Comptroller;

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- (iii) the date and number of any invoice or equivalent document issued in relation to the relevant supply;
 - (iv) the reasons for the reimbursement;
 - (v) the amount of the reimbursement;
 - (vi) the amount of the credit claimed for the relevant supply; and
 - (vii) the prescribed accounting period in respect of which the claim was made;

(b) the records and documents under regulation 46N.

Preservation of documents and records and duty to produce

46P.—(1) Except as the Comptroller may otherwise allow, the claimant must preserve the documents, invoices and records which the claimant holds or keeps in accordance with regulations 46N and 46O for a period of not less than 3 years from the date of the making of the claim.

(2) Upon demand made by an authorised person, the claimant must produce or cause to be produced any document, invoice or record so demanded for inspection by the authorised person and permit the authorised person to remove it at a reasonable time and for a reasonable period.

(3) Nothing in this regulation derogates from any requirement under the Act to preserve any document, invoice or record for a period exceeding 3 years.

Repayment of credit

46Q.—(1) Except as the Comptroller may otherwise allow, where —

- (a) the claimant fails to comply with the requirements of regulation 46N, 46O or 46P in relation to the claim; or

(b) the claimant did not reimburse the customer the amount of the credit claimed for the relevant supply, the claimant must repay to the Comptroller the amount of the reduction or refund or both (as the case may be) obtained under regulation 46L under the claim, and the Comptroller is not required to make any further reduction or refund under the claim.

(2) Except as the Comptroller may otherwise allow, the claimant must repay the amount by including that amount in the appropriate box on the claimant's return for a prescribed accounting period designated by the Comptroller for that purpose.

(3) If at the time the claimant is required to repay the amount the claimant is no longer required to make returns to the Comptroller, the claimant must repay the amount to the Comptroller in such form and manner as the Comptroller may determine.”.

Amendment of regulation 49

8. Regulation 49(1) of the principal Regulations is amended by deleting sub-paragraph (d) and substituting the following sub-paragraph:

“(d) is not a specified person —

- (i) at any time within the period of 3 months immediately before the date of the purchase;
- (ii) on the date of the purchase; and
- (iii) on the date the individual completes the application for a refund under regulation 50(1)(f).”.

Amendment of section 63

9. Regulation 63 of the principal Regulations is amended —

- (a) by deleting paragraphs (1), (2) and (3) and substituting the following paragraphs:

“(1) Subject to section 19(8) of the Act and paragraphs (2), (3) and (4), when the Comptroller is required to make any amount of payment under section 19(5) of the Act, the Comptroller must make such payment by the later of the following:

(a) the last day of a period equivalent to the prescribed accounting period, that commences on the day immediately after the day on which the return to which the payment relates is received by the Comptroller;

(b) the specified day.

(2) Subject to paragraph (4), where the Comptroller makes a reasonable request for information relating to the payment claimed before the Comptroller is required to make the payment under paragraph (1) or this paragraph (as the case may be), the Comptroller must make the payment by the later of the following:

(a) the last day of the 3-month period, that commences on the day immediately after the day on which the Comptroller receives all the information so requested;

(b) the specified day.

(3) Subject to paragraph (4), where section 19(7) of the Act applies, the Comptroller must —

(a) where the taxable person failed to submit returns — make the payment by the later of the following:

(i) the last day of the 3-month period that commences on the day immediately after the day on which the taxable person submits the returns;

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- (ii) the specified day;
 - (b) where the taxable person failed to comply with a reasonable request by the Comptroller for information — make the payment by the later of the following:
 - (i) the last day of the 3-month period that commences on the day immediately after the day on which the Comptroller receives all the information so requested;
 - (ii) the specified day; or
 - (c) where the taxable person has failed to pay any tax or penalty for any period as required by the Act — make the payment of any amount remaining after deducting such tax or penalty by the later of the following:
 - (i) the last day of the 3-month period that commences on the day immediately after the day of the deduction;
 - (ii) the specified day.”;
 - (b) by deleting sub-paragraph (ii) of paragraph (4)(b) and substituting the following sub-paragraph:
 - “(ii) make the payment by the later of the following:
 - (A) the last day of the one-month period, that commences on the day immediately after the day on which the Comptroller is so satisfied;
 - (B) the specified day.”; and
 - (c) by deleting paragraph (5) and substituting the following paragraphs:

“(5) This regulation also applies to any claim for payment made before 3 January 2022 if —

- (a) payment for the claim has not been made as at that date; and
 - (b) the last day by which the Comptroller would be required to make payment for the claim under this regulation as in force immediately before 3 January 2022, is on or after that date.
- (6) In this regulation, “specified day” means —
- (a) where the Comptroller is to make the payment in accordance with regulation 2(1) of the Goods and Services Tax (Mode of Payment for Refunds) Regulations 2021 (G.N. No. S 1002/2021) — the last day of the 3-month period that commences on the day immediately after the day on which the Comptroller is able to make the payment in accordance with that provision; or
 - (b) where the Comptroller is to make the payment in accordance with regulation 2(3) of the Goods and Services Tax (Mode of Payment for Refunds) Regulations 2021 — the last day of the one-month period that commences on the day immediately after the day on which the Comptroller is satisfied that the Comptroller has sufficient information to make the payment in accordance with that provision.”.

Amendment of regulation 64

10. Regulation 64(1) of the principal Regulations is amended by deleting the words “in such manner as may be determined by the Comptroller”.

Amendment of regulation 82

11. Regulation 82(2) of the principal Regulations is amended by deleting the words “, 12 and 92(3) and (5)” and substituting the words “and 12”.

Amendment of regulation 83

12. Regulation 83 of the principal Regulations is amended —

(a) by inserting, immediately after the words “the person” in paragraph (1B)(b), the words “(after deducting from the refund any expenses that the Comptroller may incur in making the refund)”; and

(b) by deleting sub-paragraph (b) of paragraph (4) and substituting the following sub-paragraph:

“(b) where the prescribed accounting period during which the supply referred to in paragraph (1) was made ends on or after 1 January 2007, a period of 5 years commencing on —

(i) the day the supply was made; and

(ii) where section 92 or 92A of the Act applies to the supply, the transitional date for the supply,

or such longer period as the Comptroller may have allowed.”.

Amendment of regulation 90

13. Regulation 90(2) of the principal Regulations is amended by inserting, immediately after the words “for bad debts account”, the words “or reductions pursuant to bad debts account”.

Amendment of regulation 90A

14. Regulation 90A of the principal Regulations is amended —

(a) by deleting the words “overseas supplier” wherever they appear in paragraphs (a) and (b) of the definition of

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- “outstanding consideration” in paragraph (1) and substituting in each case the word “supplier”;
- (b) by inserting, immediately after the words “consideration for the” in paragraphs (a) and (b) of the definition of “outstanding consideration” in paragraph (1), the words “distantly taxable goods or”;
- (c) by deleting the definition of “overseas supplier” in paragraph (1);
- (d) by deleting the words “overseas supplier” wherever they appear in the definition of “payment” in paragraph (1) and substituting in each case the word “supplier”;
- (e) by deleting the full-stop at the end of the definition of “reverse charge adjustment account” in paragraph (1) and substituting a semi-colon, and by inserting immediately thereafter the following definition:
- ““supplier” means the person or branch of a person, or the member of a group mentioned in section 30 of the Act, that makes a supply to a recipient which gives rise to a reverse charge supply under section 14 of the Act.”; and
- (f) by deleting the words “Sections 11C and 93(3)” in paragraph (2) and substituting the words “Section 11C”.

Amendment of regulation 90B

15. Regulation 90B of the principal Regulations is amended —

- (a) by deleting the words “overseas supplier” wherever they appear in paragraphs (b) and (e) and substituting in each case the word “supplier”; and
- (b) by deleting paragraph (d) and substituting the following paragraph:
- “(d) the claim is made within a period of 5 years commencing on —
- (i) the day on the reverse charge supply was treated as taking place; or

(ii) where section 93 or 94 of the Act applies to the reverse charge supply, the transitional (reverse charge) date for the supply,

or such longer period as the Comptroller may allow; and”.

Amendment of regulation 90D

16. Regulation 90D of the principal Regulations is amended by deleting the words “overseas supplier” wherever they appear in paragraphs (a) and (d) and substituting in each case the word “supplier”.

Amendment of regulation 90E

17. Regulation 90E(2) of the principal Regulations is amended by deleting the words “overseas supplier” wherever they appear in sub-paragraph (a)(iii) and (iv) and substituting in each case the word “supplier”.

Amendment of regulation 90G

18. Regulation 90G(1) of the principal Regulations is amended by deleting the words “overseas supplier” wherever they appear in sub-paragraphs (b)(i) and (ii) and (C) and substituting in each case the word “supplier”.

Amendment of regulation 90H

19. Regulation 90H of the principal Regulations is amended —

- (a) by inserting, immediately after the words “one supply of” in paragraph (1)(a), the words “distantly taxable goods or”; and
- (b) by deleting the words “overseas supplier” in paragraphs (1)(a) and (b), (3) and (4)(a), (b), (i), (ii) and (iii) and substituting in each case the word “supplier”.

Amendment of regulation 90I

20. Regulation 90I of the principal Regulations is amended by deleting the words “overseas supplier” wherever they appear in paragraphs (1) to (4) and substituting in each case the word “supplier”.

*[G.N. Nos. S 674/2008; S 32/2009; S 118/2009;
S 626/2009; S 64/2010; S 566/2010; S 827/2010;
S 181/2011; S 691/2011; S 398/2012; S 495/2012;
S 24/2013; S 845/2013; S 783/2014; S 105/2015;
S 161/2015; S 709/2015; S 215/2016; S 622/2016;
S 351/2017; S 461/2017; S 639/2017; S 179/2018;
S 895/2018; S 137/2019; S 328/2019; S 875/2019;
S 27/2021; S 474/2021; S 739/2021]*

Made on 29 December 2021.

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

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