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No. S 1034

GOODS AND SERVICES TAX ACT 1993

GOODS AND SERVICES TAX (GENERAL) (AMENDMENT NO. 4) REGULATIONS 2022

In exercise of the powers conferred by sections 25, 41 and 86(1) of the Goods and Services Tax Act 1993, the Minister for Finance makes the following Regulations:

Citation and commencement

1. These Regulations are the Goods and Services Tax (General) (Amendment No. 4) Regulations 2022 and come into operation on 1 January 2023.

Amendment of regulation 12

2. In regulation 12 of the Goods and Services Tax (General) Regulations (Rg 1) (called in these Regulations the principal Regulations) —

- (a) in paragraph (1), replace “section 39(1)(a) or (b)” with “paragraph (a), (b), (c) or (d) of the definition of “specified change” in section 39(1)”;
- (b) in paragraph (1), replace “section 39” with “section 39B”;
- (c) in paragraph (2), replace “section 39(4) or (8)” (wherever it appears) with “section 39D(1)”;
- (d) in paragraph (2)(b), delete “, as the case may be”.

Amendment of regulation 13

3. In regulation 13 of the principal Regulations —

- (a) in paragraph (1), replace “paragraph (2)” with “paragraphs (2) and (3)”;
- (b) replace paragraph (2) with —

“(2) Except as the Comptroller may otherwise allow, where a registered taxable person provides an invoice in accordance with this regulation, the registered taxable person —

- (a) must only include particulars of supplies that are subject to the same rate of tax; and
- (b) must not include particulars of any supply that —
 - (i) is zero-rated; or
 - (ii) is an exempt supply.

(3) Subject to paragraph (2), where, on or after the date a specified change occurs, a registered taxable person provides an invoice in accordance with this regulation in relation to a supply of goods and services, and —

- (a) the consideration for the supply was paid in whole and the supply was performed in whole, before the specified change occurred; or
- (b) the supply spanned the specified change, and the invoice is for the part of the supply for which consideration was paid or that was performed before the specified change occurred,

the registered taxable person must include in the invoice —

- (c) the applicable tax rate that the supply or part of the supply (as the case may be) was subject to before the specified change occurred; or
- (d) the amount of tax chargeable at the tax rate mentioned in sub-paragraph (c).

(4) For the purposes of this regulation —

- (a) a supply spans a specified change if the supply is treated as such under section 39(3) of the Act; and
- (b) a supply is performed in part or is performed in whole if the supply is treated as such under section 39(4) of the Act.

(5) In this regulation, “specified change” and “tax rate” have the meanings given by section 39(1) of the Act.”.

Amendment of regulation 46D

4. In regulation 46D of the principal Regulations, replace paragraph (3) with —

“(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 any output tax due or which becomes due from the claimant for any other prescribed accounting period (whether before or after the subject accounting period), until no amount of the credit remains.”.

Amendment of regulation 46L

5. In regulation 46L of the principal Regulations, replace paragraph (3) with —

“(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 any output tax due or which becomes due from the claimant for any other prescribed accounting period (whether before or after the subject accounting period), until no amount of the credit remains.”.

Deletion of Division 5 of Part VII

6. In Part VII of the principal Regulations, delete Division 5.

Amendment of regulation 52

7. In regulation 52 of the principal Regulations —

- (a) in paragraph (5), after “is to be furnished”, insert “or by such other later time as the Comptroller may allow”;
- (b) in paragraph (6), replace “no later than —” with “no later than the following or such other later time as the Comptroller may allow.”; and
- (c) in paragraph (6)(a), delete “or” at the end.

*[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; S 1003/2021;
S 620/2022; S 672/2022; S 963/2022]*

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(To be presented to Parliament under section 86(2) of the Goods and Services Tax Act 1993).