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No. S 105

**GOODS AND SERVICES TAX ACT
(CHAPTER 117A)**

**GOODS AND SERVICES TAX
(GENERAL) (AMENDMENT)
REGULATIONS 2015**

In exercise of the powers conferred by sections 21(7A), 41 and 86(1) of the Goods and Services Tax Act, the Minister for Finance hereby makes the following Regulations:

Citation and commencement

1. These Regulations may be cited as the Goods and Services Tax (General) (Amendment) Regulations 2015 and come into operation on 1 April 2015.

Amendment of regulation 77

2. Regulation 77 of the Goods and Services Tax (General) Regulations (Rg 1) (referred to in these Regulations as the principal Regulations) is amended —

(a) by inserting, immediately after paragraph (1), the following paragraph:

“(1A) Where a taxable person displays, advertises, publishes or quotes, in relation to any supply of goods or services he makes or intends to make, both of the following prices:

(a) the price of the supply which includes the tax that is chargeable on the supply under the Act;

(b) the price of the supply which excludes the tax that is chargeable on the supply under the Act,

then the taxable person shall, in the display, advertisement, publication or quote, give the price

referred to in sub-paragraph (a) the same prominence as, or greater prominence than, the price referred to in sub-paragraph (b).”; and

- (b) by deleting the words “Paragraph (1)” in paragraph (2) and substituting the words “Paragraphs (1) and (1A)”.

Amendment of regulation 78

3. Regulation 78(1) of the principal Regulations is amended by deleting the words “regulation 77” and substituting the words “regulation 77(1)”.

Amendment of regulation 106B

4. Regulation 106B of the principal Regulations is amended —

- (a) by deleting sub-paragraph (c) of paragraph (3) and substituting the following sub-paragraphs:

“(c) the warehouse or other premises are used for his business of storing goods;

(ca) at all times in the period referred to in paragraph (3A), such proportion as the Comptroller may determine of the goods stored, or anticipated to be stored, at the warehouse or premises were or are goods prescribed under the Ninth Schedule to the Goods and Services Tax (International Services) Order (O 1);”; and

- (b) by inserting, immediately after paragraph (3), the following paragraph:

“(3A) For the purpose of paragraph (3)(ca) —

(a) the period is such continuous period of 12 months (commencing not earlier than 24 months before, and ending not later than 24 months after, the date of the application) as the Comptroller may determine; and

(b) the proportion of goods is to be ascertained without regard to any goods of the taxable person stored or anticipated to be stored in the warehouse or premises.”

*[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]*

Made on 26 January 2015.

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(Finance) (Performance),
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[R060.001.0013.V42; AG/LLRD/SL/117A/2010/3 Vol. 5]

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