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No. S 137

GOODS AND SERVICES TAX ACT (CHAPTER 117A)

GOODS AND SERVICES TAX (GENERAL) (AMENDMENT) REGULATIONS 2019

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

Citation and commencement

1. These Regulations are the Goods and Services Tax (General) (Amendment) Regulations 2019 and come into operation on 4 April 2019.

Amendment of regulation 47

2. Regulation 47 of the Goods and Services Tax (General) Regulations (Rg 1) is amended by deleting the definition of “student’s pass”.

Deletion and substitution of regulation 49

3. Regulation 49 of the Goods and Services Tax (General) Regulations is deleted and the following regulation substituted therefor:

“Meaning of tourist

49.—(1) For the purposes of this Part, an individual is a tourist for the purposes of the scheme, in relation to any goods purchased by the individual, if the individual —

- (a) is 16 years of age or above on the date of the purchase;
- (b) is not a citizen or a permanent resident of Singapore;
- (c) is not a member of the crew of an aircraft on which the individual is departing Singapore; and

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- (d) is not a specified person —
- (i) on the date of, or at any time within the period of 3 months immediately before the date of, the purchase; or
 - (ii) on the date the individual completes the application for a refund under regulation 50(1)(f).

(2) In paragraph (1), “specified person” means any of the following individuals:

- (a) an individual who has in force —
- (i) any work pass specified in regulation 2(1) of the Employment of Foreign Manpower (Work Passes) Regulations 2012 (G.N. No. S 569/2012);
 - (ii) a dependant’s pass specified in regulation 11 of the Immigration Regulations (Cap. 133, Rg 1);
 - (iii) a visit pass specified in regulation 12(1)(a) or (c) of the Immigration Regulations for the purpose of long-term stay in Singapore; or
 - (iv) a student’s pass specified in regulation 14 of the Immigration Regulations;
- (b) an individual who is any of the following who is exempt from section 6(1) of the Immigration Act (Cap. 133) and resident in Singapore:
- (i) an individual recognised by the Government as a diplomat, consular officer, an administration, technical or service staff or other staff appointed to or employed in any foreign Embassy, High Commission or Consulate in Singapore;
 - (ii) an individual recognised by the Government as a staff appointed to or employed in an International Organisation, Representative Office or Trade Office;

(iii) a spouse or dependent child of any individual mentioned in sub-paragraph (i) or (ii).”.

*[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]*

Made on 6 March 2019.

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