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**No. S 24**

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

**GOODS AND SERVICES TAX  
(GENERAL) (AMENDMENT)  
REGULATIONS 2013**

In exercise of the powers conferred by sections 25(1) 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 2013 and shall come into operation on 21st January 2013.

**Amendment of regulation 47**

2. Regulation 47 of the Goods and Services Tax (General) Regulations (Rg 1) (referred to in these Regulations as the principal Regulations) is amended by inserting, immediately after the definition of “approved independent retailer”, the following definition:

““cruise terminal” means the Marina Bay Cruise Centre Singapore or the International Passenger Terminal at Harbourfront Centre, as the case may be;”.

**Amendment of regulation 48**

3. Regulation 48 of the principal Regulations is amended —

- (a) by inserting, immediately after the words “an airport” in paragraph (1)(a)(i), the words “, or a cruise terminal on an international voyage”; and
- (b) by inserting, immediately after paragraph (2), the following paragraph:

“(3) In this regulation, “international voyage” means —

- (a) a voyage of a ship which, as generally advertised or marketed by or on behalf of the cruise line

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providing the voyage, does not terminate in Singapore; and

- (b) where, in the course of a voyage referred to in sub-paragraph (a), the ship returns to Singapore on one or more occasions, the portion of the voyage starting from the ship's last departure from Singapore on that voyage,

and, for the avoidance of doubt, a voyage that is generally advertised or marketed by or on behalf of the cruise line providing the voyage as being one on a ship that terminates in Singapore shall not be a voyage on a ship that does not terminate in Singapore by virtue of the tourist disembarking at another country outside Singapore and not returning to Singapore on the ship.”.

#### **Amendment of regulation 49**

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

“(c) he is not a member of the crew of the aircraft or ship on which he is departing out of Singapore;”.

#### **Amendment of regulation 50**

5. Regulation 50 of the principal Regulations is amended —

- (a) by inserting, immediately after the words “to the airport” in paragraph (1)(e), the words “or cruise terminal”;
- (b) by inserting, immediately after the word “aircraft” in paragraph (1)(e)(i)(A) and (g)(i), the words “or ship”;
- (c) by deleting sub-paragraph (B) of paragraph (1)(e)(ii) and substituting the following sub-paragraph:

“(B) such luggage is checked in at the unaccompanied luggage counter of the airport or cruise terminal within 12 hours before the announced time of departure of his flight or voyage;”;

- (d) by inserting, immediately after the words “the airport” in paragraph (1)(f)(i) and (ii), the words “or cruise terminal”; and

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

“(1A) A tourist departing from a cruise terminal on a ship shall be entitled to a refund under the scheme if and only if the following additional conditions are also satisfied:

- (a) the tourist declares that Singapore is his country of embarkation to which he will not return via the same voyage on the same ship, with his cruise itinerary as documentary proof thereof; and
- (b) the tourist does not return to Singapore within 48 hours of his departure.”.

#### **Amendment of regulation 50A**

6. Regulation 50A of the principal Regulations is amended —

(a) by deleting the words “or the Seletar Airport Passenger Terminal” in paragraphs (1)(b)(ii) and (2)(b) and substituting in each case the words “, the Seletar Airport Passenger Terminal or the cruise terminal”;

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

“(a) where a ticketing or luggage officer or other employee —

(i) who is authorised by the Civil Aviation Authority of Singapore or the airline or air terminal operator; or

(ii) who is authorised by the Maritime and Port Authority of Singapore or the cruise line or cruise terminal operator,

receives luggage for checking in or handles the luggage for the purpose of loading it into the aircraft or ship, as the case may be;” and

(c) by inserting, immediately after the words “the aircraft” in paragraph (3)(b), the words “or ship”.

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**Amendment of regulation 50C**

7. Regulation 50C(1) of the principal Regulations is amended by inserting, immediately after the words “the airport” in sub-paragraph (ba), the words “or cruise terminal”.

*[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]*

Made this 18th day of January 2013.

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(Finance) (Performance),  
Ministry of Finance,  
Singapore.*

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