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No. S 27

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

**GOODS AND SERVICES TAX (GENERAL)
(AMENDMENT) REGULATIONS 2021**

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 2021 and come into operation on 18 January 2021.

Amendment of regulation 63

2. Regulation 63 of the Goods and Services Tax (General) Regulations (Rg 1) is amended —

- (a) by deleting the words “and (3)” in paragraph (1) and substituting the words “, (3) and (4)”;
- (b) by inserting, immediately after the words “paragraph (1)” in paragraphs (2) and (3), the words “and subject to paragraph (4)”;
- (c) by inserting, immediately after paragraph (3), the following paragraphs:

“(4) Where, before the expiry of the period within which the Comptroller is required to make the payment as required by paragraph (1), (2) or (3) (as the case may be), the Comptroller reasonably suspects (whether or not as a result of information given pursuant to any request) that the payment relates to credit for any input tax on any supply made to the

taxable person which was part of an arrangement comprising 2 or more supplies (whether or not the supplies are in the same chain of supply or in different chains of supply), the effect of which is that one or more persons evade or avoid paying any amount of tax, or is able to seek to obtain any credit for or refund of tax which the person or persons would not otherwise be able to obtain, then —

- (a) the Comptroller must, as soon as practicable after forming that suspicion, notify the taxable person of the Comptroller's suspicion; and
- (b) if the Comptroller is satisfied that there is no such arrangement, the Comptroller must —
 - (i) as soon as practicable after becoming so satisfied, notify the taxable person of that fact; and
 - (ii) make the payment within one month after the day on which the Comptroller is so satisfied.

(5) To avoid doubt, paragraph (4) also applies to any claim for payment made before 18 January 2021 and not yet paid as on that date.”.

Miscellaneous amendments

3. The Goods and Services Tax (General) Regulations are amended —

- (a) by deleting the words “days of” in the following provisions and substituting in each case the words “days after”:

Regulations 12(2) and 58;

- (b) by deleting the word “from” in the following provisions and substituting in each case the words “beginning on”:

Regulations 45(6), 45A(6), 45B(7) and 70(2);

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- (c) by deleting the words “hours of” in regulation 50(1A)(b) and substituting the words “hours after”;
- (d) by deleting the words “months from” in regulation 50A(1)(c) and substituting the words “months beginning on”;
- (e) by deleting the word “from” in the following provisions and substituting in each case the word “after”:
- Regulations 50A(1)(d), 75(4)(a) and (b) and 87(1);
- (f) by deleting the words “days from” in regulation 58A and substituting the words “days after”; and
- (g) by deleting the words “from the time of the supply” in regulation 104A(1)(a)(ii)(A) and substituting the words “beginning on the day on which the supply takes place”.

[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]

Made on 16 January 2021.

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