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No. S 351

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

**GOODS AND SERVICES TAX
(GENERAL) (AMENDMENT) REGULATIONS 2017**

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 2017 and come into operation on 1 July 2017.

Amendment of regulation 50

2. Regulation 50 of the Goods and Services Tax (General) Regulations (Rg 1) (called in these Regulations the principal Regulations) is amended —

(a) by deleting sub-paragraph (a) of paragraph (1A) and substituting the following sub-paragraphs:

“(a) the tourist purchases the goods before 1 July 2017;

(aa) the tourist makes an application for a refund of the tax through the taxable person under paragraph (1)(a) before 1 July 2017;

(ab) 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;

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- (ac) the tourist obtains approval for the refund and departs from Singapore from the cruise terminal, before 1 September 2017; and”;
and
- (b) by inserting, immediately after paragraph (6), the following paragraph:

“(7) A taxable person must not, on or after 1 July 2017 —

- (a) permit a tourist to make an application for a refund of tax under paragraph (1)(a) through the taxable person;
- (b) provide a tourist with an application form for the purpose of enabling the tourist to seek a refund under the scheme; or
- (c) in any other way assist or enable a tourist to make an application for a refund under the scheme,

if the taxable person knows or has reason to believe that the tourist intends to depart from Singapore from a cruise terminal on a ship.”.

Amendment of regulation 50A

3. Regulation 50A(3) of the principal Regulations is amended by inserting, immediately after the words “receives luggage” in sub-paragraph (a), the words “containing the goods”.

Amendment of regulation 108

4. Regulation 108 of the principal Regulations is amended by deleting the words “50(3), (4), (5) or (6)” and substituting the words “50(3), (4), (5), (6) or (7)”.

[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]

Made on 29 June 2017.

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Ministry of Finance,
Singapore.*

[R60.1.0001.V55; AG/LEGIS/SL/117A/2015/2 Vol. 1]

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