

---

---

First published in the *Government Gazette*, Electronic Edition, on 17th August 2012 at 5:00 pm.

**No. S 398**

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

**GOODS AND SERVICES TAX  
(GENERAL) (AMENDMENT)  
REGULATIONS 2012**

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 2012 and shall come into operation on 19th August 2012.

**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 —

- (a) by deleting the words “regulation 50(1)(a)” in the definition of “application form” and substituting the words “regulation 50(2)”;
- (b) by deleting the definition of “date of approval” and substituting the following definition:
  - “ “date of approval”, in relation to an application by a tourist for a refund under the scheme, means the date on which the tourist obtains an approval for his refund under the scheme;”;
- (c) by deleting the words “regulation 50(2)” in the definition of “electronic system” and substituting the words “regulation 50(1)(a)”.

---

---

**Amendment of regulation 50**

3. Regulation 50 of the principal Regulations is amended —

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

“(a) the tourist purchases the goods and makes, at the time of his purchase, an application for a refund of the tax through the taxable person from whom he purchased the goods, by means of an electronic system designated by the Comptroller for the purposes of the scheme; and the taxable person provides the tourist with evidence (in any form) of the application having been so made;”;

(b) by deleting the words “application form” in paragraph (1)(b) and substituting the word “application”;

(c) by deleting the words “application form” in paragraph (1)(c) and substituting the word “application”;

(d) by deleting sub-paragraph (f) of paragraph (1) and substituting the following sub-paragraph:

“(f) the tourist completes his application for his refund —

(i) using the evidence of his application referred to in sub-paragraph (a) at the electronic system at the airport, and providing such additional information as may be required by the electronic system; or

(ii) if the tourist is unable for any reason to complete his application at that electronic system, with the proper officer of customs at the Goods and Services Tax Refund Inspection Counter at the airport, furnishing to the proper officer of customs —

- 
- 
- (A) the goods, the supporting invoices or receipts and evidence of his application referred to in sub-paragraph (a), as may be required by the proper officer of customs; and
  - (B) such information and documents as may be required by the proper officer of customs for the purpose of ascertaining whether the tourist will depart from Singapore within 12 hours after the time of approval of the application; and”;
- (e) by deleting the words “from the proper officer of customs” in paragraph (1)(g) and substituting the words “through the electronic system or from the proper officer of customs, as the case may be”;
- (f) by deleting paragraph (2) and substituting the following paragraph:
- “(2) A tourist shall remain entitled to a refund under the scheme if he applies for the refund using an application form provided to him by the taxable person from whom he purchased the goods in any of the following circumstances:
- (a) the application form was provided to the tourist by the taxable person before 19th August 2012;
  - (b) the application form was provided to the tourist on or after 19th August 2012 by the taxable person who, at the time of providing that application form, was approved by the Comptroller for the purpose of this paragraph;
  - (c) the Comptroller so allows,
- and all the conditions in paragraph (1)(b) to (g) are satisfied; and, for the purposes of paragraph (1)(f)(ii) —

- 
- 
- (i) such a tourist shall be deemed to have been unable to complete his application for his refund through the electronic system; and
  - (ii) the application form of the tourist shall be the evidence of his application referred to in paragraph (1)(a).”; and
- (g) by inserting, immediately after paragraph (4), the following paragraphs:

“(5) No taxable person shall, on or after 19th August 2012, provide a tourist with an application form for the purpose of enabling the tourist to seek a refund under the scheme unless the taxable person is approved by the Comptroller for this purpose under paragraph (2)(b) and his approval has not lapsed or been revoked.

(6) No person shall advertise or otherwise hold himself out as being approved by the Comptroller under paragraph (2)(b) if he has not been so approved or if his approval has lapsed or been revoked.”.

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

4. Regulation 50A(1) of the principal Regulations is amended by deleting sub-paragraphs (c) and (d) and substituting the following sub-paragraphs:

- “(c) where the application of the tourist was made through the electronic system, shall claim the refund from the approved central refund counter operator within 2 months from the date of approval of the application; and
- (d) where the application of the tourist was not made through the electronic system, shall send the application form to the taxable person who has made or is to make the refund to him, within 2 months from the date of approval of the application.”.

---

---

**Amendment of regulation 50B**

5. Regulation 50B of the principal Regulations is amended —

- (a) by deleting the words “Where, after a proper officer of customs has approved an application of a tourist for a refund under the scheme, the proper officer of customs or any other proper officer of customs” and substituting the words “Where a tourist has obtained an approval for a refund under the scheme, and the Comptroller or any proper officer of customs”; and
- (b) by inserting, immediately after the word “revoked”, the words “by the Comptroller”.

**Amendment of regulation 50C**

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

- (a) by inserting, immediately after the word “person” in paragraphs (1)(b) and (c), the words “who has made the refund”;
- (b) by deleting the word “and” at the end of paragraph (1)(b);
- (c) by inserting, immediately after sub-paragraph (b) of paragraph (1), the following sub-paragraph:
  - “(ba) where the approval for the application of the tourist was obtained by the tourist furnishing an application form on or after 19th August 2012 to the proper officer of customs at the Goods and Services Tax Refund Inspection Counter at the airport —
    - (i) the application form was provided to the tourist by the taxable person from whom the tourist purchased the goods; and
    - (ii) in the case of a purchase made on or after 19th August 2012, the taxable person was, at the time he provided the form, approved under regulation 50(2)(b); and”;

---

---

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

“(1A) The Comptroller may, in his discretion, waive the condition referred to in paragraph (1)(ba)(ii), without prejudice to the application of regulation 50(5) and (6) (read with regulation 108).”.

### **Amendment of regulation 108**

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

*[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]*

Made this 15th day of August 2012.

LIM SOO HOON  
*Permanent Secretary  
(Finance) (Performance),  
Ministry of Finance,  
Singapore.*

[MOF(R)60.001.0013 Vol. 39; AG/LLRD/SL/117A/2010/3 Vol. 4]

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