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GOODS AND SERVICES TAX ACT (CHAPTER 117A)

GOODS AND SERVICES TAX ACT (AMENDMENT OF FIRST SCHEDULE) ORDER 2018

In exercise of the powers conferred by section 9(2) of the Goods and Services Tax Act, the Minister for Finance makes the following Order:

Citation and commencement

1. This Order is the Goods and Services Tax Act (Amendment of First Schedule) Order 2018 and comes into operation on 25 June 2018.

Amendment of First Schedule

2. The First Schedule to the Goods and Services Tax Act is amended —

(a) by deleting sub-paragraphs (1), (2) and (3) of paragraph 1 and substituting the following sub-paragraphs:

“(1) A person who makes taxable supplies but is not registered is liable to be registered in accordance with any of the following:

(a) either —

- (i) at the end of any quarter the last day of which is a day before 1 January 2019, if the total value of all his taxable supplies made in Singapore in that quarter and the 3 quarters immediately preceding that quarter has exceeded \$1 million; or
- (ii) at the end of the year 2019 or a subsequent calendar year, if the total value of all his taxable supplies made in Singapore in that calendar year has exceeded \$1 million;

(b) at any time, if there are reasonable grounds for believing that the total value of his taxable supplies in the period of 12 months then beginning will exceed \$1 million.

(2) Where a business carried on by a taxable person is transferred to another person as a going concern and the transferee is not registered at the time of the transfer, then the transferee becomes liable to be registered at that time —

(a) if —

- (i) for a business transferred before 1 January 2019, the total value of all the transferee's taxable supplies made in Singapore in the quarter in which the time of the transfer falls and the 3 quarters immediately preceding that quarter exceeds \$1 million; or
- (ii) for a business transferred on or after 1 January 2019, the total value of all the transferee's taxable supplies made in Singapore in the calendar year immediately preceding the calendar year in which the time of transfer falls exceeds \$1 million; or

(b) if there are reasonable grounds for believing that the total value of his taxable supplies in the period of 12 months then beginning will exceed \$1 million.

(3) A person is not liable to be registered, as the case may be —

- (a) by virtue of sub-paragraph (1)(a)(i) or (2)(a)(i) at the end of any quarter if the Comptroller is satisfied that the value of his taxable supplies in the next 4 quarters will not exceed \$1 million; or
- (b) by virtue of sub-paragraph (1)(a)(ii) or (2)(a)(ii) at the end of any calendar year if the Comptroller is satisfied that the value of his taxable supplies in the next calendar year will not exceed \$1 million.”;

(b) by deleting sub-paragraph (1) of paragraph 4 and substituting the following sub-paragraphs:

“(1) A person who by virtue of paragraph 1(1)(a)(i) is liable to be registered at the end of any quarter must notify the Comptroller in such form as the Comptroller may determine of that liability within 30 days after the end of that quarter.

(1A) A person who by virtue of paragraph 1(1)(a)(ii) is liable to be registered at the end of any calendar year must notify the Comptroller in such form as the Comptroller may determine of that liability within 30 days after the end of that calendar year.”;

(c) by deleting paragraph 7 and substituting the following paragraph:

“7. Where a person becomes liable to be registered at the same time, as the case may be —

(a) by virtue of sub-paragraphs (1)(a)(i) and (2)(a)(i) of paragraph 1; or

(b) by virtue of sub-paragraphs (1)(a)(ii) and (2)(a)(ii) of paragraph 1,

the Comptroller must register the person in accordance with paragraph 6(2) rather than paragraph 4(2).”;

(d) by inserting, immediately after “21(6)” in paragraph 8(1)(a)(ii)(B), “, (6AA)”.

Made on 18 June 2018.

OW FOONG PHENG
*Permanent Secretary,
Ministry of Finance,
Singapore.*

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