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No. S 620

GOODS AND SERVICES TAX ACT 1993

GOODS AND SERVICES TAX (GENERAL) (AMENDMENT) REGULATIONS 2022

In exercise of the powers conferred by section 86(1) of the Goods and Services Tax Act 1993, the Minister for Finance makes the following Regulations:

Citation and commencement

1.—(1) These Regulations are the Goods and Services Tax (General) (Amendment) Regulations 2022 and, except for regulations 3 and 4, come into operation on 1 August 2022.

(2) Regulation 3 is deemed to have come into operation on 30 July 2020.

(3) Regulation 4 is deemed to have come into operation on 31 December 2021.

Amendment of regulation 29

2. In regulation 29 of the Goods and Services Tax (General) Regulations (Rg 1) (called in these Regulations the principal Regulations) —

(a) in paragraph (2)(d)(ii), replace the definition of “B” with —

“B is the fixed rate for the time being specified in Part 1 of the Second Schedule to the Land Betterment Charge (Table of Rates and Valuation Method) Regulations 2022 (G.N. No. S 569/2022) corresponding to the appropriate geographical sector of the building and the use group within which such purpose falls;”;

(b) in paragraph (2)(d)(ii), replace the definition of “D” with —

“D is the rate for use group B1 or B2 for the time being specified in Part 1 of the Second Schedule to the Land Betterment Charge (Table of Rates and Valuation Method) Regulations 2022, corresponding to the purpose of the building under development or construction.”;

(c) in paragraph (5), replace “Planning (Development Charges) Rules (Cap. 232, R 5)” with “Land Betterment Charge (Table of Rates and Valuation Method) Regulations 2022”; and

(d) in paragraph (6), replace “Part I of the First Schedule to the Planning (Development Charges) Rules” with “the First Schedule to the Land Betterment Charge (Table of Rates and Valuation Method) Regulations 2022”.

Amendment of regulation 83

3. In regulation 83(3)(a) of the principal Regulations, replace “section 95 of the Bankruptcy Act (Cap. 20)” with “section 357 of the Insolvency, Restructuring and Dissolution Act 2018”.

Miscellaneous amendments

4. In the principal Regulations —

(a) in the following provisions, replace “(Cap. 70)” with “1960”:

Regulation 2(1) (definition of “customs territory”) and (2)

Regulation 42(3)

Regulation 43(3)(b)

Regulation 69(1)(c)(i)

Regulation 74(1)(b);

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- (b) in regulation 2(2), after “section 3(2) of the Customs Act” (wherever it appears), insert “1960”;
 - (c) in regulation 69(1)(c)(ii), after “Customs Act”, insert “1960”;
 - (d) in the following provisions, replace “(Cap. 50)” with “1967”:

Regulation 4(3)(c)

Regulation 25(3)(c)

Regulation 66A(1)(a)(iv)

Regulation 83(3)(b)(i);

- (e) in regulation 25(1) (definition of “business trust”), replace “(Cap. 31A)” with “2004”;
- (f) in regulation 25(1) (paragraph (i) of the definition of “medical and accident insurance premium”), delete “(Act 27 of 2019)”;
- (g) in regulation 25(1) (paragraph (ii) of the definition of “medical and accident insurance premium”), replace “(Cap. 136)” with “1960”;
- (h) in regulation 25(1) (paragraph (c) of the definition of “medical expenses”), after “Industrial Relations Act”, insert “1960”;
- (i) in regulation 25(1) (paragraph (a) of the definition of “motor car”), replace “(Cap. 276)” with “1961”;
- (j) in regulation 25(1) (paragraphs (d) and (g) of the definition of “motor car”), after “Road Traffic Act”, insert “1961”;
- (k) in regulation 25(1) (definition of “real estate investment trust”), replace “(Cap. 134)” with “1947”;
- (l) in regulation 29(2)(d)(ii) (definition of “A”), replace “(Cap. 232)” with “1998”;
- (m) in regulation 29(2)(d)(ii) (definition of “C”), after “Planning Act”, insert “1998”;

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- (n) in regulation 34(a), replace “(Cap. 19)” with “1970”;
 - (o) in regulation 34(b), after “Banking Act”, insert “1970”;
 - (p) in regulation 34(ba), replace “(Cap. 186)” with “1970”;
 - (q) in regulation 34(c), replace “(Cap. 142)” with “1966”;
 - (r) in regulation 34(d), replace “(Cap. 108)” with “1967”;
 - (s) in regulation 34(e), replace “(Cap. 188)” with “2008”;
 - (t) in regulation 34(ea), delete “(Act 2 of 2019)”;
 - (u) in regulation 34(f), delete “(Act 2 of 2015)”;
 - (v) in regulation 46A(1)(a)(iii)(B), delete “(Act 10 of 2018)”;
 - (w) in regulation 49(2)(a)(ii), replace “(Cap. 133, Rg 1)” with “(Rg 1)”;
 - (x) in regulation 49(2)(b), replace “(Cap. 133)” with “1959”;
 - (y) in regulation 66A(2), replace “(Cap. 323)” with “1999”;
 - (z) in regulation 92 (definitions of “casino”, “casino operator”, “chips”, “game” and “match play coupon”), replace “(Cap. 33A)” with “2006”;
 - (za) in regulation 92 (definitions of “gross gaming revenue” and “net win”), after “Casino Control Act”, insert “2006”;
 - (zb) in regulation 104, replace “(Cap. 152)” with “1966”;
 - (zc) in regulation 104A(2) (definition of “real estate investment trust”), replace “(Cap. 289)” with “2001”;
 - (zd) in regulation 105A(7) (definition of “export permit”), replace “(Cap. 272A, Rg 1)” with “(Rg 1)”;
 - (ze) in regulation 106A(15) (paragraph (a) of the definition of “ship”), replace “(Cap. 170A)” with “1996”;
 - (zf) in regulation 106A(15) (paragraph (b) of the definition of “ship”), replace “(Cap. 261)” with “2001”;

(zg) in the following provisions, replace “Part I” with “Part 1”:

Regulation 13A(1)

Regulation 29(3)

Regulation 31(1)(b)

Regulation 37(4)(a)

Regulation 38(4)(a)

Regulation 41(4); and

(zh) in the following provisions, replace “Part III” with “Part 3”:

Regulation 25(1) (definitions of “debt security” and “equity security” and “unit”)

Regulation 41(4).

Saving

5. Despite regulation 2, regulation 29(2)(d)(ii), (5) and (6) of the principal Regulations as in force before 1 August 2022 continues to apply with respect to any input tax that is incurred before that date on goods or services in the development of land and construction of a building.

[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; S 27/2021; S 474/2021; S 739/2021; S 1003/2021]

Made on 20 July 2022.

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(To be presented to Parliament under section 86(2) of the Goods and Services Tax Act 1993).