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GOODS AND SERVICES TAX ACT (CHAPTER 117A)

GOODS AND SERVICES TAX (GENERAL) (AMENDMENT NO. 3) REGULATIONS 2017

In exercise of the powers conferred by sections 41 and 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 No. 3) Regulations 2017 and come into operation on 1 January 2018.

New regulation 13B

2. The Goods and Services Tax (General) Regulations (Rg 1) (called in these Regulations the principal Regulations) are amended by inserting, immediately after regulation 13A, the following regulation:

“Inclusion of certain details in invoices

13B.—(1) The Comptroller may, for the protection of revenue, direct a taxable person in writing to include statements of one or more of the following particulars in any tax invoice, simplified invoice or invoice that the taxable person issues for a taxable supply of goods made by the taxable person to any person in Singapore:

- (a) the model of the goods supplied;
- (b) the serial number of the goods supplied;
- (c) any other particulars specified by the Comptroller in the direction.

(2) A taxable person to whom the Comptroller has given a direction under paragraph (1) must comply with the direction in the manner and within the time specified in the direction.

(3) In this regulation —

“invoice” means any invoice issued by a taxable person to a person that is not a taxable person, in relation to a supply that the taxable person makes to that person;

“simplified invoice” means the tax invoice mentioned in regulation 13;

“tax invoice” means the tax invoice mentioned in regulations 10 and 11.”.

New regulation 57

3. The principal Regulations are amended by inserting, immediately after regulation 56, the following regulation:

“Power to direct keeping and preserving of records in electronic form

57. The Comptroller may direct a taxable person in writing to maintain in electronic form an inventory record containing the model and serial numbers of any goods purchased or sold by the taxable person.”.

Amendment of regulation 61

4. Regulation 61(3) of the principal Regulations is amended by inserting, immediately after the words “instead of”, the words “or in addition to”.

Amendment of regulation 104A

5. Regulation 104A of the principal Regulations is amended —

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

“(1A) A taxable supply of furniture, furnishings, fittings, appliances or effects, that is made together with a taxable supply of immovable property

mentioned in paragraph (1), is a prescribed supply for the purpose of section 38(5) of the Act.”; and

- (b) by inserting, immediately after the words “a company” in paragraph (a) of the definition of “special purpose vehicle” in paragraph (2), the words “or limited liability partnership”.

Amendment of regulation 108

6. Regulation 108 of the principal Regulations is amended by inserting, immediately after “13”, “, 13A, 13B”.

[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]

Made on 31 October 2017.

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