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No. S 691

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

**GOODS AND SERVICES TAX
(GENERAL) (AMENDMENT NO. 2)
REGULATIONS 2011**

In exercise of the powers conferred by sections 19(10), 21(7A), 21B(1), 27(1), 27A(1), 33A(1), 37A(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 No. 2) Regulations 2011 and shall come into operation on 1st January 2012.

New regulation 42A

2. The Goods and Services Tax (General) Regulations (Rg 1) (referred to in these Regulations as the principal Regulations) are amended by inserting, immediately after regulation 42, the following regulation:

“Repayment of tax to persons in business overseas

42A.—(1) Where a taxable person (referred to in this regulation as the importer) imports goods belonging to another person (referred to in this regulation as the owner), the importer may make a claim to the Comptroller on behalf of the owner for the repayment of the tax paid on the importation of the goods if the following conditions are satisfied:

- (a) the owner is a person referred to in paragraph (2);
- (b) the goods are imported only for any purpose specified in paragraph (3); and
- (c) the importer satisfies paragraph (4).

(2) For the purposes of paragraph (1)(a), the owner must be a person —

- (a) who is carrying on a business in a country other than Singapore and does not belong in Singapore;
- (b) who is not a taxable person; and
- (c) who, if the owner had been a taxable person in Singapore and had imported the goods himself, would have incurred the tax on the importation of the goods as his input tax.

(3) For the purposes of paragraph (1)(b), the goods must be imported only for any of the following purposes:

- (a) being used as a tool or as machinery for the purpose of applying to goods or carrying out on goods a process where, following the process, the goods are supplied by the importer to the owner;
- (b) in relation to goods that are parts or components, being installed or fitted onto a ship or an aircraft;
- (c) storage in or transit through Singapore;
- (d) forming the subject of any exhibition or convention;
- (e) applying to goods or carrying out on goods any process;
- (f) in relation to goods which are leased from the owner, being used in Singapore.

(4) For the purpose of paragraph (1)(c), the importer must satisfy the following:

- (a) the importer receives possession of the goods upon their importation;
- (b) the importer —
 - (i) carries out any purpose specified in paragraph (3) in relation to the imported goods, and, after the purpose has been carried out, to the satisfaction of the Comptroller —
 - (A) in the case of any purpose referred to in paragraph (3)(a), (c), (d) and (f), exports the goods;
 - (B) in the case of the purpose referred to in paragraph (3)(b), installs or fits the goods onto a ship or an aircraft; and

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- (C) in the case of the purpose referred to in paragraph (3)(e), exports the goods to or on which the process has been applied or carried out; or
 - (ii) where, in order to carry out any purpose specified in paragraph (3) in relation to the goods, the goods are required to be delivered to a third person, does the following to the satisfaction of the Comptroller:
 - (A) delivers the goods to the third person; and
 - (B) after the purpose has been carried out, receives the goods (including, in the case of the purpose referred to in paragraph (3)(e), the goods to or on which the process has been applied or carried out) back from the third person and —
 - (BA) in the case of any purpose referred to in paragraph (3)(a), (c), (d) and (f), exports the goods;
 - (BB) in the case of the purpose referred to in paragraph (3)(b), installs or fits the goods onto a ship or an aircraft; and
 - (BC) in the case of the purpose referred to in paragraph (3)(e), exports the goods to or on which the process has been applied or carried out;
 - (c) for the purpose of paragraph (b), the importer ensures that the export, or the installation or fitting onto a ship or an aircraft, as the case may be, of the goods is carried out before —
 - (i) the expiry of 3 years (or such other period as may be determined by the Comptroller in any particular case) from and including the date the goods were first imported into Singapore under paragraph (1); or
 - (ii) the date the importer ceases to be a taxable person, whichever is the earlier;

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- (d) the importer retains control over the imported goods (including, in the case of the purpose referred to in paragraph (3)(e), the goods to or on which the process has been applied or carried out) at all times during the period when the goods are in Singapore; and
 - (e) the importer does not obtain re-imburement of any tax paid by him in relation to the importation of the goods.

(5) Any importer making a claim for a repayment of tax under paragraph (1) shall do so by including such amount of tax as input tax in his return for the prescribed accounting period during which the goods were imported.

(6) Subject to paragraph (7), where an importer who has been repaid the tax —

- (a) made his claim for the repayment using any false, misleading or inaccurate information; or
- (b) fails to satisfy the conditions specified in paragraph (4),
he shall —
 - (i) pay to the Comptroller without demand the amount of tax repaid under paragraph (1); and
 - (ii) include the amount of tax in sub-paragraph (i) as output tax in his return.

(7) The Comptroller may, in any case at his discretion, waive the application of paragraph (6) if the importer is able to satisfy the Comptroller —

- (a) that the importer disposed of the imported goods —
 - (i) due to obsolescence or spoilage of the goods; or
 - (ii) on the instructions of the owner;
- (b) that the imported goods were lost or destroyed through fire, flood or theft;
- (c) that the importer supplied the imported goods (including, in the case of the purpose referred to in paragraph (3)(e), the goods to or on which the process has been applied or carried out) on the instructions of the owner and the importer accounts for tax on the value of the supply pursuant to section 33(2) of the Act; or

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- (d) that the importer supplied the imported goods at an exhibition or a convention and the importer accounts for tax on the value of the supply pursuant to section 33(2) of the Act.
- (8) For the purpose of this regulation, a person shall be treated as belonging in Singapore if —
- (a) he has in Singapore a business establishment or some other fixed establishment and no such establishment elsewhere;
 - (b) he has no such establishment in any country but his usual place of residence is in Singapore; or
 - (c) he has such establishments both in Singapore and elsewhere and the establishment of his which is most directly concerned with the supply is in Singapore.
- (9) For the purposes of paragraph (8) —
- (a) a person carrying on a business through a branch or an agency in any country shall be treated as having a business establishment there; and
 - (b) “usual place of residence”, in relation to a body corporate, means the place where it is incorporated or otherwise legally constituted.
- (10) In this regulation —
- “aircraft” and “ship” have the same meanings as in section 21(4) of the Act;
- “process”, in relation to goods, includes (but is not limited to) subjecting the goods to any treatment.”.

Amendment of regulation 45

3. Regulation 45 of the principal Regulations is amended —
- (a) by inserting, immediately after the words “removed from customs control into the customs territory by the taxable person” in paragraph (1)(b), the words “(and accordingly imported by the taxable person)”; and
 - (b) by inserting, immediately after paragraph (1), the following paragraph:
 - “(1A) The reference in paragraph (1) to goods that are imported by the taxable person in the course or furtherance

of any business carried on by him shall include goods which are consigned to the taxable person as recipient in order for the taxable person to make supplies (other than supplies referred to in section 22 of the Act) using or in relation to those goods, if the conditions referred to in regulation 42A(1)(a), (b) and (c) are satisfied, with —

- (a) the reference to the owner in that regulation read as a reference to the person who consigned the goods to the taxable person; and
- (b) the reference to the importer in that regulation read as a reference to the taxable person.”.

Amendment of regulation 45A

4. Regulation 45A of the principal Regulations is amended —

- (a) by inserting, immediately after the words “removed from customs control into the customs territory by the taxable person” in paragraph (1)(b), the words “(and accordingly imported by the taxable person)”; and
- (b) by inserting, immediately after paragraph (1), the following paragraph:

“(1A) The reference in paragraph (1) to goods that are imported by the taxable person in the course or furtherance of any business carried on by him shall include goods which are consigned to the taxable person as recipient in order for the taxable person to make supplies (other than supplies referred to in section 22 of the Act) using or in relation to those goods, if the conditions referred to in regulation 42A(1)(a), (b) and (c) are satisfied, with —

- (a) the reference to the owner in that regulation read as a reference to the person who consigned the goods to the taxable person; and
- (b) the reference to the importer in that regulation read as a reference to the taxable person.”.

Amendment of regulation 45C

5. Regulation 45C of the principal Regulations is amended —

- (a) by inserting, immediately after the words “removed from customs control into the customs territory by an approved

person” in paragraph (2)(a)(ii), the words “(and accordingly imported by the approved person)”;

(b) by deleting sub-paragraph (ii) of paragraph (2)(b) and substituting the following sub-paragraph:

“(ii) are removed from customs control into the customs territory by an approved person (and accordingly imported by the approved person) in the course or furtherance of any business carried on by him,”; and

(c) by inserting, immediately after paragraph (2), the following paragraphs:

“(2A) The reference in paragraph (2)(a) to goods that are imported by the approved person in the course or furtherance of any business carried on by him shall include goods which are consigned to the approved person as recipient in order for the approved person to make supplies (other than supplies referred to in section 22 of the Act) using or in relation to those goods, if the conditions referred to in regulation 42A(1)(a), (b) and (c) are satisfied, with —

(a) the reference to the owner in that regulation read as a reference to the person who consigned the goods to the taxable person; and

(b) the reference to the importer in that regulation read as a reference to the approved person.

(2B) The reference in paragraph (2)(b) to qualifying aircraft parts that are imported by the approved person in the course or furtherance of any business carried on by him shall include qualifying aircraft parts which are consigned to the approved person as recipient in order for the approved person to make supplies (other than supplies referred to in section 22 of the Act) using or in relation to those goods.”.

Amendment of regulation 45D

6. Regulation 45D of the principal Regulations is amended —

(a) by inserting, immediately after the words “removed from customs control into the customs territory by the taxable person” in paragraph (1)(a)(ii), the words “(and accordingly imported by the taxable person)”;

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

“(1A) The reference in paragraph (1)(a) to goods that are imported by the taxable person in the course or furtherance of any business carried on by him shall include goods which are consigned to the taxable person as recipient in order for the taxable person to make supplies (other than supplies referred to in section 22 of the Act) using or in relation to those goods, if the conditions referred to in regulation 42A(1)(a), (b) and (c) are satisfied, with —

(a) the reference to the owner in that regulation read as a reference to the person who consigned the goods to the taxable person; and

(b) the reference to the importer in that regulation read as a reference to the taxable person.”;

(c) by deleting the word “Where” in paragraph (12) and substituting the words “Unless the Comptroller otherwise allows, where”; and

(d) by deleting the word “or” at the end of sub-paragraph (a) of paragraph (12), and by inserting immediately thereafter the following sub-paragraph:

“(ab) fails to comply with any condition or requirement imposed by the Comptroller under paragraph (4); or”.

Amendment of regulation 46

7. Regulation 46 of the principal Regulations is amended —

(a) by deleting the words “to provide treatment or processing of goods” in paragraph (1)(a) and substituting the words “to apply to or carry out on goods any process”;

(b) by deleting the words “treatment or” in paragraph (1)(b);

(c) by deleting paragraph (2) and substituting the following paragraphs:

“(2) Subject to paragraph (3), where a taxable person is an approved contract manufacturer —

(a) goods from outside Singapore which —

(i) enter Singapore under customs control; and

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- (ii) are removed from customs control into the customs territory by the taxable person (and accordingly imported by the taxable person) in the course or furtherance of any business carried on by him,

not being goods which are subject to a duty (whether customs duty or excise duty or both), may be removed without payment of the tax chargeable on the importation of the goods; and

- (b) the supplies that the taxable person makes, which comprise any process being applied to or carried out on goods under a contract with and directly benefitting an overseas person, shall be disregarded for the purposes of the Act if the Comptroller is satisfied that, after the process has been applied to or carried out on the goods —

- (i) the taxable person —

- (A) delivers the goods to an approved person or to a customer of the overseas person; or

- (B) exports the goods; or

- (ii) where the goods are of an unsatisfactory standard or quality or are in excess of the amount required, the taxable person or any other person destroys or disposes of the goods.

(2A) The reference in paragraph (2)(a) to goods that are imported by the taxable person in the course or furtherance of any business carried on by him shall include goods which are consigned to the taxable person as recipient —

- (a) in order for the taxable person to make supplies (other than supplies referred to in section 22 of the Act) using or in relation to those goods, if the conditions of regulation 42A(1)(a), (b) and (c) are satisfied, with —

- (i) the reference to owner in that regulation read as a reference to the person who consigned the goods to the taxable person; and

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- (ii) the reference to importer in that regulation read as a reference to the taxable person; and
 - (b) for the purposes of applying to or carrying out on goods any process under a contract with and directly benefitting an overseas person and, after application or carrying out of the process, the goods are, to the satisfaction of the Comptroller —
 - (i) exported by the taxable person;
 - (ii) delivered by the taxable person to an approved person or to a customer of the overseas person; or
 - (iii) where the goods are of an unsatisfactory standard or quality or are in excess of the amount required, destroyed or disposed of by the taxable person or any other person.”;
 - (d) by inserting, immediately after paragraph (3), the following paragraph:
 - “(3A) Where goods are supplied to an overseas person in Singapore and delivered to an approved contract manufacturer for the purposes of applying to or carrying out on goods any process under a contract with and directly benefitting an overseas person —
 - (a) the goods shall be treated as having been supplied to the approved contract manufacturer in the course or furtherance of his business; and
 - (b) the approved contract manufacturer shall be entitled to claim a deduction of input tax on the supply referred to in sub-paragraph (a) under section 19 of the Act as if the whole of the input tax were allowable under section 20 of the Act, if —
 - (i) the approved contract manufacturer pays the tax on such supply of goods; or
 - (ii) the overseas person pays the tax on the supply of goods to him in Singapore, and the approved contract manufacturer makes a refund to the overseas person of the amount of the tax.”;

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- (e) by deleting sub-paragraph (b) of paragraph (4) and substituting the following sub-paragraph:
- “(b) he receives specified goods from an approved contract manufacturer which he subsequently —
- (i) delivers on behalf of the overseas person to another approved contract manufacturer or a customer of the overseas person; or
 - (ii) exports;”;
- (f) by deleting the words “where specified goods have been treated or processed” in paragraph (14) and substituting the words “where a process has been applied to or carried out on goods”;
- (g) by deleting sub-paragraph (a) of paragraph (14) and substituting the following sub-paragraph:
- “(a) the approved contract manufacturer delivers the goods on behalf of the overseas person to a customer of the overseas person;”;
- (h) by deleting the comma at the end of sub-paragraph (b) of paragraph (14) and substituting the word “; or”, and by inserting immediately thereafter the following sub-paragraph:
- “(c) where the goods are of an unsatisfactory standard or quality or are in excess of the amount required, the goods are destroyed or disposed of by the approved person or any other person, and consideration is received by the approved person or the overseas person upon the destruction or disposal;”;
- (i) by deleting the full-stop at the end of sub-paragraph (c) of paragraph (15) and substituting a semi-colon, and by inserting immediately thereafter the following sub-paragraph:
- “(d) in the case of goods that are of an unsatisfactory standard or quality or are in excess of the amount required, whenever the approved person or overseas person receives the consideration upon the destruction or disposal of the goods.”;
- (j) by inserting, immediately after the words “approved person” in paragraph (18)(d), the words “has made an incorrect claim for deduction of input tax in contravention of paragraph (3A), or”;

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- (k) by deleting the word “Where” in paragraph (19) and substituting the words “Unless the Comptroller otherwise allows, where”;
- (l) by deleting paragraph (19A) and substituting the following paragraph:
- “(19A) Where specified goods are not exported, an approved person who receives the goods from another approved person shall deliver the goods only to a person who is —
- (a) an approved person or a customer of the overseas person; or
- (b) where the goods are of an unsatisfactory standard or quality or are in excess of the amount required, a person for the intended destruction or disposal of such goods.”; and
- (m) by deleting the definition of “specified goods” in paragraph (20) and substituting the following definitions:
- ““specified goods” means goods to or on which a process has been applied or carried out;
- “process”, in relation to goods, includes (but is not limited to) subjecting the goods to any treatment.”.

Amendment of regulation 63

- 8.** Regulation 63 of the principal Regulations is amended —
- (a) by deleting the words “section 19(7) and (8) of the Act” and substituting the words “section 19(8) of the Act and paragraphs (2) and (3)”;
- (b) by renumbering the regulation as paragraph (1) of that regulation, and by inserting immediately thereafter the following paragraphs:
- “(2) Notwithstanding paragraph (1), where the Comptroller makes a reasonable request for information relating to the payment claimed before the expiry of the period within which the Comptroller is required to make the payment as required by that paragraph or this paragraph, as the case may be, he shall make the payment within 3 months after the receipt by him of all the information so requested.

(3) Notwithstanding paragraph (1), where section 19(7) of the Act applies, the Comptroller shall —

- (a) make the payment within 3 months after the taxable person has submitted the returns;
- (b) make the payment within 3 months after the receipt by the Comptroller of all the information requested by him; or
- (c) make payment of any amount remaining after deducting any of the tax or penalty which the taxable person is liable to pay, within 3 months after the deduction,

as the case may be.”.

Amendment of regulation 64

9. Regulation 64 of the principal Regulations is amended —

- (a) by deleting the words “Subject to paragraph (2), where” in paragraph (1) and substituting the word “Where”; and
- (b) by deleting paragraph (2).

New regulations 106A and 106B

10. The principal Regulations are amended by inserting, immediately after regulation 106, the following regulations:

“Zero-rating of supplies to approved marine customers

106A.—(1) Subject to this regulation, a supply by any taxable person relating to goods to be used for a prescribed purpose to another taxable person who is an approved marine customer shall be zero-rated.

(2) Any taxable person who wishes to be an approved marine customer for the purpose of paragraph (1) may make an application to the Comptroller for such approval if he is eligible to do so under paragraph (4).

(3) Every application under paragraph (2) shall —

- (a) be made in such form and manner as the Comptroller may determine; and
- (b) give a full and true account of the particulars or information furnished.

(4) A taxable person is eligible to make an application under paragraph (2) if he satisfies the Comptroller that —

- (a) he is principally engaged in business activities approved by the Comptroller in the shipping or marine industry;
- (b) he makes substantial supplies in the course or furtherance of his business and satisfies such requirements as the Comptroller may determine;
- (c) his accounting and internal control systems are able to meet such accounting standards as the Comptroller may require;
- (d) he has faithfully observed and complied with all duties and obligations relating to his liability to pay customs and excise duties, income tax, property tax and goods and services tax; and
- (e) he is able to comply with such other conditions as the Comptroller may impose for the protection of revenue.

(5) The Comptroller may, on an application made under paragraph (2), approve the application on such conditions or requirements as he may, in his discretion, impose.

(6) The Comptroller may, in granting approval under paragraph (5), require the applicant to furnish security in such form and amount and to make arrangements for the payment of taxes as the Comptroller may determine.

(7) An approval granted under paragraph (5) shall have effect for such period as the Comptroller may determine.

(8) An approved marine customer shall immediately notify the Comptroller of any change in particulars furnished, the security given, or the arrangements for the payment of taxes.

(9) The Comptroller may, at any time, by notice in writing, vary or revoke any approval granted under this regulation if the Comptroller is satisfied that the approved marine customer —

- (a) has provided any false, misleading or inaccurate declaration or information in his application under paragraph (3);
- (b) has at any time ceased to satisfy any of the requirements for eligibility under paragraph (4); or

(c) has failed to comply with any condition or requirement imposed by the Comptroller under paragraph (5).

(10) A taxable person to whom approval has been granted under paragraph (5) shall not use the approval, and shall take all steps to ensure that no other person uses the approval, except for the purposes for which the approval was granted.

(11) Where in any accounting period, the approved marine customer uses or forms an intention to use the goods referred to in paragraph (1) for a purpose other than the prescribed purpose, the approved marine customer shall, in the return for that accounting period, account for the tax which would, but for this regulation, have been chargeable on the supply to the approved marine customer, as output tax in his return.

(12) Where in any accounting period, the approved marine customer ceases to be approved for the purposes of section 21B of the Act, he shall, immediately before his approval ceases account for the tax which would, but for this regulation, have been chargeable on the supply to him of the goods which have not been used for any prescribed purpose, as output tax in his return.

(13) Unless the Comptroller otherwise allows, if any condition or restriction imposed under this regulation or by the Comptroller is not complied with, the approved marine customer shall —

(a) pay to the Comptroller without demand an amount equal to the tax which would, but for this regulation, have been chargeable on the supply to the approved marine customer; and

(b) include the amount of tax as output tax in his return.

(14) In this regulation, goods are used for a prescribed purpose if they are or are to be used by the approved marine customer in the course of his business —

(a) as stores or fuel on a ship;

(b) for installation on a ship; or

(c) in the maintenance or operation of a ship.

(15) In this regulation —

“approved marine customer” means a taxable person whose application to be an approved marine customer has been granted by the Comptroller under paragraph (5);

“ship” means any ship (including an oil rig) but does not include any ship —

- (a) that is licensed under the Maritime and Port Authority of Singapore Act (Cap. 170A) as a harbour craft or pleasure craft;
- (b) in respect of which a vessel permit has been granted by the Public Utilities Board under regulations made under the Public Utilities Act (Cap. 261); or
- (c) that is designed or adapted for use for recreation or pleasure.

Specialised Warehouses Scheme

106B.—(1) Subject to this regulation, a taxable person may make an application to the Comptroller for approval for one or more of his warehouses or other premises to be an approved warehouse for the purposes of sections 21(3)(y) and 21C of the Act if the conditions set out under paragraph (3) are satisfied.

(2) Every application under paragraph (1) shall —

- (a) be made in such form and manner as the Comptroller may determine; and
- (b) give a full and true account of the particulars or information furnished.

(3) A taxable person is eligible to make an application under paragraph (2) if he satisfies the Comptroller that —

- (a) the warehouse or other premises are licensed as a bonded warehouse under Part XIV of these Regulations;
- (b) he is the licensee of the bonded warehouse referred to in sub-paragraph (a);
- (c) the warehouse or other premises are wholly used by the taxable person for his business of storing goods prescribed under the Ninth Schedule of the Goods and Services Tax (International Services) Order (O 1) other than the goods of the taxable person;
- (d) the proportion of customers of the taxable person who belong in a country outside Singapore satisfies such requirement as the Comptroller may determine;

- (e) the proportion of goods prescribed under the Ninth Schedule of the Goods and Services Tax (International Services) Order removed or to be removed from the warehouse for export satisfies such requirement as the Comptroller may determine;
 - (f) the taxable person has faithfully observed and complied with all duties and obligations relating to his liability to pay customs and excise duties, income tax, property tax and goods and services tax; and
 - (g) the taxable person is able to comply with such other conditions as the Comptroller may impose for the protection of revenue.
- (4) The Comptroller may, on an application made under paragraph (2), approve the application on such conditions or requirements as he may, in his discretion, impose.
- (5) An approval granted under paragraph (4) shall have effect for such period as the Comptroller may determine.
- (6) A taxable person shall immediately notify the Comptroller of any change in the particulars or information furnished under paragraph (2).
- (7) The Comptroller may, at any time, by notice in writing, vary or revoke any approval granted under this regulation if the Comptroller is satisfied that the approved warehouse or the taxable person, as the case may be —
- (a) has provided any false, misleading or inaccurate declaration or information in his application under paragraph (2);
 - (b) has at any time ceased to satisfy any of the requirements for eligibility under paragraph (3); or
 - (c) has failed to comply with any condition or requirement imposed by the Comptroller under paragraph (4).
- (8) Unless the Comptroller otherwise allows, where the taxable person referred to in paragraph (1) who made an application in respect of a warehouse or other premises fails to comply with any condition or requirement imposed by the Comptroller under paragraph (4) in respect of the approval of that warehouse or other premises, the taxable person shall —

- (a) pay to the Comptroller without demand the amount of tax that would, but for section 21(3)(y) or 21C of the Act, be chargeable on any supply referred to therein (whether made by the taxable person or any other person) and taking place on or after the date of failure to comply with the condition or requirement up to and including the eve of the earliest of the following days:
- (i) the day the approval of the warehouse or other premises is revoked under paragraph (7);
 - (ii) the day the warehouse or other premises otherwise cease to be an approved warehouse; or
 - (iii) the day the failure is rectified; and
- (b) include the amount of tax in respect of such supply under sub-paragraph (a) as output tax in his return.”.

Amendment of regulation 108

11. Regulation 108 of the principal Regulations is amended —

- (a) by deleting the words “45A(3A), (4A), (6A), (7), (8), (10) or (10B), 45B, 45C(5)(b) and (10), 45D(3)(b), (5), (10) and (11), 46(5)(b), (9), (11), (12) and (14),” and substituting the words “45A(3A), (4A), (6A), (7), (8) or (10), 45B, 45C(5)(b) or (10), 45D(3)(b), (5), (10) or (11), 46(5)(b), (9), (11), (12) or (14),”; and
- (b) by deleting the words “or 106(2) or (4)” and substituting the words “, 106(2) or (4), 106A(3)(b), (8) or (10) or 106B(2)(b) or (6)”.

[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]

Made this 22nd day of December 2011.

CHAN LAI FUNG
Permanent Secretary
(Finance) (Performance),
Ministry of Finance,
Singapore.

[MOF(R) 60.1.0013 v.38; AG/LLRD/SL/117A/2010/3 Vol. 2]

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