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No. S 709

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

**GOODS AND SERVICES TAX (GENERAL)
(AMENDMENT NO. 3) REGULATIONS 2015**

In exercise of the powers conferred by sections 20 and 86(1) of the Goods and Services Tax Act, the Minister for Finance makes the following Regulations:

Citation and commencement

1. These Regulations may be cited as the Goods and Services Tax (General) (Amendment No. 3) Regulations 2015 and come into operation on 18 November 2015.

Amendment of regulation 37

2. Regulation 37 of the Goods and Services Tax (General) Regulations (Rg 1) is amended by deleting paragraph (4) and substituting the following paragraph:

“(4) Subject to paragraph (5), paragraph (2) does not apply where the input tax deducted in respect of a supply of land made to a taxable person has ceased to be attributable to a taxable supply of land which the taxable person intended to make, because the taxable person uses or forms an intention to use the land for making —

- (a) both taxable supplies, and exempt supplies referred to in paragraph 2(c) of Part I of the Fourth Schedule to the Act; or
- (b) such exempt supplies.”.

Amendment of regulation 38

3. Regulation 38 of the Goods and Services Tax (General) Regulations is amended by deleting paragraph (4) and substituting the following paragraph:

“(4) Subject to paragraph (5), paragraph (2) does not apply where the input tax was deemed to have been deducted in respect of land supplied to the transferee which is no longer to be used to make a taxable supply of land, because the transferee uses or forms an intention to use the land for making —

- (a) both taxable supplies, and exempt supplies referred to in paragraph 2(c) of Part I of the Fourth Schedule to the Act; or
- (b) such exempt supplies.”.

*[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]*

Made on 11 November 2015.

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

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