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

**GOODS AND SERVICES TAX (GENERAL)
(AMENDMENT NO. 3) REGULATIONS 2021**

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

Citation and commencement

1.—(1) These Regulations are the Goods and Services Tax (General) (Amendment No. 3) Regulations 2021.

(2) Regulation 2(*b*) and (*c*) is deemed to have come into operation on 1 September 2020.

(3) Regulation 2(*a*), (*d*), (*e*) and (*f*) comes into operation on 1 October 2021.

Amendment of regulation 25

2. Regulation 25(1) of the Goods and Services Tax (General) Regulations (Rg 1) is amended —

(*a*) by inserting, immediately after the definition of “club subscription fee”, the following definition:

““COVID-19” means the infectious disease known as Coronavirus Disease 2019;”;

(*b*) by deleting paragraph (i) of the definition of “medical and accident insurance premium” and substituting the following paragraph:

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- “(i) under the provisions of the Work Injury Compensation Act (Cap. 354) as in force before 1 September 2020 or the Work Injury Compensation Act 2019 (Act 27 of 2019) where —
 - (A) such insurance is obligatory under either of the Acts; or
 - (B) the payment of compensation is obligatory under either of the Acts; or”;
 - (c) by deleting the words “but does not include expenses incurred under the provisions of the Work Injury Compensation Act to any workman employed by him where such expenses is obligatory under that Act or any collective agreement within the meaning of the Industrial Relations Act” in the definition of “medical expenses” and substituting the words “but does not include expenses incurred under the provisions of the Work Injury Compensation Act as in force before 1 September 2020 or the Work Injury Compensation Act 2019 to any workman employed by the taxable person where such expenses are obligatory under either of the Acts or any collective agreement within the meaning of the Industrial Relations Act”;
 - (d) by deleting the definition of “medical expenses” and substituting the following definitions:
 - ““medical expenses” means any of the following medical expenses incurred in connection with the provision of medical treatment to any person employed by a taxable person:
 - (a) expenses incurred in or in connection with the provision of maternity health care, natal care, and preventive and therapeutic treatment;

- (b) expenses incurred in or in connection with the provision of any medical facility by the taxable person,

but does not include any of the following:

- (c) expenses incurred under the provisions of the Work Injury Compensation Act as in force before 1 September 2020 or the Work Injury Compensation Act 2019 to any workman employed by the taxable person where such expenses are obligatory under either of the Acts or any collective agreement within the meaning of the Industrial Relations Act;
- (d) expenses incurred in or in connection with the provision of medical treatment to any person employed by the taxable person, or the provision of any medical facility or medical practitioner, where —
 - (i) the person undergoes the medical treatment, or the medical facility or medical practitioner is provided, pursuant to or in connection with any written law concerning the medical treatment or the provision of the medical facility or medical practitioner, as the case may be; and

(ii) the Comptroller is satisfied that the medical treatment is required, or the medical facility or medical practitioner is provided, on account of the nature of the person's work or work environment;

(e) expenses incurred in or in connection with the provision of medical treatment to any person employed by the taxable person, where —

(i) the medical treatment relates to COVID-19;

(ii) the person undergoes such medical treatment pursuant to or in connection with any written advisory (including any industry circular) issued by, or posted on a website of, the Government or a public authority; and

(iii) the Comptroller is satisfied that such medical treatment is required on account of the nature of the person's work or work environment;

“medical facility” means any premises set aside for use as a facility at which any medical treatment is available or may be provided;”;

(e) by inserting, immediately after the word “diagnosing” in the definition of “medical treatment”, the words “or preventing”; and

(f) by inserting, immediately after the definition of “motor car”, the following definition:

““public authority” means a body established or constituted by or under a public Act to perform or discharge a public function;”.

*[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]*

Made on 29 September 2021.

TAN CHING YEE
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Ministry of Finance,
Singapore.*

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