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

**GOODS AND SERVICES TAX
(GENERAL) (AMENDMENT)
REGULATIONS 2014**

In exercise of the powers conferred by sections 27, 27A, 33B, 37(5), 41 and 86(1) of the Goods and Services Tax Act, the Minister for Finance hereby makes the following Regulations:

Citation and commencement

1.—(1) These Regulations may be cited as the Goods and Services Tax (General) (Amendment) Regulations 2014 and shall, with the exception of regulations 7 and 8, come into operation on 1 January 2015.

(2) Regulation 7 shall be deemed to have come into operation on 31 January 2013.

(3) Regulation 8 shall be deemed to have come into operation on 31 October 2013.

New regulation 42B

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 42A, the following regulation:

“Claim for input tax on import of processed goods

42B.—(1) Subject to compliance with all conditions specified in paragraph (2) in the circumstances described in section 33B(1) of the Act, a taxable person may claim the tax paid or payable by the taxable person on the import of the goods back into Singapore as his input tax under section 19 of the Act as if the

whole of the input tax were allowable under section 20 of the Act.

(2) The conditions for the purposes of paragraph (1) are as follows:

- (a) the taxable person imports the goods back into Singapore within 6 months after the goods were removed from Singapore, or such longer period as the Comptroller may allow in any particular case;
- (b) the taxable person retains control over the goods from the time his customer consigns the goods to him to the time the taxable person delivers the goods (after the goods are imported back into Singapore) to his customer or to any other person in accordance with the instructions of his customer;
- (c) the taxable person does not obtain reimbursement of the tax paid by him on the importation of the goods;
- (d) no process that is not part of the supply made by the taxable person to his customer is applied to or carried out on the goods (including any process by which any additional goods are added to the goods);
- (e) the supply made by the taxable person to his customer takes place before the taxable person ceases to be a taxable person;
- (f) the taxable person complies with regulation 61(1) and (2) in claiming the tax paid or payable on the importation of the goods as his input tax;
- (g) the taxable person complies with all conditions or restrictions imposed by the Comptroller for the protection of revenue.

(3) Where the taxable person fails to satisfy any condition (including any condition subsequent) specified in paragraph (2), he must —

- (a) pay to the Comptroller without demand the amount of tax allowed to him under paragraph (1); and

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- (b) include the amount referred to in sub-paragraph (a) as output tax in his return filed for the prescribed accounting period in which he fails to satisfy the condition.”.

Amendment of regulation 45

3. Regulation 45 of the principal Regulations is amended —

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

“(1B) The reference in paragraph (1) to goods that are imported by a taxable person in the course or furtherance of any business carried on by the taxable person includes goods in respect of which that taxable person would be entitled to claim the tax paid or payable on the importation of the goods as input tax under regulation 42B.”; and

- (b) by deleting paragraph (8) and substituting the following paragraph:

“(8) Where the taxable person approved by the Comptroller —

- (a) fails to comply with any condition or requirement imposed by the Comptroller under paragraph (3); or

- (b) in relation to the goods referred to in paragraph (1B), fails to satisfy any condition specified in regulation 42B(2)(a) to (e) and (g),

the taxable person must, unless otherwise allowed by the Comptroller —

- (i) pay to the Comptroller without demand the amount of tax chargeable on the importation to which the failure to comply relates; and

- (ii) include the amount of tax referred to in sub-paragraph (i) as output tax in his return.”.

Amendment of regulation 45D**4. Regulation 45D of the principal Regulations is amended —**

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

“(1B) The reference in paragraph (1) to goods that are imported by a taxable person in the course or furtherance of any business carried on by the taxable person includes goods in respect of which that taxable person would be entitled to claim the tax paid or payable on the importation of the goods as input tax under regulation 42B.”; and

(b) by inserting, immediately after sub-paragraph (a) of paragraph (12), the following sub-paragraph:

“(aa) in relation to the goods referred to in paragraph (1B), fails to satisfy any condition specified in regulation 42B(2)(a) to (e) and (g) in relation to those goods;”.

Amendment of regulation 46**5. Regulation 46 of the principal Regulations is amended —**

(a) by inserting, immediately after paragraph (2A), the following paragraph:

“(2B) The reference in paragraph (2)(a) to goods that are imported by a taxable person in the course or furtherance of any business carried on by the taxable person includes goods in respect of which that taxable person would be entitled to claim the tax paid or payable on the importation of the goods as input tax under regulation 42B.”;

(b) by deleting the word “or” at the end of paragraph (19)(a); and

(c) by inserting, immediately after sub-paragraph (a) of paragraph (19), the following sub-paragraph:

“(aa) in relation to the goods referred to in paragraph (2B), an approved contract

manufacturer fails to satisfy any condition specified in regulation 42B(2)(a) to (e) and (g); or”.

Amendment of regulation 46A

6. Regulation 46A of the principal Regulations is amended —

(a) by inserting, immediately after paragraph (9), the following paragraph:

“(9A) The reference in paragraph (8)(a) to goods that are imported by a taxable person in the course or furtherance of any business carried on by the taxable person includes goods in respect of which that taxable person would be entitled to claim the tax paid or payable on the importation of the goods as input tax under regulation 42B.”; and

(b) by inserting, immediately after sub-paragraph (a) of paragraph (23), the following sub-paragraph:

“(aa) in relation to the goods referred to in paragraph (9A), has failed to satisfy any condition specified in regulation 42B(2)(a) to (e) and (g);”.

Amendment of regulation 92

7. Regulation 92 of the principal Regulations is amended —

(a) by deleting the definitions of “ “casino”, “casino operator”, “chips” and “game” ” and substituting the following definitions:

“ “casino”, “casino operator”, “chips”, “game” and “match play coupon” have the same meanings as in section 2(1) of the Casino Control Act (Cap. 33A);”; and

(b) by deleting the definitions of “ “match play coupon” and “rake” ” and substituting the following definition:

““rake” has the same meaning as in regulation 2 of the Casino Control (Casino Tax) Regulations 2010;”.

Amendment of regulation 103F

8. Regulation 103F(2) of the principal Regulations is amended by deleting the words “Notwithstanding regulation 5 of the Customs (Container) Regulations (Cap. 70, Rg 1), a” and substituting the word “A”.

Amendment of regulation 106A

9. Regulation 106A(1) of the principal Regulations is amended by deleting the words “a supply by any taxable person relating to goods” and substituting the words “a sale or letting on hire of goods by any taxable person”.

*[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]*

Made on 25 November 2014.

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