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REGULATION OF IMPORTS AND EXPORTS ACT
(CHAPTER 272A)

REGULATION OF IMPORTS AND EXPORTS
(DATA SHARING — OFFENCES)
REGULATIONS 2019

ARRANGEMENT OF REGULATIONS

Regulation

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In exercise of the powers conferred by section 3(2) of the Regulation of Imports and Exports Act, the Minister for Trade and Industry makes the following Regulations:

Citation and commencement

1. These Regulations are the Regulation of Imports and Exports (Data Sharing — Offences) Regulations 2019 and come into operation on 1 January 2020.

Definitions

2. In these Regulations —

“export permit information” means any particulars, information or document provided for the purpose of obtaining a permit under regulation 4 of the Regulation of Imports and Exports Regulations (Rg 1) to export any goods out of Singapore;

“IRAS” means the Inland Revenue Authority of Singapore established under section 3 of the Inland Revenue Authority of Singapore Act (Cap. 138A).

Disclosure to Comptroller of Goods and Services Tax

3.—(1) For the purposes of section 31(1)(iv), (v) and (vi) of the Act, the Director-General or an authorised officer may disclose any export permit information to the Comptroller of Goods and Services Tax for the purpose of —

(a) prosecuting an offence, or enabling the Comptroller of Goods and Services Tax or an investigation officer to investigate a suspected offence, under —

(i) section 46, 59, 61, 62, 63 or 64 of the Goods and Services Tax Act (Cap. 117A); or

(ii) regulation 108 of the Goods and Services Tax (General) Regulations (Cap. 117A, Rg 1); or

(b) enabling the Comptroller of Goods and Services Tax to enforce —

(i) section 45, 46 or 48 of the Goods and Services Tax Act; and

(ii) regulation 108 of the Goods and Services Tax (General) Regulations.

(2) In this regulation —

“Comptroller of Goods and Services Tax” means the Comptroller of Goods and Services Tax appointed under section 4 of the Goods and Services Tax Act, and includes a Deputy Comptroller or an Assistant Comptroller appointed under that section;

“investigation officer” means an officer of the IRAS charged with duties of investigation in respect of offences under the Goods and Services Tax Act.

Disclosure to Comptroller of Income Tax

4.—(1) For the purposes of section 31(1)(iv), (v) and (vi) of the Act, the Director-General or an authorised officer may disclose any export permit information to the Comptroller of Income Tax for the purpose of —

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- (a) prosecuting an offence, or enabling the Comptroller of Income Tax or an investigation officer to investigate a suspected offence, under —
- (i) section 94, 94A or 95 of the Income Tax Act (Cap. 134); or
 - (ii) section 96 or 96A of the Income Tax Act, unless the offence involves obtaining, or assisting any other person to obtain, a PIC bonus or a higher amount of PIC bonus; or
- (b) enabling the Comptroller of Income Tax to enforce section 72, 73, 74 or 74A of the Income Tax Act.
- (2) In this regulation —

“Comptroller of Income Tax” means the Comptroller of Income Tax appointed under section 3(1) of the Income Tax Act, and includes a Deputy Comptroller or an Assistant Comptroller appointed under that section;

“investigation officer” means an officer of the IRAS authorised under section 4(1) of the Income Tax Act to investigate offences under that Act;

“PIC bonus” means a payment under section 371A of the Income Tax Act.

Made on 10 December 2019.

GABRIEL LIM
*Permanent Secretary,
Ministry of Trade and Industry,
Singapore.*

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(To be presented to Parliament under section 3(4) of the Regulation of Imports and Exports Act).