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GOODS AND SERVICES TAX ACT (CHAPTER 117A)

GOODS AND SERVICES TAX (GENERAL) (AMENDMENT NO. 3) REGULATIONS 2019

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 2019 and, except for regulation 8(a), come into operation on 1 January 2020.

(2) Regulation 8(a) comes into operation on 28 January 2020.

Amendment of regulation 2

2. Regulation 2(1) of the Goods and Services Tax (General) Regulations (Rg 1) (called in these Regulations the principal Regulations) is amended —

(a) by inserting, immediately after the definition of “customs territory”, the following definition:

““non-specified taxable supply” means a taxable supply other than a specified supply;”;

(b) by inserting, immediately after the definition of “registration number”, the following definition:

““specified supply” means any of the following:

(a) a reverse charge supply;

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- (b) a supply of digital services (as defined in paragraph 2 of the Seventh Schedule to the Act) that is treated —
- (i) under paragraph 4(1) of that Schedule as being made by an operator of an electronic marketplace to a customer, instead of by the overseas underlying supplier making the supply through the electronic marketplace of the operator;
 - (ii) under paragraph 5(3)(b) of that Schedule as being made by an operator of an electronic marketplace to a customer; or
 - (iii) under paragraph 6(2)(b) of that Schedule as being made by an operator of an electronic marketplace to a registered person;”.

Amendment of regulation 3

3. Regulation 3 of the principal Regulations is amended —

- (a) by inserting, immediately after the words “regulation 4(2A)” in paragraph (1), the words “or (2B), as the case may be”;
- (b) by inserting, immediately after the words “regulation 4(2A)” in paragraph (2)(c), the words “or (2B) (as the case may be)”; and
- (c) by inserting, immediately after the word “fit” in paragraph (4), the words “including, where all members of the group are taxable persons registered under paragraph 1B of the First Schedule to the Act, a

condition that no claim may be made for any credit for any input tax of the representative member (including any amount treated as such under section 30 of the Act)”.

Amendment of regulation 4

4. Regulation 4 of the principal Regulations is amended —

(a) by deleting the word “Two” in paragraph (1) and substituting the words “Subject to paragraph (1A), 2”;

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

“(1A) For paragraph (1) to apply, all the taxable persons sought to be treated as members of the group must be —

(a) taxable persons other than registered (Seventh Schedule — pay only) persons; or

(b) registered (Seventh Schedule — pay only) persons.”;

(c) by deleting the words “A taxable person is eligible to be a representative member of a group referred to in paragraph (1) if the taxable person” in paragraph (2A) and substituting the words “For a group with members mentioned in paragraph (1A)(a), a member of the group is eligible to be a representative member of the group if the member”;

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

“(2B) For a group with members mentioned in paragraph (1A)(b), a member of the group is eligible to be a representative member of the group if the member —

(a) satisfies paragraph (2)(b), (c), (d) or (e); and

(b) appoints a section 33(1) agent to act on behalf of the group.”; and

(e) by inserting, immediately after paragraph (3), the following paragraph:

“(4) In this regulation, “section 33(1) agent” has the meaning given by section 33(5)(c) of the Act.”.

Amendment of regulation 6

5. Regulation 6(2) of the principal Regulations is amended —

(a) by inserting, immediately after the words “regulation 4(2A)” in sub-paragraph (a), the words “or (2B), as the case may be”; and

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

“(ba) any condition imposed by the Comptroller under regulation 3(4) is contravened; or”.

Amendment of regulation 28

6. Regulation 28 of the principal Regulations is amended by deleting the word “taxable” in paragraph (b) and substituting the words “non-specified taxable supplies”.

Amendment of regulation 29

7. Regulation 29(2) of the principal Regulations is amended —

(a) by deleting the words “making taxable supplies” in sub-paragraph (b) and substituting the words “making non-specified taxable supplies”;

(b) by deleting the words “making of taxable supplies” in sub-paragraph (c) and substituting the words “making of non-specified taxable supplies”; and

(c) by deleting sub-paragraph (i) of sub-paragraph (d) and substituting the following sub-paragraph:

“(i) subject to sub-paragraph (ii), there shall be attributed to taxable supplies such proportion of the input tax on such of those goods or services as are used or to be used by him in making both non-specified taxable supplies and exempt supplies as bears the same ratio to the total of such input tax as the value of non-specified taxable supplies made by him bears to the value of all supplies (other than specified supplies) made by him in the period; and”.

Amendment of regulation 34

8. Regulation 34 of the principal Regulations is amended —

(a) by deleting paragraph (e) and substituting the following paragraphs:

“(e) a moneylender required to be licensed under the Moneylenders Act (Cap. 188) or a currency trader;

(ea) a person required to be licensed under the Payment Services Act 2019 (Act 2 of 2019) to carry on a business of providing either or both of the following payment services:

(i) cross-border money transfer service;

(ii) money-changing service;”;

(b) by deleting the full-stop at the end of paragraph (i) and substituting a semi-colon, and by inserting immediately thereafter the following paragraph:

“(j) a trader of digital payment tokens.”.

Amendment of regulation 35

9. Regulation 35 of the principal Regulations is amended by deleting the words “all taxable” and substituting the words “all non-specified taxable supplies”.

Amendment of regulation 36

10. Regulation 36(1) of the principal Regulations is amended by inserting, immediately after the words “taxable supplies” in sub-paragraph (a), the words “(other than specified supplies)”.

Amendment of regulation 37

11. Regulation 37 of the principal Regulations is amended by deleting paragraph (1) and substituting the following paragraph:

“(1) This regulation applies where a taxable person has deducted an amount of input tax which has been attributed to taxable supplies because the taxable person intended to use the goods or services in making either —

- (a) non-specified taxable supplies; or
- (b) both non-specified taxable supplies and exempt supplies,

and during the relevant period and before that intention is fulfilled, the taxable person uses or forms an intention to use the goods or services concerned —

- (c) in making exempt supplies or both non-specified taxable supplies and exempt supplies, instead of non-specified taxable supplies only;
- (d) in making exempt supplies, instead of both non-specified taxable supplies and exempt supplies; or
- (e) in continuing to make both non-specified taxable supplies and exempt supplies, but reducing the proportion of non-specified taxable supplies to exempt supplies.”.

Amendment of regulation 38

12. Regulation 38 of the principal Regulations is amended —

(a) by deleting paragraph (1) and substituting the following paragraph:

“(1) This regulation applies to a transferee mentioned in section 34A of the Act where the assets transferred to the transferee are to be used in carrying on the same kind of business as that carried on by the transferor of the assets in making either —

(a) non-specified taxable supplies; or

(b) both non-specified taxable supplies and exempt supplies,

and during the relevant period, the transferee uses or forms an intention to use the assets —

(c) in making exempt supplies or both non-specified taxable supplies and exempt supplies, instead of non-specified taxable supplies only;

(d) in making exempt supplies, instead of both non-specified taxable supplies and exempt supplies; or

(e) in continuing to make both non-specified taxable supplies and exempt supplies, but reducing the proportion of non-specified taxable supplies to exempt supplies.”; and

(b) by deleting the words “taxable supplies” in paragraph (2) and substituting the words “non-specified taxable supplies”.

Amendment of regulation 39

13. Regulation 39 of the principal Regulations is amended by deleting paragraph (1) and substituting the following paragraph:

“(1) This regulation applies where a taxable person has incurred an amount of input tax which has not been attributed to taxable supplies because the taxable person intended to use the goods or services in making either —

- (a) exempt supplies; or
- (b) both non-specified taxable supplies and exempt supplies,

and during the relevant period and before that intention is fulfilled, he uses or forms an intention to use the goods or services concerned —

- (c) in making non-specified taxable supplies or both non-specified taxable supplies and exempt supplies, instead of exempt supplies only;
- (d) in making non-specified taxable supplies, instead of both non-specified taxable supplies and exempt supplies; or
- (e) in continuing to make both non-specified taxable supplies and exempt supplies, but increasing the proportion of non-specified taxable supplies to exempt supplies.”.

Amendment of regulation 40

14. Regulation 40(5) of the principal Regulations is amended by deleting the words “taxable supply” and substituting the words “non-specified taxable supply”.

Amendment of regulation 46A

15. Regulation 46A(17) of the principal Regulations is amended —

- (a) by deleting the words “making taxable supplies” in sub-paragraph (a) and substituting the words “making non-specified taxable supplies”; and
- (b) by deleting sub-paragraph (c) and substituting the following sub-paragraph:

“(c) in relation to input tax on goods or services used or to be used by him in making —

- (i) both exempt supplies mentioned in regulation 33 and non-specified taxable supplies; or
- (ii) exclusively exempt supplies mentioned in regulation 33,

the amount of such input tax, as being attributable to non-specified taxable supplies and supplies mentioned in section 20(2)(ab) of the Act, calculated in accordance with the formula $\frac{A+B+C}{D+C}$, where —

- (iii) A is the value of those non-specified taxable supplies made by him in the prescribed accounting period;
- (iv) B is the value of the supplies of investment precious metals directly following the refining of the goods into investment precious metals, made by him in Singapore in the prescribed accounting period;
- (v) C is the value of the supplies of investment precious metals directly following the refining of the goods into investment precious metals, made by him outside Singapore in the prescribed accounting period; and
- (vi) D is the value of all supplies (other than specified supplies) made by him in Singapore in the prescribed accounting period.”.

Amendment of regulation 68

16. Regulation 68(1) of the principal Regulations is amended by inserting, immediately after the words “taxable supplies” in sub-paragraph (a), the words “(other than reverse charge supplies)”.

Amendment of regulation 75

17. Regulation 75(3) of the principal Regulations is amended by inserting, immediately after the words “taxable supply”, the words “(other than a reverse charge supply)”.

Amendment of regulation 82

18. Regulation 82(1) of the principal Regulations is amended by inserting, immediately after the words “taxable supply” in the definition of “relevant supply”, the words “(other than a reverse charge supply)”.

Amendment of regulation 90G

19. Regulation 90G(1) of the principal Regulations is amended by deleting the words “from the end of the prescribed accounting period in which the tax on the reverse charge supply was accounted for” in sub-paragraph (b)(i) and substituting the words “commencing on the day the reverse charge supply was treated as taking place”.

*[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]*

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TAN CHING YEE
*Permanent Secretary,
Ministry of Finance,
Singapore.*

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