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GOODS AND SERVICES TAX ACT (CHAPTER 117A)

GOODS AND SERVICES TAX (GENERAL) (AMENDMENT NO. 2) REGULATIONS 2018

In exercise of the powers conferred by sections 11C(5), 15, 19, 25, 38A(6), 41 and 86(1) of the Goods and Services Tax Act, the Minister for Finance makes the following Regulations:

Citation and commencement

1. These Regulations are the Goods and Services Tax (General) (Amendment No. 2) Regulations 2018 and come into operation on 1 January 2019.

Amendment of regulation 11

2. Regulation 11 of the Goods and Services Tax (General) Regulations (Rg 1) (called in these Regulations the principal Regulations) is amended by inserting, immediately after paragraph (3), the following paragraph:

“(4) Without affecting paragraphs (1), (2) and (3), where section 38A of the Act applies, the tax invoice must also include —

- (a) the registration number of the customer; and
- (b) a statement sufficient to inform the customer of the relevant supply of goods or services for which the customer must account for and pay the tax on.”.

New regulation 15A

3. The principal Regulations are amended by inserting, immediately after regulation 15, the following regulation:

“Supplies of services excluded from section 11C(4) of Act

15A. The following supplies of services are excluded from the application of section 11C(4) of the Act:

- (a) a supply of services under a contract which provides for the retention of any part of the consideration by one party pending full and satisfactory performance of the contract, or any part of it, by the other party;
- (b) a supply of services (including, to avoid doubt, telecommunication services) for a period for a consideration the whole or part of which is determined or payable periodically or from time to time;
- (c) a supply of services comprising the right to use a benefit where the whole of the consideration for the supply (being in the nature of royalties or other similar payments) cannot be ascertained at the time the services are performed but only subsequently by a person other than the supplier of the services upon the use of the benefit;
- (d) a supply of services in the course of the construction, alteration, demolition, repair or maintenance of a building, or of any engineering work, under a contract which provides for payments for such supply to be made periodically or from time to time.”.

New Part IVA

4. The principal Regulations are amended by inserting, immediately after regulation 23, the following Part:

“PART IVA

PLACE WHERE RECIPIENT OF
SEVENTH SCHEDULE SUPPLY BELONGS

Place where recipient of Seventh Schedule supply belongs

24.—(1) This regulation applies in determining whether a customer receiving a Seventh Schedule supply belongs in Singapore.

(2) The customer belongs in Singapore if —

(a) details of the bank account from which the payment for the purchase of the services is made, or details of the customer’s payment account or payment card provided for the purchase, support the conclusion that the customer has his usual place of residence, or a business or some other fixed establishment which is most directly concerned with the purchase, in Singapore; and

(b) either of the following supports the conclusion that the customer has his usual place of residence, or a business or some other fixed establishment which is most directly concerned with the purchase, in Singapore:

(i) the customer’s billing address or home address or, in the case of a customer that is not an individual, the customer’s registered address;

(ii) the mobile country code, IP address or other information identifying the physical location of the device used by the customer to make the purchase.

(3) If the details mentioned in paragraph (2)(a) are not available or do not support the conclusion mentioned in that provision, the customer is taken to belong in Singapore if the matters in both sub-paragraphs (i) and (ii) of paragraph (2)(b) support that conclusion.

(4) The Comptroller may, in any particular case, allow the use of other means to determine if a customer is a person that belongs in Singapore.”.

Amendment of regulation 29

5. Regulation 29 of the principal Regulations is amended by inserting, immediately after paragraph (3), the following paragraph:

“(3A) In calculating the proportion under paragraph (2)(d), there must be excluded from the taxable supplies made by the taxable person mentioned in that provision, any prescribed supply or relevant supply of goods or services that the taxable person is required under section 38 or 38A of the Act to account for and pay tax on as customer.”.

Amendment of regulation 41A

6. Regulation 41A(3) of the principal Regulations is amended by inserting, immediately after the word “Act” in sub-paragraph (a), the words “, or is a taxable (Seventh Schedule) person other than a registered (Seventh Schedule — full) person”.

Amendment of regulation 42A

7. Regulation 42A(2) of the principal Regulations is amended by inserting, immediately after the words “taxable person” in sub-paragraph (b), the words “or is a registered (Seventh Schedule — pay only) person”.

Amendment of regulation 46

8. Regulation 46(20) of the principal Regulations is amended by inserting, immediately after the word “Act” in the definition of “overseas person”, the words “or is a registered (Seventh Schedule — pay only) person”.

Amendment of regulation 46A

9. Regulation 46A of the principal Regulations is amended by inserting, immediately after paragraph (24), the following paragraph:

“(25) In this regulation, “overseas person” has the same meaning as in regulation 46.”.

Amendment of regulation 52

10. Regulation 52 of the principal Regulations is amended —

- (a) by deleting the words “and (4)” in paragraph (2) and substituting the words “, (4), (6A) and (6C)”;
- (b) by inserting, immediately after paragraph (6), the following paragraphs:

“(6A) Where a customer is required under section 38A of the Act to account for and pay tax chargeable on a relevant supply of goods or services as if the customer were the supplier, then, despite the relevant supply taking place in a period under paragraph (2), (3) or (4) (for a first return) applicable to the customer, the customer may account for the tax chargeable on the relevant supply in a return for a period that —

(a) is subsequent to the period in which the relevant supply takes place; and

(b) is a period not later than the earlier of the following periods:

(i) the period which includes the last day of a period of 3 months after the day on which the relevant supply takes place;

(ii) the period for which a claim for input tax in relation to the relevant supply may be made under regulation 61 by the customer.

(6B) Paragraph (6A) does not apply to a customer that is granted an approval under regulation 68.

(6C) Where —

- (a) a customer is required under section 38A of the Act to account for and pay tax chargeable on a relevant supply of goods or services as if the customer were the supplier; and
- (b) the relevant supply of goods or services takes place —
 - (i) when the customer is an approved customer under paragraph (6D); and
 - (ii) in a prescribed accounting period or a longer period mentioned in section 20(4)(b) of the Act for which the customer is entitled to claim the full amount of input tax credit under sections 19 and 20 of the Act,

then, the customer need not account for the tax on the relevant supply (and must not claim for input tax relating to the relevant supply) in any return.

(6D) For the purpose of paragraph (6C), the Comptroller may approve a customer as an approved customer if —

- (a) the customer is entitled to claim the full amount of input tax credit under sections 19 and 20 of the Act for a prescribed accounting period or a longer period mentioned in section 20(4)(b) of the Act;
- (b) the customer does not, in the course of the business of the customer, supply the goods or services that are the subject of the

relevant supply of goods or services in question;

(c) the customer's accounting and internal control systems are able to meet such accounting and auditing standards as the Comptroller may require; and

(d) the customer has, to the satisfaction of the Comptroller, been complying with the duties and obligations of the customer under the Act in relation to the tax liability of the customer.

(6E) The Comptroller may grant an approval under paragraph (6D) subject to such conditions as the Comptroller thinks necessary for the protection of revenue.”; and

(c) by deleting the words “section 91(3)” in the definition of “effective date” in paragraph (8) and substituting the words “section 91(1) or (2)”.

New Part VIIIA

11. The principal Regulations are amended by inserting, immediately after regulation 66, the following Part:

“PART VIIIA

CUSTOMER ACCOUNTING

Relevant supplies of goods or services

66A.—(1) The supply of any of the following is prescribed for the purpose of the definition of “relevant supply of goods or services” in section 38A(10) of the Act:

(a) any mobile phone that —

(i) can transmit and receive spoken messages over a cellular network (whether or not it has any other function); and

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- (ii) has a screen size of 17.5 cm or less, measured diagonally from the top corner to a bottom corner, excluding the bezel,

but not if, at the time the customer enters into the contract to purchase the mobile phone, the customer subscribes to a mobile subscription plan (including a renewal or extension of an existing plan) with a licensed mobile telecommunications service provider for the supply of the service mentioned in sub-paragraph (a)(i) for the mobile phone that —

- (iii) does not involve the collection of advance payments for the use of the service; and
- (iv) is provided by the supplier of the mobile phone, or a person that is related to the supplier within the meaning of section 6 of the Companies Act (Cap. 50);

(b) any memory card that is an electronic flash memory data storage device used for storing digital information, but not any flash drive with an integrated USB interface;

(c) any off-the-shelf software that is not customised for a particular customer and —

- (i) is stored in a compact disc or similar storage medium which is provided as part of the supply; or
- (ii) is accessible using a product or licence key, or an activation code, or a similar key or code which is provided in or on any physical packaging as part of the supply,

but not if the software —

- (iii) is pre-loaded into any machinery or equipment (including any computer, whether a minicomputer, microcomputer, laptop or

desktop), and supplied as part of the machinery or equipment; or

- (iv) is provided to the customer as a back-up copy of the software provided to the customer.

(2) In this regulation, “licensed mobile telecommunications service provider” means a person licensed under section 5 of the Telecommunications Act (Cap. 323).

Excepted supplies of goods

66B. The following are prescribed as excepted supplies for the purpose of the definition of “excepted supply” in section 38A(10) of the Act:

- (a) any supply of goods for which regulations are made under section 23 of the Act for the reduction of tax chargeable on it;
- (b) any supply that may be made without payment of the tax chargeable on it, pursuant to regulations made under section 27 of the Act;
- (c) any transfer or disposal of goods for no consideration that is treated as a supply of goods by virtue of paragraph 5(1) of the Second Schedule to the Act.

Prescribed threshold

66C.—(1) \$10,000 is the threshold for the purpose of the definition of “relevant supply of goods or services” in section 38A(10) of the Act.

(2) The threshold in paragraph (1) does not apply to supplies of prescribed goods made by a supplier to a customer in a calendar year (called in this paragraph the applicable calendar year) if —

- (a) the supplier has made at least one supply (other than a zero-rated supply or an excepted supply) exceeding \$10,000 in value of prescribed goods to the customer in the calendar year immediately preceding the applicable calendar year;

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- (b) unless the Comptroller otherwise allows in any particular case, the number of purchases of prescribed goods made by the customer from the supplier is —
- (i) at least 6 in the calendar year immediately preceding the applicable calendar year; or
 - (ii) at least 6 per calendar year on average over the 3 calendar years immediately preceding the applicable calendar year;
- (c) the supplier has a written agreement with the customer for the customer to account for and pay tax on every supply of prescribed goods made by the supplier to the customer (regardless of the value of the supply) for the applicable calendar year mentioned in sub-paragraphs (a) and (b); and
- (d) the supplier and customer have jointly notified the Comptroller before the applicable calendar year of the written agreement mentioned in sub-paragraph (c).
- (3) In this regulation, “prescribed goods” means any goods mentioned in sub-paragraph (a), (b) or (c) of regulation 66A(1).

Changes in value of relevant supply of goods or services

- 66D.**—(1) Where, in the opinion of the Comptroller —
- (a) there is an increase in the value of a relevant supply of goods or services on or after the date the relevant supply is made;
 - (b) the original value (O) and the amount of the increase in the value (I) of the relevant supply are each equal to or less than the threshold in regulation 66C(1) (T); and
 - (c) the total of O and I of the relevant supply exceeds T ,
- then, despite section 38A(2) of the Act applying to the relevant supply at its value that is the total of O and I , the supplier may instead choose to treat I as the value of a separate relevant supply of goods or services made by the supplier to which

section 38A(2) of the Act does not apply (and without affecting the treatment already applied for the accounting for and payment of the tax in relation to *O*).

(2) Where, in the opinion of the Comptroller —

- (a) there is an increase in value of a relevant supply of goods or services on or after the date the relevant supply is made; and
- (b) the amount of the increase in the value (*I*) of the relevant supply is more than the threshold in regulation 66C(1),

then, despite section 38A(2) of the Act applying to the relevant supply at its value that is the total of *O* and *I*, the supplier may instead choose to treat *I* as the value of a separate relevant supply of goods or services made by the supplier to which section 38A(2) of the Act applies (and without affecting the treatment already applied for the accounting for and payment of the tax in relation to *O*).

(3) Without affecting paragraphs (1) and (2), where there is a change (whether by way of an increase or a reduction) in the value of a relevant supply of goods or services after the relevant supply is made, the Comptroller may require the supplier or the customer, or both of them, to make such adjustments to the tax accounted for or paid, or to be accounted for or paid, by either of them, in such form and manner as the Comptroller may require; and the supplier and the customer must comply with the Comptroller's requirement.”.

Deletion and substitution of regulation 68

12. Regulation 68 of the principal Regulations is deleted and the following regulation substituted therefor:

“Cash accounting scheme

68.—(1) Where —

- (a) the Comptroller is satisfied that, due to the nature, volume, and value of the taxable supplies made by a taxable person and the nature of the accounting

system employed by that person, it would be appropriate for that person to account for tax under a cash accounting scheme; and

- (b) the taxable person is eligible to apply for approval under regulation 69,

the Comptroller may, subject to this Part and to such conditions as the Comptroller may impose, grant an approval for the taxable person to account for tax in accordance with the scheme.

(2) Under the cash accounting scheme, the operative dates for tax accounting purposes are as follows:

- (a) for output tax, the day on which payment or other consideration for the supply is received or the date of any cheque for the payment or consideration, if later;
- (b) for input tax, the date on which payment is made or other consideration for the supply is given, or the date of any cheque for the payment or consideration, if later.

(3) Despite paragraph (2), where a taxable person that is approved under regulation 69 is, under section 38A of the Act, a customer that is required to account for and pay tax chargeable on a relevant supply of goods or services as if the customer were the supplier, then, under the cash accounting scheme, the operative date for tax accounting purposes for both output tax and input tax for such supply is the day on which the supplier receives payment from the customer of the amount of the value of the supply, or the date of any cheque for the value, if later.”.

Amendment of regulation 82

13. Regulation 82 of the principal Regulations is amended —

- (a) by inserting, immediately after the word “refund” in the definition of “claim” in paragraph (1), the words “or reduction”; and
- (b) by deleting the words “and 12” in paragraph (2) and substituting the words “, 12 and 92(3) and (5)”.

Amendment of regulation 83

14. Regulation 83 of the principal Regulations is amended —

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

“(1A) Where the claimant is a registered (Seventh Schedule — pay only) person, the person —

(a) is not entitled to a refund of the amount of tax chargeable by reference to the outstanding amount (except as allowed under paragraph (1B)); but

(b) is entitled to a reduction of the output tax due from him for the prescribed accounting period for which the claim is made, of that amount of tax chargeable.

(1B) Where the amount of tax chargeable mentioned in paragraph (1A) exceeds the output tax for the prescribed accounting period for which the claim for reduction is made, any amount of the difference —

(a) may be used to reduce the output tax due from the person in any subsequent prescribed accounting period; or

(b) if the Comptroller allows, may be refunded by the Comptroller to the person.”; and

(b) by deleting the words “under paragraph (1)” in paragraph (2) and substituting the words “or reduction under paragraph (1) or (1A)”.

Amendment of regulation 84

15. Regulation 84 of the principal Regulations is amended by inserting, immediately after the word “refund” in paragraphs (1) and (2), the words “or reduction (as the case may be)”.

Amendment of regulation 86

16. Regulation 86 of the principal Regulations is amended by deleting paragraph (3) and substituting the following paragraph:

“(3) Any records created in pursuance of this regulation must be kept —

- (a) in a single account to be known as the “refunds for bad debts account”; or
- (b) where regulation 83(1A) applies, in a single account to be known as the “reductions pursuant to bad debts account”.”.

Amendment of regulation 89

17. Regulation 89 of the principal Regulations is amended —

- (a) by inserting, immediately after the word “claim” in paragraph (1)(a), the words “, or made a claim for a reduction under regulation 83(1A)”;
- (b) by inserting, immediately after the words “amount of the refund” in paragraphs (1) and (3), the words “or reduction”.

New Part XIIA

18. The principal Regulations are amended by inserting, immediately after regulation 90, the following Part:

“PART XIIA

REVERSE CHARGE ADJUSTMENTS

Definitions of this Part

90A.—(1) In this Part —

“claim” means a claim made to the Comptroller under regulation 90B, in accordance with regulation 90C, for a refund in respect of a reverse charge supply;

“claimant” means a recipient under section 14(2) of the Act, that makes a claim;

“outstanding consideration” means —

- (a) if at the time of the claim the claimant has made no payment to the overseas supplier by way of the consideration for the services in fact supplied by the overseas supplier to him, an amount equal to the amount of the consideration owing to the overseas supplier; or
- (b) if at that time the claimant has made a payment or payments to the overseas supplier by way of the consideration for the services in fact supplied by the overseas supplier to him, an amount by which the payment (or the aggregate of the payments) is exceeded by the amount of the consideration for such supply;

“overseas supplier” means the person or branch mentioned in section 14(1)(a) of the Act or the member of a group mentioned in section 30 of the Act, that makes a supply to a recipient which gives rise to a reverse charge supply;

“payment” means any payment or part-payment which is made by the claimant to the overseas supplier by way of consideration for the supply by the overseas supplier to him, regardless of whether such payment is in full settlement of the amount owing by the claimant to the overseas supplier or not;

“reverse charge adjustment account” has the same meaning as in regulation 90E(3).

(2) Sections 11C and 93(3) of the Act apply for determining the time when a reverse charge supply is to be treated as taking place for the purposes of this Part.

Adjustment for reverse charge supply

90B. Subject to these Regulations, a claimant is entitled, on making a claim to the Comptroller, to a refund of the difference between the amount of output tax chargeable, and the amount of

input tax claimable by him, on a reverse charge supply by reference to the outstanding consideration, where —

- (a) the claimant has accounted for and paid tax on the reverse charge supply;
- (b) the whole or any part of the consideration has not been paid by the claimant to the overseas supplier for the supply made by the overseas supplier to the claimant, for a period of more than 12 months since the date the reverse charge supply was treated as taking place;
- (c) the value of the reverse charge supply is equal to or less than its open market value;
- (d) the claim is made within a period of 5 years commencing on the day the reverse charge supply was treated as taking place, or such longer period as the Comptroller may allow; and
- (e) the Comptroller is satisfied that there is a genuine commercial reason for the failure of the claimant to make payment of the whole or part of the consideration to the overseas supplier for the reverse charge supply.

Making claim to Comptroller

90C.—(1) Except as the Comptroller may otherwise allow, the claimant must make the claim by including the relevant amounts of refund in the appropriate box or boxes (as the case may be) on his return for the prescribed accounting period in which the claim is made.

(2) If, at the time the claimant becomes entitled to make the claim, he is no longer required to make returns to the Comptroller, he must make a claim to the Comptroller in such form and manner as the Comptroller may determine.

Evidence required to support claim

90D. Except as the Comptroller may otherwise allow, the claimant must, at the time he makes the claim, hold in respect of the reverse charge supply that is the subject of the claim —

- (a) a copy of any invoice or other document provided by the overseas supplier that made the supply to the claimant, showing the time, nature and overseas supplier of, and the consideration for, the supply made by the overseas supplier;
- (b) records or other document showing that the claimant has accounted for and paid the output tax on the reverse charge supply;
- (c) records or other document showing any amount of input tax claimed by the claimant;
- (d) records or other document showing that the consideration has not been paid in full by the claimant to the overseas supplier; and
- (e) records or other document showing that all reasonable efforts have been taken by the claimant to resolve any dispute over the consideration for the supply in fact made.

Records to be kept for claim

90E.—(1) A claimant must keep a record of the claim made.

(2) Except as the Comptroller may otherwise allow, the record must consist of the following information:

- (a) in respect of the reverse charge supply that is the subject of the claim —
 - (i) the amount of output tax chargeable and any corresponding amount of input tax claimable;
 - (ii) the prescribed accounting period in which the output tax chargeable was accounted for and paid to the Comptroller, and the input tax was claimed;

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- (iii) the date and number of any invoice issued in relation to, or (where there is no such invoice) such information and documents necessary to identify the time, nature and overseas supplier of, the supply made by the overseas supplier that gave rise to the reverse charge supply; and
 - (iv) the amount of any payment made for the supply made by the overseas supplier;
 - (b) the amount of the outstanding consideration to which the claim relates;
 - (c) the amount of the claim;
 - (d) the prescribed accounting period in which the claim was made.

(3) The records must be kept in the form of an account to be known as the “reverse charge adjustment account”.

Preservation of documents and records and duty to produce

90F.—(1) Except as the Comptroller may otherwise allow, the claimant must preserve the documents, invoices and records which he holds or keeps in accordance with regulations 90D and 90E for a period of not less than 3 years starting on the date of the claim.

(2) Upon demand made by an authorised person, the claimant must produce or cause to be produced any such documents, invoices and records for inspection by the authorised person and permit him to remove them at a reasonable time and for a reasonable period.

(3) Nothing in this regulation is to be construed as derogating from any requirement under the Act to preserve any document, invoice or record for a period exceeding 3 years.

Reversal of adjustment made under claim

90G.—(1) Where a claimant —

- (a) has been given a refund pursuant to a claim; and
- (b) subsequently either —
 - (i) makes a payment to the overseas supplier for the supply made by the overseas supplier to him within the period of 5 years from the end of the prescribed accounting period in which the tax on the reverse charge supply was accounted for; or
 - (ii) makes a payment to the overseas supplier which, by virtue of regulation 90H, is treated as attributed to the supply,

the claimant must repay to the Comptroller an amount calculated in accordance with the formula

$$A \times \frac{B}{C}$$

where —

- (A) A is the amount of the refund, or (if any reversal under this regulation was previously made) the balance of the refund;
- (B) B is the amount of payment so made or attributed; and
- (C) C is the amount of the consideration for the supply owing by the claimant to the overseas supplier immediately before the payment.

(2) The claimant must repay to the Comptroller the amount mentioned in paragraph (1) by including the relevant amounts of refund in the appropriate box or boxes on his return for the prescribed accounting period in which the payment mentioned in paragraph (1)(b) is made.

(3) Except as the Comptroller may otherwise allow, where the claimant fails to comply with the requirements of regulation 90D, 90E or 90F, the claimant must repay to the

Comptroller the amount of the refund obtained to which the failure to comply relates; and he must repay the amount by including the relevant amounts of output tax and input tax in the appropriate box or boxes on his return for the prescribed accounting period which the Comptroller designates for that purpose.

(4) If, at the time the claimant is required to repay any amount, he is no longer required to make returns to the Comptroller, the claimant must repay the amount to the Comptroller within one month after he makes the payment mentioned in paragraph (1)(b), and in such form and manner as the Comptroller may determine.

Attribution of payments

90H.—(1) Where —

- (a) more than one supply of services was made by the same overseas supplier to a person, with one or more supply giving rise to a reverse charge supply;
- (b) a payment is made by the person to the overseas supplier for those supplies; and
- (c) at the time of the payment, the person is a claimant in relation to one or more of those supplies,

then the payment is to be attributed to each of those supplies in accordance with paragraphs (2), (3) and (4).

(2) The payment must be attributed to the supply which is the earliest in time and then, if not wholly attributed to that supply, to the other supplies in the order of the dates on which they were made.

(3) Attribution under paragraph (2) must not be made to any supply made by the overseas supplier if the payment was allocated to that supply by the claimant at the time of payment and the consideration for that supply was paid in full.

(4) Where —

- (a) the earliest supply and other supplies made by the overseas supplier to which the whole of the payment could be attributed under this regulation occur on one day; or
- (b) the supplies made by the overseas supplier to which the balance of the payment could be attributed under this regulation occur on one day,

the payment must be attributed to those supplies by applying for each supply the formula

$$A \times \frac{B}{C}$$

where —

- (i) A is the payment made by the claimant to the overseas supplier;
- (ii) B is the amount of the consideration not paid to the overseas supplier for the supply in question immediately before the payment in paragraph (1); and
- (iii) C is the total consideration not paid to the overseas supplier for the supplies mentioned in sub-paragraph (a) or (b) (as the case may be) immediately before the payment in paragraph (1).

Consideration not paid

90I.—(1) This regulation applies for the purpose of ascertaining whether, and to what extent, the consideration is treated as not paid by the claimant to the overseas supplier for a supply made by the overseas supplier to the claimant.

(2) The whole or any part of the consideration for the supply is treated as not paid by the claimant to the overseas supplier when details relating to that fact are entered into the reverse charge adjustment account of the claimant, regardless of whether the claim can be made in relation to that supply at that time.

(3) Where the overseas supplier owes an amount of money to the claimant which can be set-off against the outstanding consideration, the consideration treated as not paid is to be reduced by the amount so owed.

(4) Where the overseas supplier holds in relation to the claimant an enforceable security, the consideration treated as not paid is to be reduced by the value of that security.”

[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]

Made on 27 December 2018.

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).