

**GOODS AND SERVICES TAX ACT**  
**(CHAPTER 117A, SECTIONS 12(8), 19, 20(3), (4) AND (5), 21(7),**  
**23(1), 25(1), 27, 30(1), (3) AND (4), 32(1) AND (2), 35, 37(3), 38(5),**  
**39(3) AND (4), 41(1), (2), (4), (5) AND (6), 78(5) AND 86(1))**

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

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[20th December 1993]

## PART I

## PRELIMINARY

**Citation**

1. These Regulations may be cited as the Goods and Services Tax (General) Regulations.

**Definitions**

2.—(1) In these Regulations, unless the context otherwise requires —

“customs territory” has the same meaning as in section 3(1) of the Customs Act (Cap. 70);

*[S 566/2010 wef 01/10/2010]*

“prescribed accounting period” means such period as is prescribed in regulation 52 or as is defined in regulation 92 as a prescribed accounting period, as the case may be;

*[S 64/2010 wef 05/02/2010]*

“registered person” means a person registered by the Comptroller under the First Schedule to the Act;

“registered taxable person” means such a person while he is also a taxable person;



“registration number” means the number allocated by the Comptroller to a person in relation to the registration of that person;

“tax fraction” means the fraction calculated in accordance with the following formula:

$$\frac{A}{100 + A}$$

where A is 3 or such other rate of tax as may later be specified in section 16 of the Act.

*[S 566/2010 wef 01/10/2010]*

(2) In the application of the Customs Act (Cap. 70), by virtue of section 26 of the Act, to any goods which are not subject to either customs duty or excise duty, such goods shall be construed as being under “customs control” within the meaning of section 3(2) of the Customs Act —

- (a) as if they are dutiable goods; and
- (b) as if the reference to a licensed warehouse in section 3(2) of the Customs Act includes a warehouse or other premises licensed under section 37(5)(b) of the Act.

*[S 827/2010 wef 01/01/2011]*

*[S 566/2010 wef 01/10/2010]*

## PART II

### REGISTRATION

#### **Group registration**

**3.—(1)** Where 2 or more taxable persons are eligible to be treated as members of a group under regulation 4, the taxable persons may apply in writing to the Comptroller to be treated as members of a group under section 30 of the Act and they shall, in that application, nominate a representative member who satisfies regulation 4(2A).

(2) Where the Comptroller has approved 2 or more taxable persons to be treated as members of a group, an application may be made in writing to the Comptroller for —

- (a) a further taxable person eligible to be so treated to be included among the taxable persons so treated;
  - (b) a taxable person to be excluded from the taxable persons so treated;
  - (c) another member of the group who satisfies regulation 4(2A) to be substituted as the representative member; or
  - (d) the taxable persons to cease to be treated as members of a group.
- (3) An application under paragraph (1), (2)(a) or (c) must be made not less than 90 days before the date from which it is to take effect, or such later time as the Comptroller may allow.
- (4) The Comptroller may, in his discretion, approve an application made under paragraph (1) or (2) and impose such conditions as he may think fit.
- (5) The Comptroller may refuse an application made under paragraph (1) or (2) or to register the member nominated by the taxable persons as a representative member if he thinks it necessary for the protection of the revenue.

### **Eligibility to register as group**

- 4.—(1) Two or more taxable persons are eligible to be treated as members of a group if each of them falls within paragraph (2) and —
- (a) one of them controls each of the others;
  - (b) one person (whether a body corporate or an individual) controls all of them; or
  - (c) 2 or more individuals carrying on a business in partnership control all of them.
- (2) A taxable person falls within this paragraph if the person —
- (a) is resident in Singapore or has an established place of business in Singapore;
  - (b) has an annual turnover of \$1 million or more;

- (c) has issued shares which are listed on a securities exchange established in or outside Singapore;
- (d) is a subsidiary of a body corporate that satisfies sub-paragraph (b) or (c); or
- (e) is financed by an entity (as part of its venture capital investment business) that satisfies sub-paragraph (b) or (c).

(2A) A taxable person is eligible to be a representative member of a group referred to in paragraph (1) if the taxable person satisfies —

- (a) paragraph (2)(a); and
- (b) in a case where the group comprises one or more taxable persons who do not satisfy paragraph (2)(a), sub-paragraph (b), (c), (d) or (e) of paragraph (2).

(3) For the purposes of this regulation —

- (a) a body corporate shall be taken to control another body corporate if it is that body's holding company;
- (b) an individual or individuals shall be taken to control a body corporate if he or they, were he or they a company, would be that body's holding company; and
- (c) whether a body corporate is the holding company or subsidiary of another body corporate shall be construed in accordance with section 5 of the Companies Act (Cap. 50).

### **Input tax claim by members of group**

5.—(1) The Comptroller may, if he thinks it necessary for the protection of the revenue, reduce or disallow credit for any amount of input tax claimed by the members of a group where that amount of input tax would otherwise not have been attributable to taxable supplies if the application to be treated as members of a group under regulation 3 had not been allowed.

(2) Where an approval has been granted or a direction made by the Comptroller under regulation 30 for the use by any member of the group of a method other than that specified in regulation 29, the Comptroller may approve or direct the use of that method or another method under regulation 30 by all the members of the group.

**Termination of group registration**

6.—(1) The Comptroller may, by notice given to a taxable person, terminate the treatment of that taxable person as a member of a group from such date as may be specified in that notice if he is satisfied that —

- (a) the taxable person has at any time ceased to satisfy any of the requirements for eligibility under regulation 4;
- (b) the taxable person has failed to comply with any condition or requirement imposed by the Comptroller under regulation 3(4);
- (c) the taxable person has provided any false, misleading or inaccurate declaration or information in his application under regulation 3; or
- (d) it is necessary for the protection of the revenue.

(2) The Comptroller may, by notice in writing to the members of a group, terminate the registration of the group from such date as may be specified in the notice if he is satisfied that —

- (a) the representative member of the group has ceased to satisfy any of the requirements for eligibility to be a representative member under regulation 4(2A);
- (b) not one of the members of the group is eligible to be a representative member; or
- (c) it is necessary for the protection of revenue.

**Divisional registration**

7.—(1) Where the business of a taxable person is carried on in one or more divisions, that taxable person may apply in writing to the Comptroller for any such divisions to be registered in the names of those divisions.

(2) The Comptroller may, in his discretion, approve an application made under paragraph (1) subject to such conditions or requirements as he may think fit to impose if he is satisfied that —

- (a) it is likely to cause real difficulty for the taxable person to submit a single return in respect of all the divisions but for the separate registration under this regulation;
- (b) each such division maintains an independent system of accounting; and

*[S 64/2010 wef 05/02/2010]*

- (c) each such division is separately identifiable by reference to the nature of the activities carried on by or the location of the division.

*[S 64/2010 wef 05/02/2010]*

- (d) *[Deleted by S 64/2010 wef 05/02/2010]*

### **Cancellation of registration**

**8.—(1)** The Comptroller may, at any time by notice in writing to the taxable person, cancel the registration approved under regulation 7 in respect of any or all of the divisions if he is satisfied that —

- (a) the taxable person has failed to comply with any condition or requirement imposed by the Comptroller under regulation 7;
- (b) any of the conditions referred to in regulation 7(2) has ceased to apply;
- (c) the taxable person has provided any false, misleading or inaccurate declaration or information in his application under regulation 7; or
- (d) it is necessary for the protection of the revenue.

(2) Where the Comptroller cancels the registration in accordance with paragraph (1), it shall have effect from the date of the cancellation or from such later date as may be agreed between the Comptroller and the taxable person.

(3) Subject to paragraphs (4) and (5), the taxable person may apply in writing to the Comptroller for any division separately registered under regulation 7 to cease to be so registered, and the Comptroller may cancel that separate registration with effect from the date of

application or from such later date as may be agreed between the Comptroller and the taxable person.

(4) Subject to paragraph (5), a taxable person registered under regulation 7 shall remain so registered for a period of not less than 2 years or such other shorter period as the Comptroller may determine.

(5) The Comptroller may refuse to cancel the registration under regulation 7 where the Comptroller thinks it necessary for the protection of the revenue.

### **Representation of club, association, society, management corporation or organisation**

9. Where anything is required to be done by or under the Act by or on behalf of a club, association, society, management corporation or organisation, the affairs of which are managed by its members or a committee or committees of its members, it shall be the joint and several responsibility of —

- (a) every member holding office as president, chairman, treasurer, secretary or any similar office, or in default of any thereof;
- (b) every member holding office as a member of a committee, or in default of any thereof; and
- (c) every member,

except that if it is done by any official, committee member or member referred to in this regulation, that shall be sufficient compliance with any such requirement.

## PART III

### TAX INVOICES AND OTHER INVOICES

*[S 495/2012 wef 01/10/2012]*

#### **Obligation to provide tax invoice**

10.—(1) Except as otherwise provided in these Regulations, or as the Comptroller may otherwise allow, a registered taxable person

making a taxable supply to a taxable person shall provide him with a tax invoice.

(2) The particulars of the tax chargeable on a supply of goods described in paragraph 6 of the Second Schedule to the Act shall be provided —

- (a) where the supply is a sale by auction, by the auctioneer;
- (b) where the supply is a sale otherwise than by auction, by the person selling the goods; or
- (c) where the supply is a supply otherwise than by way of sale, by the person making the supply,

on a document containing the particulars prescribed in regulation 11(1).

(3) Any document issued to the buyer under paragraph (2) shall be treated for the purposes of paragraph (1) as a tax invoice provided by the person by whom the goods are deemed to be supplied in accordance with paragraph 6 of the Second Schedule to the Act.

(4) Where a registered taxable person provides a document to himself which purports to be a tax invoice in respect of a supply of goods or services to him by another registered taxable person, that document may, with the approval of the Comptroller, be treated as the tax invoice required to be provided by the supplier under paragraph (1).

(5) The documents specified in this regulation shall be provided within 30 days after the time when the supply is treated as taking place under sections 11, 11A, 11B and 12 of the Act or these Regulations, or within such longer period after that time as the Comptroller may allow.

*[S 827/2010 wef 01/01/2011]*

### **Contents of tax invoice**

**11.—(1)** Subject to regulation 13 and except as the Comptroller may otherwise allow, a registered taxable person providing a tax invoice in accordance with regulation 10 or any other regulations made under the Act, shall state thereon the following particulars:

- (a) the words “tax invoice” in a prominent place;
- (b) an identifying number;
- (c) the date of issue of the invoice;
- (d) the name, address and registration number of the supplier;
- (e) the name and address of the person to whom the goods or services are supplied;
- (f) a description sufficient to identify the goods or services supplied and the type of supply;
- (g) for each description, the quantity of the goods or the extent of the services and the amount payable, excluding tax;
- (h) any cash discount offered;
- (i) the total amount payable excluding tax, the rate of tax and the total tax chargeable shown as a separate amount;
- (j) the total amount payable including the total tax chargeable; and
- (k) any amount referred to in sub-paragraphs (i) and (j), expressed in a currency, other than Singapore currency, shall also be expressed in Singapore currency in accordance with paragraph 11 of the Third Schedule to the Act.

(2) Where a taxable supply takes place as described in section 11A(6) of the Act, any consignment or delivery note or similar document or any copy thereof issued by the supplier before the time of supply shall not, notwithstanding that it may contain all the particulars set out in paragraph (1), be treated as a tax invoice provided it is so endorsed.

*[S 827/2010 wef 01/01/2011]*

(3) Where a registered taxable person provides an invoice containing the particulars prescribed in paragraphs (1) and (2) and specifies thereon any goods or services which are the subject of an exempt or zero-rated supply he shall, unless the Comptroller otherwise determines, distinguish on the invoice between the goods or services which are the subject of an exempt, zero-rated or other



supply and state separately the gross total amount payable in respect of each.

(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.

*[S 895/2018 wef 01/01/2019]*

### **Change of rate and credit notes**

**12.—**(1) Where there is a change in the rate of tax in force under section 16 of the Act, or in the descriptions of exempt or zero-rated supplies and a tax invoice which relates to a supply in respect of which an election is made under section 39 of the Act was issued before the election was made, the person making the supply shall, within 14 days after any such change or within such longer period as the Comptroller may allow, provide the person to whom the supply was made with a credit note so headed and containing the following particulars:

- (a) the identifying number and date of issue of the credit note;
- (b) the name, address and registration number of the supplier;
- (c) the name and address of the person to whom the supply is made;
- (d) the identifying number and date of issue of the tax invoice;
- (e) a description sufficient to identify the goods or services supplied; and
- (f) the amount being credited in respect of tax.

(2) Where a tax invoice ceases to have effect under section 39(4) or (8) of the Act, the person making the supply shall, within 14 days of such change or within such longer period as the Comptroller may allow, provide the person to whom the supply was made with a credit note so headed, and containing —

- (a) the particulars specified in paragraph (1); and
- (b) the amount in respect of which the invoice ceased to have effect under section 39(4) or (8) of the Act, as the case may be.

[S 827/2010 wef 01/01/2011]

### **Simplified invoices**

**13.**—(1) Except as the Comptroller may otherwise allow and subject to paragraph (2), where a registered taxable person provides a tax invoice in accordance with regulation 10 and the amount payable stated in the tax invoice, including tax, does not exceed \$1,000, the tax invoice need contain only the following particulars:

- (a) the name, address and registration number of the supplier;
- (aa) an identifying number;
- (b) the date of issue of the invoice;
- (c) a description sufficient to identify the goods or services supplied; and
- (d) the total amount payable including the total tax chargeable.

(2) Except as the Comptroller may otherwise allow, where a registered taxable person provides an invoice in accordance with this regulation, the invoice shall include only particulars of supplies which are subject to the same rate of tax and shall not contain any reference to any zero-rated or exempt supply.

### **Other invoices**

**13A.**—(1) Except as the Comptroller may otherwise allow, a taxable person making an exempt supply of investment precious metals referred to in paragraph 1A of Part I of the Fourth Schedule to the Act to another person shall provide the other person, within 30 days after the time when the supply is treated as taking place (or within such longer period after that time as the Comptroller may allow in any particular case) with an invoice containing the following particulars:

- (a) an identifying number;

- (b) the date of issue of the invoice;
- (c) the name, address and registration number of the supplier;
- (d) the name and address of the person to whom the investment precious metals are supplied;
- (e) a description of the investment precious metals supplied, being —
  - (i) in the case of investment precious metals in the form of bars, ingots or wafers —
    - (A) the type of investment precious metal (whether gold, silver or platinum);
    - (B) the weight of each bar, ingot or wafer;
    - (C) the purity of each bar, ingot or wafer;
    - (D) the name of the refiner of each bar, ingot or wafer; and
    - (E) the unique serial number of each bar, ingot or wafer (where available);
  - (ii) in the case of investment precious metals in the form of coins —
    - (A) the type of investment precious metal (whether gold, silver or platinum);
    - (B) the name of the coin; and
    - (C) the weight of each coin;
- (f) the quantity of investment precious metals supplied and the unit price; and
- (g) the total amount payable.

(2) Except as the Comptroller may otherwise allow, the particulars referred to in paragraph (1)(e), (f) and (g) shall be set out in the form and manner specified in the Second Schedule.

*[S 495/2012 wef 01/10/2012]*

### **Inclusion of certain details in invoices**

**13B.**—(1) The Comptroller may, for the protection of revenue, direct a taxable person in writing to include statements of one or more of the following particulars in any tax invoice, simplified invoice or invoice that the taxable person issues for a taxable supply of goods made by the taxable person to any person in Singapore:

- (a) the model of the goods supplied;
- (b) the serial number of the goods supplied;
- (c) any other particulars specified by the Comptroller in the direction.

(2) A taxable person to whom the Comptroller has given a direction under paragraph (1) must comply with the direction in the manner and within the time specified in the direction.

(3) In this regulation —

“invoice” means any invoice issued by a taxable person to a person that is not a taxable person, in relation to a supply that the taxable person makes to that person;

“simplified invoice” means the tax invoice mentioned in regulation 13;

“tax invoice” means the tax invoice mentioned in regulations 10 and 11.

*[S 639/2017 wef 01/01/2018]*

### **General**

**14.**—(1) Regulations 10, 11(1) and (2), 12 and 13 shall not apply to —

- (a) any zero-rated supply;
- (b) any supply to which regulations made under section 19(14) of the Act apply;
- (c) any supply on which tax is charged although it is not made for consideration; or

- (d) any supply to which regulations in Part XI (made under section 23 of the Act) apply.

*[S 495/2012 wef 01/10/2012]*

- (2) Regulation 13A shall not apply to any supply of investment precious metals that is not made for a consideration.

*[S 495/2012 wef 01/10/2012]*

## PART IV

### TIME OF SUPPLY

#### **Supplies of goods and services excluded from section 11B(3) of Act**

**15.** The following supplies of goods and services shall be excluded from the application of section 11B(3) of the Act:

- (a) a supply of goods under paragraph 4 of the Second Schedule to the Act consisting of the grant of a licence, tenancy or lease where the whole or part of the consideration for that grant is payable periodically and attributed to separate periods of the term of the licence, tenancy or lease;
- (b) a supply of any form of power (including electricity), gas (excluding gas supplied in cylinders), water, light, heat, refrigeration, air-conditioning, ventilation, telephone, telex, telepac and similar telecommunications services;
- (c) a supply of goods under an arrangement whereby the supplier retains the property therein until the goods or part of them are appropriated under the agreement by the buyer and in circumstances where the whole or part of the consideration is determined at that time;
- (d) a supply of goods or services after 1st April 1994 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;

- (e) a supply of services for a period for a consideration the whole or part of which is determined or payable periodically or from time to time;
- (f) 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;
- (g) supplies of goods or 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 supplies to be made periodically or from time to time.

[S 827/2010 wef 01/01/2011]

### **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.

*[S 895/2018 wef 01/01/2019]*

### **Licence, tenancy and lease**

**16.—**(1) *[Deleted by S 827/2010 wef 01/01/2011]*

(2) Where the grant of a licence, tenancy or lease is a supply of goods under paragraph 4 of the Second Schedule to the Act, and the whole or part of the consideration for that grant is payable periodically and is attributed to separate periods of the term of the licence, tenancy or lease, the supplier, at or about the beginning of any period not exceeding 3 years, issues a tax invoice containing, in addition to the particulars specified in regulation 11, the following particulars:

- (a) the date on which any part of the consideration is to be become due for payment in the period;
- (b) the amount payable (excluding tax) on each such date; and
- (c) the rate of tax in force at the time of the issue of the tax invoice and the amount of tax chargeable in accordance with that rate on each of such payments,

goods shall be treated as separately and successively supplied whenever a payment in respect of the licence, tenancy or lease becomes due or is received, whichever is the earlier.

*[S 827/2010 wef 01/01/2011]*

(3) Where, on or before the date that a payment is due as stated on an invoice issued as described in paragraph (2), there is a change in the tax chargeable on supplies of the description to which the invoice relates, that invoice shall cease to be treated as a tax invoice in respect of any such supplies for which payments are due after the change.

**17.** *[Deleted by S 827/2010 wef 01/01/2011]*

**18.** *[Deleted by S 827/2010 wef 01/01/2011]*

**19.** *[Deleted by S 827/2010 wef 01/01/2011]*

**Continuous supplies of services**

**20.**—(1) [*Deleted by S 827/2010 wef 01/01/2011*]

(2) Where services are supplied for a period for a consideration the whole or part of which is determined or payable periodically or from time to time, under an agreement which provides for successive payments, and the supplier at or about the beginning of any period not exceeding 12 months, issues a tax invoice containing, in addition to the particulars specified in regulation 11, the following particulars:

- (a) the dates on which payments under the agreement are to become due in the period;
- (b) the amount payable (excluding tax) on each such date; and
- (c) the rate of tax in force at the time of issue of the tax invoice and the amount of tax chargeable in accordance with that rate on each of such payments,

the services shall be treated as separately and successively supplied whenever a payment in respect of them becomes due or is received, whichever is the earlier.

[*S 827/2010 wef 01/01/2011*]

(3) Where, on or before any of the dates that a payment is due as stated on an invoice issued under paragraph (2), there is a change in the tax chargeable on supplies of the description to which the invoice relates, that invoice shall cease to be treated as a tax invoice in respect of any such supplies for which payments are due after the change.

**21.** [*Deleted by S 827/2010 wef 01/01/2011*]

**22.** [*Deleted by S 827/2010 wef 01/01/2011*]

**General**

**23.** Where under this Part a supply is treated as taking place when an invoice is issued by the supplier or when any payment is received, tax on that supply shall be chargeable only to the extent covered by the invoice or payment.

[*S 827/2010 wef 01/01/2011*]



PART IVA

PLACE WHERE RECIPIENT OF  
SEVENTH SCHEDULE SUPPLY BELONGS

*[S 895/2018 wef 01/01/2019]*

**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.

[S 895/2018 wef 01/01/2019]

## PART V

### INPUT TAX AND PARTIAL EXEMPTION

#### **Definitions and longer periods**

**25.—(1)** In this Part —

“business trust” has the same meaning as in section 2 of Business Trusts Act (Cap. 31A);

“club subscription fee” means any joining fee, subscription fee, membership fee, transfer fee or other consideration charged by any club, association, society or organisation established principally for recreational or sporting purposes or by the transferor of the membership or such club, association, society or organisation, as the case may be;

“debt security” and “equity security” have the same meanings as in paragraph 1 of Part III of the Fourth Schedule to the Act;

[S 495/2012 wef 01/10/2012]

“exempt input tax” means input tax, or a proportion of input tax, which is attributable to exempt supplies in accordance with the method used under regulation 29 or approved or directed to be used under regulation 30, as the case may be;

“family benefits” means any benefits (including hospitality of any kind) provided by the taxable person for the benefit of any person who is the wife, husband, child or relative of any person employed by the taxable person for the purposes of any business carried on or to be carried on by the taxable person;

“medical and accident insurance premium” means any payment or contribution towards any of the following insurance contracts:

- (a) a contract for the provision of insurance for indemnifying the taxable person against the cost of medical treatment to any person;
- (b) a contract for the provision of insurance against the cost of medical treatment in which the insured is any person employed by the taxable person;
- (c) a contract for the provision of insurance against any personal accident in which the insured is any person employed by the taxable person,

but does not include any insurance contract against any liability which the taxable person may incur to any person employed by him —

- (i) under the provisions of the Work Injury Compensation Act (Cap. 354) where —
  - (A) such insurance is obligatory under that Act; or
  - (B) the payment of compensation is obligatory under that Act; or
- (ii) under any collective agreement within the meaning of the Industrial Relations Act (Cap. 136);

*[S 566/2010 wef 01/10/2010]*

“medical expenses” means any of the following medical expenses 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 a medical clinic by the taxable person,

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;

“medical treatment” includes all forms of treatment for, and procedures for diagnosing, any physical or mental ailment, infirmity or defect;

“motor car” means a motor car which is constructed or adapted for the carriage of not more than 7 passengers exclusive of the driver and the weight of which unladen does not exceed 3,000 kilograms but does not include —

- (a) a motor car registered before 1st April 1998 as a business service passenger vehicle for the purposes of the Road Traffic Act (Cap. 276);
- (b) a taxi;
- (c) a motor car registered as a private car (school transport);
- (d) an unused motor car which has not been previously registered under the Road Traffic Act supplied or imported for the purpose of being let on hire or sold;
- (e) a motor car supplied to a financial institution for the purposes of making a supply of that motor car by the financial institution under a hire purchase contract;
- (f) a motor car supplied to or imported by a taxable person for the purposes of being let on hire or sold by that taxable person who is a dealer of motor cars; and
- (g) a motor car used for instructional purposes for reward and registered under paragraph 9(1) of the Second Schedule to the Road Traffic (Motor Vehicles, Registration and Licensing) Rules (R 5) by a person who holds a driving school licence issued under the Road Traffic Act;

“real estate investment trust” has the same meaning as in section 43(10) of the Income Tax Act (Cap. 134);

“registration period”, in relation to a taxable person, means the period commencing on his effective date of registration determined in accordance with the First Schedule to the Act

and ending on the day before the commencement of his first tax year;

“relative” means brother, sister, ancestor or linear descendant;

“special purpose vehicle” means —

(a) in relation to a real estate investment trust, a trust that is established solely in order for its trustee to hold, directly or indirectly, any immovable property or immovable property-related asset in which the real estate investment trust invests or proposes to invest; or

(b) in relation to a business trust, a trust that is established solely in order for its trustee to hold, directly or indirectly, any property (or part thereof) in respect of which the business trust is established;

“tax year”, in relation to a taxable person, means —

(a) the first period of 12 calendar months commencing on the 1st day of April, May or June, according to the prescribed accounting periods allocated to him, next following his effective date of registration determined in accordance with the First Schedule to the Act; or

(b) any subsequent period of 12 calendar months commencing on the day following the end of his first, or any subsequent, tax year,

except that the Comptroller may approve or direct that a tax year shall be a period of other than 12 calendar months or that it shall commence on a date other than that determined in accordance with sub-paragraph (a) or (b);

“unit” has the same meaning as in paragraph 1 of Part III of the Fourth Schedule to the Act.

*[S 495/2012 wef 01/10/2012]*

(2) Any reference to goods or services shall be construed as including a reference to anything which is supplied by way of a supply of goods or a supply of services, respectively.

(3) For the purposes of the definitions of “family benefits”, “medical and accident insurance premium” and “medical expenses” in paragraph (1) —

- (a) directors and officers of a company;
- (b) persons engaged in the management of a company;
- (c) the directors, officers or employees of a related corporation as defined in section 4 of the Companies Act (Cap. 50),

shall be construed as persons employed by the company.

(4) Paragraphs (5), (6), (7) and (8) shall be used for determining the longer period applicable to taxable persons under the Act.

(5) A taxable person who incurs exempt input tax during any tax year shall have applied to him a longer period which shall correspond with that tax year unless he did not incur exempt input tax during his immediately preceding tax year or registration period, in which case his longer period shall —

- (a) begin on the first day of the first prescribed accounting period in which he incurs exempt input tax; and
- (b) end on the last day of that tax year, except where he only incurs exempt input tax in the last prescribed accounting period of his tax year, in which case no longer period shall be applied to him in respect of that tax year.

(6) A taxable person who incurs exempt input tax during his registration period shall have applied to him a longer period which shall begin on the first day on which he incurs exempt input tax and end on the day before the commencement of his first tax year.

(7) In the case of a taxable person ceasing to be taxable during a longer period applicable to him, that longer period shall end on the day when he ceases to be taxable.

(8) The Comptroller may approve in the case of a taxable person who incurs exempt input tax, or a class of such persons, that a longer period shall apply which need not correspond with a tax year.

**Disallowance of input tax**

**26.** Input tax incurred by a taxable person in respect of any of the following:

- (a) club subscription fee;
- (b) medical and accident insurance premium;
- (c) medical expenses;
- (d) family benefits;
- (e) any transaction involving betting, sweepstakes, lotteries, fruit machines or games of chance,

shall be excluded from any credit under sections 19 and 20 of the Act.

**Disallowance of input tax relating to motor car**

**27.—(1)** Input tax incurred by a taxable person on —

- (a) the supply or importation of a motor car; or
- (b) the supply or importation of goods or supply of services, used by him directly in connection with a motor car,

shall be excluded from any credit under sections 19 and 20 of the Act.

(2) Paragraph (1) shall not apply to any supply or importation of goods or supply of services used by an insurer directly in connection with a motor car of a person who contracted with the insurer for the insurance cover on that motor car, where the insurance cover commences on or after 1st January 2007.

**De minimis rule**

**28.** Where in any prescribed accounting period or in any longer period, the total value of all exempt supplies made by a taxable person does not exceed both —

- (a) the average of \$40,000 per month; and
- (b) an amount equal to 5% of the total value of all taxable and exempt supplies made in that period,

then all exempt input tax in that period shall be treated as attributable to taxable supplies.

**Attribution of input tax to taxable supplies**

**29.**—(1) Subject to regulation 30, the amount of input tax which a taxable person shall be entitled to deduct provisionally shall be that amount which is attributable to taxable supplies in accordance with this regulation.

(2) In respect of each prescribed accounting period —

- (a) goods imported by and goods or services supplied to the taxable person in the period shall be identified;
- (b) there shall be attributed to taxable supplies the whole of the input tax on such of those goods or services as are used or to be used by him exclusively in making taxable supplies;
- (c) no part of the input tax on such of those goods or services as are used or to be used by him exclusively in making exempt supplies, or in carrying on any activity other than the making of taxable supplies, shall be attributed to taxable supplies; and
- (d)
  - (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 taxable and exempt supplies as bears the same ratio to the total of such input tax as the value of taxable supplies made by him bears to the value of all supplies made by him in the period; and
  - (ii) where input tax is incurred on goods or services in the development of land and construction of a building as is used or to be used by him in making both taxable and exempt supplies, there shall be attributed to taxable supplies such proportion of the input tax as bears the same ratio determined in accordance with the formula:

$$\frac{(A \times B)}{(A \times B) + (C \times D)}$$



where A is the floor area of the part of that building under development or construction for which the competent authority under the Planning Act (Cap. 232) has granted provisional or written planning permission for a purpose other than a residential purpose;

B is the rate for the time being specified in Part II of the First Schedule to the Planning (Development Charges) Rules (Cap. 232, R 5) corresponding to the appropriate geographical sector of the building and the use group as specified in Part I of the First Schedule to the Planning (Development Charges) Rules within which such purpose falls;

C is the floor area of the part of that building under development or construction for which the competent authority under the Planning Act has granted provisional or written planning permission for residential purposes;

D is the rate for use group B (residential purpose) for the time being specified in Part II of the First Schedule to the Planning (Development Charges) Rules.

(3) In calculating the proportion under paragraph (2)(d), there shall be excluded any sum receivable by the taxable person in respect of any exempt supply referred to in paragraph 1 of Part I of the Fourth Schedule to the Act that is made by him, where such supply is incidental to one or more of his business activities.

*[S 495/2012 wef 01/10/2012]*

(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.

*[S 895/2018 wef 01/01/2019]*

(4) The ratio calculated for the purpose of paragraph (2)(d) shall be expressed as a percentage and, if that percentage is not a whole number, it shall be rounded off to the nearest whole number.

(5) For the purpose of this regulation, “appropriate geographical sector” and “floor area” have the same meanings as in the Planning (Development Charges) Rules (Cap. 232, R 5).

(6) Where the development of land or construction of building involves more than one use group specified in Part I of the First Schedule to the Planning (Development Charges) Rules, the Comptroller may determine the method for the application of the formula referred to in paragraph (2)(d)(ii) to the appropriate use group.

### **Use of other methods**

**30.**—(1) The Comptroller may approve or direct the use by a taxable person of a method other than that specified in regulation 29.

(2) The Comptroller may in special circumstances approve or direct the use by a taxable person of a method, other than that specified in regulation 29, which may treat supplies made by that taxable person to another taxable person for the purpose of any business carried on by the last-mentioned taxable person as taxable supplies; but the Comptroller may if he thinks it necessary for the protection of the revenue refuse to allow the use of such method.

(3) A taxable person using a method as approved or directed by the Comptroller under paragraph (1) or (2) shall continue to use that method unless the Comptroller approves or directs the termination of its use.

(4) Any approval or direction under paragraph (1) or (2) shall take effect from the date upon which the Comptroller gives such approval or direction or from such date as he may specify.

### **Attribution of input tax to foreign and bonded warehouse supplies**

**31.**—(1) Input tax incurred by a taxable person in any prescribed accounting period on importations by or supplies to him which are used or to be used by him in whole or in part in making —

(a) supplies outside Singapore which would be taxable supplies if made in Singapore;

(b) supplies referred to in regulation 1(b) or (g) of Part I of the Fourth Schedule to the Act outside Singapore; or

*[S 495/2012 wef 01/10/2012]*

(c) supplies which are to be disregarded under section 37 of the Act for the purposes of the Act and which would otherwise be taxable supplies,

may be attributed to taxable supplies to the extent that the importations or supplies are separately identified as so used or to be used.

(2) Every taxable person shall keep such documents in such form as the Comptroller may require for the purposes of supporting any attribution of input tax to taxable supplies under this regulation.

(3) Nothing in this regulation shall be construed as treating the supplies referred to in paragraph (1)(a) to (c) as taxable supplies for the purposes of these Regulations.

### **Attribution of input tax on self-supplies**

**32.** Where under or by virtue of any provision of the Act a person makes a supply to himself, the input tax on that supply shall not be allowable as attributable to that supply.

### **Treatment of input tax attributable to exempt supplies as being attributable to taxable supplies**

**33.** Subject to regulations 34, 35 and 46A, there shall be treated as attributable to taxable supplies any exempt input tax attributable to supplies of any of the following descriptions:

(a) the deposit of money;

(b) the exchange of currency (whether effected by the exchange of currency, bank notes or coin, by crediting or debiting accounts, or otherwise) other than the supply of a note or a coin as a collector's item, investment article or item of numismatic interest;

- (c) the issue, allotment or transfer of ownership of a debt security by the person who makes the first issue of such security;
- (d) the issue, allotment or transfer of ownership of an equity security by the person who makes the first issue of such security;
- (e) the provision by a taxable person of any loan, advance or credit to his employee;
- (f) the assignment of a trade receivable;
- (g) the issue of a unit under any unit trust or business trust;  
*[S 674/2008 wef 01/01/2009]*
- (h) the hedging of any interest rate risk that arises or is likely to arise from —
  - (i) the making of any supply specified in paragraph (a) or (c); or
  - (ii) any loan obtained by a taxable person in the making of any supply specified in section 20(2) of the Act;
- (ha) the hedging of any currency risk that arises or is likely to arise from —
  - (i) the making of any supply specified in paragraph (a), (c), (d) or (g) or section 20(2) of the Act; or
  - (ii) any loan obtained by a taxable person in the making of any supply specified in section 20(2) of the Act;
- (hb) the hedging of any utility price risk, freight price risk or commodity price risk that arises or is likely to arise from the making of any supply specified in section 20(2) of the Act;
  - (i) the receipt of interest on a bond by a bondholder, arising from the provision of credit by the bondholder to the issuer of the bond (whether or not the bond was originally issued to the bondholder);
  - (j) the receipt of interest in respect of the provision of credit for any trade receivable;

- (k) the issue or transfer of ownership of Islamic debt securities under an Islamic debt securities arrangement;

*[S 566/2010 wef 01/10/2010]*

- (l) the provision of financing under an Islamic debt securities arrangement for which the provider of the financing derives an effective return.

*[S 566/2010 wef 01/10/2010]*

*[S 495/2012 wef 01/10/2012]*

### **Non-applicability to certain businesses**

**34.** Regulation 33 shall not apply where the supply is made by the taxable person in the course of carrying on a business of, or a business similar to, any of the following:

- (a) a bank required to be licensed under the Banking Act (Cap. 19);
- (b) a merchant bank or other financial institution required to be approved under section 28 of the Monetary Authority of Singapore Act (Cap. 186);
- (c) a company or society required to be registered under the Insurance Act (Cap. 142) for the carrying on of a life insurance business, a general or life reinsurance business, or the business of a reinsurance broker;
- (d) a finance company required to be licensed under the Finance Companies Act (Cap. 108);
- (e) a moneylender required to be licensed under the Moneylenders Act (Cap. 188), a money-changer or remitter required to be licensed under the Money-changing and Remittance Businesses Act (Cap. 187) or a currency trader;
- (f) a pawnbroker as defined under the Pawnbrokers Act 2015 (Act 2 of 2015);

*[S 161/2015 wef 01/04/2015]*

- (g) a debt factor;
- (h) a credit card, charge card or other payment card company;

- (i) a unit trust, not being a real estate investment trust (or its special purpose vehicle) or a business trust (or its special purpose vehicle).

### **Non-applicability where other exempt supplies are made**

**35.** Regulation 33 shall not apply where the total value of all exempt supplies (excluding supplies of the descriptions specified in that regulation) made by the taxable person during any prescribed accounting period, or any longer period applicable to him, exceeds 5% of the total value of all taxable and exempt supplies made by the taxable person during that period.

### **Adjustment of attribution**

**36.—(1)** Where a taxable person to whom a longer period is applicable has provisionally attributed an amount of input tax to taxable supplies in accordance with a method, and where all his exempt input tax in that longer period cannot be treated as attributable to taxable supplies under regulation 28 and except as the Comptroller may dispense with the following requirements to adjust, he shall —

- (a) determine for the longer period the amount of input tax which is attributable to taxable supplies according to the method used in the prescribed accounting periods;
  - (b) ascertain whether there has been, overall, an over-deduction or an under-deduction of input tax, having regard to the determination mentioned in sub-paragraph (a) and to the sum of the amounts of input tax, if any, which were deducted in the returns for the prescribed accounting periods; and
  - (c) include any such amount of over-deduction or under-deduction in a return for the first prescribed accounting period next following the longer period, except where the Comptroller allows another return to be used for this purpose.
- (2) Where a taxable person to whom a longer period is applicable has provisionally attributed an amount of input tax to taxable supplies in accordance with a method, and where all his exempt input tax in

that longer period can be treated as attributable to taxable supplies under regulation 28, he shall —

- (a) calculate the difference between the total amount of his input tax for that longer period and the sum of the amounts of input tax deducted in the returns for the prescribed accounting periods; and
- (b) include any such amount of under-deduction in a return for the first prescribed accounting period next following the longer period, except where the Comptroller allows another return to be used for this purpose.

### **Adjustment of input tax deducted**

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

- (a) taxable supplies; or
- (b) both taxable 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 —

- (i) in making exempt supplies or both taxable and exempt supplies, instead of taxable supplies;
- (ii) in making exempt supplies, instead of both taxable and exempt supplies; or
- (iii) in continuing to make both taxable and exempt supplies, but reducing the proportion of taxable supplies to exempt supplies.

(2) Except as the Comptroller otherwise allows, where this regulation applies, the taxable person shall on the return for the prescribed accounting period in which the use occurs or the intention is formed, as the case may be, account of an amount equal to the input tax which has ceased to be attributable to taxable supplies, in accordance with the method which he was required to use when the

input tax was first attributed, and he shall repay the said amount to the Comptroller.

(3) For the purposes of this regulation, any question as to the nature of any supply shall be determined in accordance with the provisions of the Act and any regulations or orders made thereunder in force at the time when the input tax was first attributed.

(4) Subject to paragraph (5), paragraph (2) does not apply where the input tax deducted in respect of a supply of land made to a taxable person has ceased to be attributable to a taxable supply of land which the taxable person intended to make, because the taxable person uses or forms an intention to use the land for making —

(a) both taxable supplies, and exempt supplies referred to in paragraph 2(c) of Part I of the Fourth Schedule to the Act;  
or

(b) such exempt supplies.

*[S 709/2015 wef 18/11/2015]*

(5) Where any land is supplied to a taxable person with any building thereon which is used or to be used for making exempt supplies, the taxable person shall, for the purposes of paragraph (2), repay to the Comptroller input tax in respect of only the building in accordance with such method as the Comptroller may determine.

(6) In this regulation, “relevant period” means —

(a) where the prescribed accounting period during which the attribution of input tax referred to in paragraph (1) was determined ends before 1st January 2007, a period of 6 years commencing on the first day of that prescribed accounting period; or

(b) where the prescribed accounting period during which the attribution of input tax referred to in paragraph (1) was determined ends on or after 1st January 2007, a period of 5 years commencing on the first day of that prescribed accounting period.



**Adjustment of input tax deemed deducted**

**38.**—(1) This regulation shall apply to a transferee referred to in section 34A of the Act where the assets transferred to him 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) taxable supplies; or
- (b) both taxable and exempt supplies,

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

- (i) in making exempt supplies or both taxable and exempt supplies, instead of taxable supplies;
- (ii) in making exempt supplies, instead of both taxable and exempt supplies; or
- (iii) in continuing to make both taxable and exempt supplies, but reducing the proportion of taxable supplies to exempt supplies.

(2) Except as the Comptroller otherwise allows, where this regulation applies, the transferee shall on the return for the prescribed accounting period in which the use occurs or the intention is formed, as the case may be, account of an amount of the input tax deemed to have been deducted in respect of the supplies which have ceased or are intended to cease to be taxable supplies, in accordance with such method as the Comptroller may determine, and he shall repay the said amount to the Comptroller.

(3) For the purposes of this regulation, any question as to the nature of any supply shall be determined in accordance with the provisions of the Act and any regulations or orders made thereunder in force at the time the input tax was deemed to have been deducted.

(4) Subject to paragraph (5), paragraph (2) does not apply where the input tax was deemed to have been deducted in respect of land supplied to the transferee which is no longer to be used to make a taxable supply of land, because the transferee uses or forms an intention to use the land for making —

- (a) both taxable supplies, and exempt supplies referred to in paragraph 2(c) of Part I of the Fourth Schedule to the Act; or
- (b) such exempt supplies.

[S 709/2015 wef 18/11/2015]

(5) Where any land is supplied to the transferee with any building thereon which is used or to be used for making exempt supplies, the transferee shall, for the purposes of paragraph (2), repay to the Comptroller input tax deemed to have been deducted in respect of only the building in accordance with such method as the Comptroller may determine.

(6) In this regulation, “relevant period” means —

- (a) where the prescribed accounting period during which the supply referred to in paragraph (1) was made ends before 1st January 2007, a period of 6 years commencing on the day the supply was made; or
- (b) where the prescribed accounting period during which the supply referred to in paragraph (1) was made ends on or after 1st January 2007, a period of 5 years commencing on the day the supply was made.

### **Adjustment of input tax incurred**

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

- (a) exempt supplies; or
- (b) both taxable 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 —

- (i) in making taxable supplies or both taxable and exempt supplies, instead of exempt supplies;
- (ii) in making taxable supplies, instead of both taxable and exempt supplies; or

- (iii) in continuing to make both taxable and exempt supplies, but increasing the proportion of taxable supplies to exempt supplies.

(2) Where this regulation applies, the Comptroller shall, on receipt of an application made by the taxable person in such form and manner and containing such particulars as he may direct, pay to him an amount equal to the input tax which has become attributable to taxable supplies in accordance with the method he was required to use when the input tax was first attributed.

(3) For the purposes of this regulation, any question as to the nature of any supply shall be determined in accordance with the provisions of the Act and any regulations or orders made thereunder in force at the time when the input tax was first attributed.

(4) In this regulation, “relevant period” means —

- (a) where the prescribed accounting period during which the attribution of input tax referred to in paragraph (1) was determined ends before 1st January 2007, a period of 6 years commencing on the first day of that prescribed accounting period; or
- (b) where the prescribed accounting period during which the attribution of input tax referred to in paragraph (1) was determined ends on or after 1st January 2007, a period of 5 years commencing on the first day of that prescribed accounting period.

### **Exceptional claims for tax relief**

**40.**—(1) Subject to paragraphs (2) and (4), on a claim made in accordance with paragraph (3), the Comptroller may authorise a taxable person to treat as if it were input tax —

- (a) tax on the supply of goods or services to the taxable person before the date with effect from which he was, or was required to be registered, or paid by him on imported goods before that date, for the purpose of a business which either was carried on or was to be carried on by him at the time of such supply or payment; and

- (b) in the case of a body corporate, tax on the supply or importation of goods acquired for it before its incorporation, or on the supply of services before that time for its benefit or in connection with its incorporation, provided that the person to whom the supply was made or who paid tax on the importation —
- (i) became a member, officer or employee of the body and was reimbursed, or has received an undertaking to be reimbursed by the body for the whole amount of the price paid for the goods or services;
  - (ii) was not at the time of supply or importation a taxable person; and
  - (iii) acquired the goods or services for the purpose of a business to be carried on by the body and has not used them for any purpose other than such business.
- (2) No tax may be treated as input tax under paragraph (1) —
- (a) in respect of goods or services which had been supplied or, in respect of goods, except as the Comptroller may otherwise allow, consumed —
    - (i) by the taxable person; or
    - (ii) in the case of paragraph (1)(b), by the person who acquired the goods or services,before the date with effect from which the taxable person was, or was required to be, registered;
  - (b) in respect of services performed upon goods which sub-paragraph (a) applies; or
  - (c) in respect of services which had been supplied —
    - (i) to the taxable person; or
    - (ii) in the case of paragraph (1)(b), to the person who acquired the services,more than 6 months before the date of the taxable person's registration.

(3) A claim under paragraph (1) shall, except as the Comptroller may otherwise allow, be made on the first return the taxable person furnishes under regulation 52 and, as the Comptroller may require, be supported by invoices and other evidence.

(4) A taxable person making a claim under paragraph (1) shall compile and preserve for such period as the Comptroller may require —

(a) in respect of goods, a stock account showing separately quantities purchased, quantities used in the making of other goods, date of purchase and date and manner of subsequent disposals of both such quantities; and

(b) in respect of services, a list showing their description, date of purchase and date of disposal, if any.

(5) If a person who has been, but is no longer, a taxable person makes a claim in such manner and supported by such evidence as the Comptroller may require, the Comptroller may pay to that person the amount of any tax on the supply of services to him after the date with effect from which he ceased to be registered or ceased to be required to register and which was attributable to any taxable supply made by him in the course or furtherance of any business carried on by him when he was or was required to be registered.

### **Input tax for land to be used for making exempt supplies**

**41.—**(1) Where any land, being —

(a) vacant land; or

(b) land on which any building is to be demolished,

is supplied to a taxable person, and it appears to the Comptroller that —

(i) the land is to be developed (including by the construction of any building thereon); and

(ii) some part or the whole of the land so developed is to be used in the making of exempt supplies,

the Comptroller may allow to be attributable to taxable supplies such part of the input tax incurred by the taxable person in respect of the

supply to him of the land as bears the same proportion to the whole of that input tax as the value of the area of the developed land to be used in the making of exempt supplies bears to the value of the total area of the developed land.

(2) Where any land is supplied to a taxable person with any building thereon which is used or to be used for making exempt supplies, the Comptroller may allow the input tax in respect of only the supply of land excluding the building to be attributable to taxable supplies in accordance with such method as the Comptroller may determine.

(3) Every taxable person shall keep such documents in such form as the Comptroller may require for the purposes of supporting any attribution of input tax to taxable supplies under this regulation.

(4) In this regulation, “exempt supplies” means the exempt supplies referred to in paragraph 2 of Part I of the Fourth Schedule to the Act (read with paragraph 3(3) of Part III of that Schedule).

*[S 495/2012 wef 01/10/2012]*

### **Input tax deemed incurred in relation to insurance cash payments**

**41A.**—(1) This regulation shall apply where the period of insurance cover under a contract of insurance commences on or after 1st January 2007.

(2) Subject to paragraph (3), where the premium payable under the contract of insurance is subject to the tax rate in force under section 16 of the Act, the insurer shall be deemed to have incurred input tax on any cash payment made by him upon the occurrence of an insured event and which is obligatory under that contract of insurance (referred to in this regulation as deemed input tax), except in such situation as the Minister may decide otherwise for the protection of revenue.

(3) Paragraph (2) shall only apply where the contract of insurance is taken out by a person who, at the time the insurance cover commences under that contract —

- (a) is not registered under the First Schedule to the Act, or is a taxable (Seventh Schedule) person other than a registered (Seventh Schedule — full) person;

*[S 895/2018 wef 01/01/2019]*

- (b) is a sole proprietor who is registered under the First Schedule to the Act and who purchased the insurance cover other than in the course or furtherance of his business;
- (c) where the contract is for medical and accident insurance, is registered under the First Schedule to the Act and is disallowed under regulation 26 from claiming any credit under sections 19 and 20 of the Act on any input tax incurred on the premium paid on that contract; or
- (d) where the contract is for motor car insurance, is registered under the First Schedule to the Act and is disallowed under regulation 27 from claiming any credit under sections 19 and 20 of the Act on any input tax incurred on the premium paid on that contract.

(4) Where an insurer incurs deemed input tax under paragraph (2) —

- (a) the cash payment made by the insurer to which the deemed input tax relates shall not be treated as consideration for any supply made to the insurer;
- (b) the amount of deemed input tax shall be an amount equal to the relevant tax fraction of the cash payment; and
- (c) the deemed input tax shall be treated as having been incurred by the insurer in the prescribed accounting period in which the cash payment was made by him.

(5) Except as the Comptroller may otherwise allow, an insurer making a claim for the deduction of deemed input tax shall keep a record of that claim consisting of information showing that —

- (a) the period of insurance cover under the contract of insurance commenced on or after 1st January 2007;

- (b) the premium payable under the contract of insurance was subject to the tax rate in force under section 16 of the Act;
  - (c) the cash payment was made by him upon the occurrence of an insured event;
  - (d) the payment was obligatory under the contract of insurance; and
  - (e) the person who entered into the contract for insurance with him was a person specified in paragraph (3).
- (6) If an insurer recovers from any person (other than his re-insurer under a re-insurance contract) the cash payment referred to in paragraph (2) or any part thereof —
- (a) the deemed input tax on the cash payment shall be reduced by an amount equal to the relevant tax fraction of the sum recovered in the prescribed accounting period in which the sum was recovered; and
  - (b) where the insurer has claimed and deducted the deemed input tax, he shall account and repay to the Comptroller the amount of the adjustment in the prescribed accounting period referred to in sub-paragraph (a).
- (7) In this regulation, “relevant tax fraction” means the fraction calculated in accordance with the following formula:

$$\frac{X}{100 + X}$$

where X is the rate of tax applicable to the insurance premium for the period of insurance cover giving rise to the cash payment.

## PART VI

### REMISSION AND DEFERRED PAYMENT

#### **Remission for goods lost, damaged or destroyed**

**42.—**(1) If any goods are by unavoidable accident lost, damaged or destroyed or are lost through theft or through evaporation at any time



before removal from customs control, the Comptroller may remit the whole or any part of the tax payable thereon.

(2) After removal of any goods from customs control, no abatement of tax charged on the importation of such goods shall be allowed on account of loss or damage, or on account of any claim that the weight, measure, volume or value as determined by the proper officer of customs for the purpose of ascertaining the tax on such goods, or any other factor affecting the goods, is incorrect, unless notice in writing of the claim has been given to the Comptroller by the claimant at or before the time of the removal.

(3) For the purposes of this regulation, “customs control” has the same meaning as in section 3(2) of the Customs Act (Cap. 70).

### **Repayment of tax to persons in business overseas**

**42A.**—(1) Where a taxable person (referred to in this regulation as the importer) imports goods belonging to another person (referred to in this regulation as the owner), the importer may make a claim to the Comptroller on behalf of the owner for the repayment of the tax paid on the importation of the goods if the following conditions are satisfied:

- (a) the owner is a person referred to in paragraph (2);
- (b) the goods are imported only for any purpose specified in paragraph (3); and
- (c) the importer satisfies paragraph (4).

(2) For the purposes of paragraph (1)(a), the owner must be a person —

- (a) who is carrying on a business in a country other than Singapore and does not belong in Singapore;
- (b) who is not a taxable person or is a registered (Seventh Schedule — pay only) person; and

*[S 895/2018 wef 01/01/2019]*

- (c) who, if the owner had been a taxable person in Singapore and had imported the goods himself, would have incurred the tax on the importation of the goods as his input tax.

(3) For the purposes of paragraph (1)(b), the goods must be imported only for any of the following purposes:

- (a) being used as a tool or as machinery for the purpose of applying to goods or carrying out on goods a process where, following the process, the goods are supplied by the importer to the owner;
- (b) in relation to goods that are parts or components, being installed or fitted onto a ship or an aircraft;
- (c) storage in or transit through Singapore;
- (d) forming the subject of any exhibition or convention;
- (e) applying to goods or carrying out on goods any process;
- (f) in relation to goods which are leased from the owner, being used in Singapore.

(4) For the purpose of paragraph (1)(c), the importer must satisfy the following:

- (a) the importer receives possession of the goods upon their importation;
- (b) the importer —
  - (i) carries out any purpose specified in paragraph (3) in relation to the imported goods, and, after the purpose has been carried out, to the satisfaction of the Comptroller —
    - (A) in the case of any purpose referred to in paragraph (3)(a), (c), (d) and (f), exports the goods;
    - (B) in the case of the purpose referred to in paragraph (3)(b), installs or fits the goods onto a ship or an aircraft; and
    - (C) in the case of the purpose referred to in paragraph (3)(e), exports the goods to or on which the process has been applied or carried out; or

- (ii) where, in order to carry out any purpose specified in paragraph (3) in relation to the goods, the goods are required to be delivered to a third person, does the following to the satisfaction of the Comptroller:
  - (A) delivers the goods to the third person; and
  - (B) after the purpose has been carried out, receives the goods (including, in the case of the purpose referred to in paragraph (3)(e), the goods to or on which the process has been applied or carried out) back from the third person and —
    - (BA) in the case of any purpose referred to in paragraph (3)(a), (c), (d) and (f), exports the goods;
    - (BB) in the case of the purpose referred to in paragraph (3)(b), installs or fits the goods onto a ship or an aircraft; and
    - (BC) in the case of the purpose referred to in paragraph (3)(e), exports the goods to or on which the process has been applied or carried out;
- (c) for the purpose of paragraph (b), the importer ensures that the export, or the installation or fitting onto a ship or an aircraft, as the case may be, of the goods is carried out before —
  - (i) the expiry of 3 years (or such other period as may be determined by the Comptroller in any particular case) from and including the date the goods were first imported into Singapore under paragraph (1); or
  - (ii) the date the importer ceases to be a taxable person, whichever is the earlier;
- (d) the importer retains control over the imported goods (including, in the case of the purpose referred to in paragraph (3)(e), the goods to or on which the process has

been applied or carried out) at all times during the period when the goods are in Singapore; and

(e) the importer does not obtain re-imburement of any tax paid by him in relation to the importation of the goods.

(5) Any importer making a claim for a repayment of tax under paragraph (1) shall do so by including such amount of tax as input tax in his return for the prescribed accounting period during which the goods were imported.

(6) Subject to paragraph (7), where an importer who has been repaid the tax —

(a) made his claim for the repayment using any false, misleading or inaccurate information; or

(b) fails to satisfy the conditions specified in paragraph (4),  
he shall —

(i) pay to the Comptroller without demand the amount of tax repaid under paragraph (1); and

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

(7) The Comptroller may, in any case at his discretion, waive the application of paragraph (6) if the importer is able to satisfy the Comptroller —

(a) that the importer disposed of the imported goods —

(i) due to obsolescence or spoilage of the goods; or

(ii) on the instructions of the owner;

(b) that the imported goods were lost or destroyed through fire, flood or theft;

(c) that the importer supplied the imported goods (including, in the case of the purpose referred to in paragraph (3)(e), the goods to or on which the process has been applied or carried out) on the instructions of the owner and the importer accounts for tax on the value of the supply pursuant to section 33(2) of the Act; or

(d) that the importer supplied the imported goods at an exhibition or a convention and the importer accounts for tax on the value of the supply pursuant to section 33(2) of the Act.

(8) For the purpose of this regulation, a person shall be treated as belonging in Singapore if —

- (a) he has in Singapore a business establishment or some other fixed establishment and no such establishment elsewhere;
- (b) he has no such establishment in any country but his usual place of residence is in Singapore; or
- (c) he has such establishments both in Singapore and elsewhere and the establishment of his which is most directly concerned with the supply is in Singapore.

(9) For the purposes of paragraph (8) —

- (a) a person carrying on a business through a branch or an agency in any country shall be treated as having a business establishment there; and
- (b) “usual place of residence”, in relation to a body corporate, means the place where it is incorporated or otherwise legally constituted.

(10) In this regulation —

“aircraft” and “ship” have the same meanings as in section 21(4) of the Act;

“process”, in relation to goods, includes (but is not limited to) subjecting the goods to any treatment.

*[S 691/2011 wef 01/01/2012]*

### **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

- (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.

*[S 783/2014 wef 01/01/2015]*

### **Petroleum products removed from customs control**

**43.—**(1) Subject to paragraph (2), where petroleum products under customs control are goods referred to in section 37(1), (2)(a) or (3)(a) of the Act, the Comptroller may permit them to be removed from any specified warehouse into the customs territory without payment of tax subject to the following conditions:

- (a) the petroleum products are removed by a taxable person for the purpose of a business carried on by him;
- (b) the petroleum products are for the principal trade, profession or vocation of the taxable person; and
- (c) such other conditions as the Comptroller may think fit to impose.

(2) The licensee of the specified warehouse from which the petroleum products are to be removed from customs control shall verify that the taxable person removing the petroleum products satisfies the conditions under paragraph (1)(a) and (b) before allowing the removal.

(3) In this regulation, “specified warehouse” means any of the following:

- (a) a warehouse or other place licensed pursuant to regulations made under section 37(5)(b) of the Act;
- (b) a licensed warehouse as defined in section 3(1) of the Customs Act (Cap. 70) (including a place of manufacture licensed under section 63(1) of that Act).

*[S 827/2010 wef 01/01/2011]*

**Goods removed from bonded warehouse by persons approved under Major Exporter Scheme or Third Party Logistics Company Scheme**

**44.**—(1) Without prejudice to regulation 100(3), a person who holds a licence for a bonded warehouse under regulation 94 (referred to in this regulation as the warehouse licensee) may allow goods to be removed from a bonded warehouse referred to in Part XIV without payment of tax if —

- (a) the person removing the goods is a person who has been granted approval under regulation 45 or 45A; and
- (b) the person is entitled to take possession of the goods.

*[S 827/2010 wef 01/01/2011]*

(2) Notwithstanding regulation 100(4), where there is any deficiency in quantity that is indicated or ought to be indicated in the record of stock or inventory maintained in the bonded warehouse, the warehouse licensee shall not be liable for tax chargeable on so much of the goods as he is able to show were removed by a person whom he had verified to be a person referred to in paragraph (1)(a) and (b).

(3) A verification referred to in paragraph (2) shall be carried out in such manner as the Comptroller may require.

**Major exporter scheme**

**45.**—(1) A taxable person who is eligible under paragraph (2) may make an application to the Comptroller for goods outside Singapore which —

- (a) enter Singapore under customs control; and
- (b) are removed from customs control into the customs territory by the taxable person (and accordingly imported by the taxable person) in the course or furtherance of any business carried on by him,

*[S 691/2011 wef 01/01/2012]*



not being goods which are subject to a duty (whether customs duty or excise duty or both), to be so removed without payment of the tax chargeable on the importation.

*[S 827/2010 wef 01/01/2011]*

(1A) The reference in paragraph (1) to goods that are imported by the taxable person in the course or furtherance of any business carried on by him shall include goods which are consigned to the taxable person as recipient in order for the taxable person to make supplies (other than supplies referred to in section 22 of the Act) using or in relation to those goods, if the conditions referred to in regulation 42A(1)(a), (b) and (c) are satisfied, with —

- (a) the reference to the owner in that regulation read as a reference to the person who consigned the goods to the taxable person; and
- (b) the reference to the importer in that regulation read as a reference to the taxable person.

*[S 691/2011 wef 01/01/2012]*

(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.

*[S 783/2014 wef 01/01/2015]*

(2) A taxable person is eligible to make an application under paragraph (1) if he satisfies the Comptroller that —

- (a) the amount or proportion of goods exported or to be exported by him or the value of supplies of international services made or to be made by him within the meaning of section 21(3) of the Act satisfies such requirement as the Comptroller may determine;
- (b) his accounting and internal control systems are able to meet such accounting and auditing standards as the Comptroller may require;
- (c) he has faithfully observed and complied with all duties and obligations relating to his liability to pay customs and

excise duties, income tax, property tax and goods and services tax; and

(d) he is able to comply with such other conditions as the Comptroller may impose for the protection of the revenue.

(2A) A taxable person shall not provide the Comptroller with any false, misleading or inaccurate declaration or information in his application under paragraph (1).

(3) The Comptroller may, on an application made under paragraph (1), approve the application on such conditions as he may in his discretion impose and may require the applicant to furnish security in such form and amount and to make arrangements for the payment of tax as he may determine.

(3A) The applicant shall comply with all conditions imposed by the Comptroller under paragraph (3).

(4) The Comptroller may, at any time, by notice in writing vary or revoke any approval granted under this regulation if he is satisfied that the taxable person —

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

(b) has at any time ceased to satisfy any of the requirements for eligibility under paragraph (2); or

(c) has provided any false, misleading or inaccurate declaration or information in his application under paragraph (1).

(4A) A taxable person to whom approval has been granted under this regulation shall not use the approval, and shall take all steps to ensure that no other person uses the approval (whether on behalf of the taxable person or otherwise), except for the purposes for which the approval was granted.

(5) A taxable person to whom approval has been granted under this regulation shall immediately notify the Comptroller of any change in particulars furnished, the security given or the arrangements for the payment of tax.

(6) Subject to paragraph (4), an approval granted under paragraph (3) shall have effect for a period of 3 years from the date on which the approval is to take effect and the Comptroller may, in his discretion, extend the period to which the approval relates.

(7) Unless the Comptroller otherwise allows or directs, notwithstanding that no tax is payable, a taxable person to whom approval has been granted under this regulation in relation to paragraph (1) shall account for the tax chargeable on his importation of goods.

*[S 827/2010 wef 01/01/2011]*

- (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.

*[S 783/2014 wef 01/01/2015]*

### **Approved Third Party Logistics Company Scheme**

**45A.**—(1) A taxable person who is eligible under paragraph (3) may make an application to the Comptroller for goods outside Singapore which —

- (a) enter Singapore under customs control; and
- (b) are removed from customs control into the customs territory by the taxable person (and accordingly imported

by the taxable person) in the course or furtherance of any business carried on by him,

*[S 691/2011 wef 01/01/2012]*

not being goods which are subject to a duty (whether customs duty or excise duty or both), to do any of the following:

- (i) remove those goods without payment of the tax chargeable on the importation;
- (ii) remove those goods and supply them to a specified person, without payment of the tax chargeable on the importation and on the supply.

*[S 827/2010 wef 01/01/2011]*

(1A) The reference in paragraph (1) to goods that are imported by the taxable person in the course or furtherance of any business carried on by him shall include goods which are consigned to the taxable person as recipient in order for the taxable person to make supplies (other than supplies referred to in section 22 of the Act) using or in relation to those goods, if the conditions referred to in regulation 42A(1)(a), (b) and (c) are satisfied, with —

- (a) the reference to the owner in that regulation read as a reference to the person who consigned the goods to the taxable person; and
- (b) the reference to the importer in that regulation read as a reference to the taxable person.

*[S 691/2011 wef 01/01/2012]*

(2) Every application under paragraph (1) shall —

- (a) be made on such form as the Comptroller may determine; and
- (b) give a full and true account of the particulars or information for which the provision is made in the form.

(3) A taxable person is eligible to make an application under paragraph (1) if he satisfies the Comptroller that —

- (a) the amount or proportion of goods exported by him and the value of supplies of international services made by him

within the meaning of section 21(3) of the Act satisfy such requirements as the Comptroller may determine;

- (b) his business is substantially with a specified person;
- (c) his accounting and internal control systems are able to meet such accounting standards as the Comptroller may require; and
- (d) he is able to comply with such other conditions as the Comptroller may impose for the protection of the revenue.

(3A) A taxable person shall not provide the Comptroller with any false, misleading or inaccurate declaration or information in his application under paragraph (1).

(4) The Comptroller may, on an application made under paragraph (1), approve the application on such conditions or requirements as he may, in his discretion, impose.

(4A) The applicant shall comply with all conditions and requirements imposed by the Comptroller under paragraph (4).

(5) The Comptroller may, in granting approval under paragraph (4), require the applicant to furnish security in such form and amount and to make arrangements for the payment of tax as the Comptroller may determine.

(6) Subject to paragraph (12), an approval granted under paragraph (4) shall have effect for a period of 3 years from the date on which the approval is to take effect and the Comptroller may, in his discretion, vary the period to which the approval relates.

(6A) A taxable person to whom approval has been granted under this regulation shall not use the approval, and shall take all steps to ensure that no other person uses the approval (whether on behalf of the taxable person or otherwise), except for the purposes for which the approval was granted.

(7) A taxable person to whom approval has been granted under this regulation shall immediately notify the Comptroller of any change in particulars furnished, the security given or the arrangements for the payment of tax.

(8) Unless the Comptroller otherwise allows or directs, notwithstanding that no tax is payable —

- (a) a taxable person to whom approval has been granted under this regulation in relation to paragraph (1)(i) or (ii) shall account for the tax chargeable on his importation of goods; and

[S 827/2010 wef 01/01/2011]

- (b) a taxable person to whom approval has been granted under this regulation in relation to paragraph (1)(ii) shall account for the tax chargeable on his supply of the goods to the specified person.

[S 827/2010 wef 01/01/2011]

(9) [Deleted by S 327/2007]

(10) Unless the Comptroller otherwise allows or directs, a specified person who receives goods under paragraph (1)(ii) shall account for tax as if he had himself imported the goods in the course or furtherance of his business, together with the tax chargeable on the supply of those goods by the specified person to some other person.

[S 827/2010 wef 01/01/2011]

(10A) For the purposes of paragraphs (8)(b) and (10), the supply of goods under paragraph (1)(ii) shall be treated as taking place at the earliest of the following times:

- (a) whenever a payment in respect of the supply is made;
- (b) whenever the goods are made available to or received by the specified person; or
- (c) whenever the specified person receives an invoice relating to the supply.

[S 827/2010 wef 01/01/2011]

(10B) [Deleted by S 827/2010 wef 01/01/2011]

(11) For the purposes of this regulation, the enforcement of any obligation to account for tax shall apply to any person who is required under paragraph (8) or (10) to account for tax.

(12) The Comptroller may, at any time, by notice in writing vary or revoke any approval granted under this regulation if he is satisfied that the taxable person —

- (a) has failed to comply with any condition or requirement imposed by the Comptroller under paragraph (4) or (5);
- (b) has at any time ceased to satisfy any of the requirements for eligibility under paragraph (3); or
- (c) has provided any false, misleading or inaccurate declaration or information in his application under paragraph (2).

(13) Unless the Comptroller otherwise allows, where the taxable person approved by the Comptroller fails to comply with any condition or requirement imposed by the Comptroller under paragraph (4) or (5), he shall —

- (a) pay to the Comptroller without demand the amount of tax chargeable on the importation or the supply, as the case may be, to which the failure to comply relates; and
- (b) include the amount of tax referred to in sub-paragraph (a) as output tax in his return.

(14) In this regulation, “specified person” means —

- (a) a taxable person approved under this regulation or regulation 45;
- (b) a taxable person approved under regulation 45C; or
- (c) an approved contract manufacturer as defined in regulation 46.

*[S 626/2009 wef 01/01/2010]*

### **Approved Marine Fuel Trader Scheme**

**45B.**—(1) Subject to this regulation, a supply of specified goods by any taxable person to another taxable person who is an approved person may be made without payment of the tax chargeable on the supply.

(2) Any taxable person who wishes to be an approved person for the purpose of paragraph (1) may make an application to the Comptroller for such approval if he is eligible to do so under paragraph (4).

(3) Every application under paragraph (2) shall —

(a) be made on such form as the Comptroller may determine; and

(b) give a full and true account of the particulars or information for which the provision is made in the form.

(4) A taxable person is eligible to make an application under paragraph (2) if he satisfies the Comptroller that —

(a) he makes substantial supplies of specified goods in the course or furtherance of his business and satisfies such requirements as the Comptroller may determine;

(b) his accounting and internal control systems are able to meet such accounting standards as the Comptroller may require;

(c) he has faithfully observed and complied with all duties and obligations relating to his liability to pay customs and excise duties, income tax, property tax and goods and services tax; and

(d) he is able to comply with such other conditions as the Comptroller may impose for the protection of the revenue.

(5) The Comptroller may, on an application made under paragraph (2), approve the application on such conditions or requirements as he may, in his discretion, impose.

(6) The Comptroller may, in granting approval under paragraph (5), require the applicant to furnish security in such form and amount and to make arrangements for the payment of taxes as the Comptroller may determine.

(7) Subject to paragraph (11), an approval granted under paragraph (5) shall have effect for a period of 3 years from the date on which the approval is to take effect and the Comptroller may, in his discretion, vary or extend the period to which the approval relates.



(8) An approved person shall immediately notify the Comptroller of any change in particulars furnished, the security given, or the arrangements for the payment of taxes.

(9) Unless the Comptroller otherwise allows or directs, notwithstanding that no tax is payable, a taxable person making a supply of specified goods to an approved person shall declare the value of the supply of the specified goods in his return furnished under regulation 52 for the period during which the supply was made.

(10) For the purposes of paragraph (9) and except as the Comptroller may otherwise allow, the taxable person making a supply of specified goods to an approved person shall issue and provide a tax invoice in accordance with these Regulations and with such annotation as the Comptroller may require.

(11) The Comptroller may, at any time, by notice in writing vary or revoke any approval granted under this regulation if he is satisfied that the approved person —

- (a) has failed to comply with any condition or requirement imposed by the Comptroller under paragraph (5);
- (b) has at any time ceased to satisfy any of the requirements for eligibility under paragraph (4); or
- (c) has provided any false, misleading or inaccurate declaration or information in his application under paragraph (3).

(12) Where any approved person —

- (a) no longer satisfies any of the requirements for eligibility under paragraph (4); or
- (b) fails to comply with any condition or requirement imposed by the Comptroller under paragraph (5),

he shall —

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

(ii) include the amount of tax on the value of the supply which he is required to pay under sub-paragraph (i) as output tax in his return.

(13) In this regulation —

“approved person” means a taxable person whose application to be an approved person has been granted by the Comptroller under paragraph (5);

“specified goods” means marine fuel oil for use by any ocean-going vessel in its engine.

### **Approved import tax suspension scheme**

**45C.**—(1) A taxable person may apply to the Comptroller to be an approved person under this regulation, and the Comptroller may approve such application if the taxable person satisfies the Comptroller that —

- (a) he is in the aerospace industry;
- (b) he makes substantial supplies in the course or furtherance of his business and satisfies such requirements as the Comptroller may determine;
- (c) his accounting and internal control systems are able to meet such accounting standards as the Comptroller may require; and
- (d) he is able to comply with such other conditions as the Comptroller may impose for the protection of revenue.

(2) Subject to paragraph (4) —

- (a) goods outside Singapore (other than qualifying aircraft parts) which —
  - (i) enter Singapore under customs control; and
  - (ii) are removed from customs control into the customs territory by an approved person (and accordingly

imported by the approved person) in the course or furtherance of any business carried on by him,

*[S 691/2011 wef 01/01/2012]*

not being goods which are subject to a duty (whether customs duty or excise duty or both), may be so removed without payment of the tax chargeable on the importation; and

(b) qualifying aircraft parts which —

(i) enter customs control; and

(ii) are removed from customs control into the customs territory by an approved person (and accordingly imported by the approved person) in the course or furtherance of any business carried on by him,

*[S 691/2001 wef 01/01/2012]*

not being goods which are subject to a duty (whether customs duty or excise duty or both), may be so removed without payment of the tax chargeable on the importation.

*[S 691/2011 wef 01/01/2012]*

*[S 827/2010 wef 01/01/2011]*

(2A) The reference in paragraph (2)(a) to goods that are imported by the approved person in the course or furtherance of any business carried on by him shall include goods which are consigned to the approved person as recipient in order for the approved person to make supplies (other than supplies referred to in section 22 of the Act) using or in relation to those goods, if the conditions referred to in regulation 42A(1)(a), (b) and (c) are satisfied, with —

(a) the reference to the owner in that regulation read as a reference to the person who consigned the goods to the taxable person; and

(b) the reference to the importer in that regulation read as a reference to the approved person.

*[S 691/2011 wef 01/01/2012]*

(2B) The reference in paragraph (2)(b) to qualifying aircraft parts that are imported by the approved person in the course or furtherance

of any business carried on by him shall include qualifying aircraft parts which are consigned to the approved person as recipient in order for the approved person to make supplies (other than supplies referred to in section 22 of the Act) using or in relation to those goods.

*[S 691/2011 wef 01/01/2012]*

(3) *[Deleted by S 827/2010 wef 01/01/2011]*

(4) Paragraph (2) shall not apply if, at the time of the importation in question, the approved person does not satisfy the requirement set out in paragraph (1)(a).

*[S 827/2010 wef 01/01/2011]*

(5) Every application made under paragraph (1) shall —

(a) be made in such form as the Comptroller may determine;  
and

(b) give a full and true account of the particulars or information furnished.

(6) The Comptroller may approve an application made under paragraph (1) on such conditions or with such requirements as he may, in his discretion, impose.

(7) The Comptroller may, in granting approval under paragraph (1), require the approved person to —

(a) furnish security in such form and amount; and

(b) make arrangements for the payment of tax,

as the Comptroller may determine.

(8) An approval granted under paragraph (1) shall have effect for such period as the Comptroller may determine.

(9) Unless the Comptroller otherwise allows or directs, notwithstanding that no tax is payable, an approved person shall account for the importation of goods in his return made under the Act for the period in which the importation occurred.

(10) An approved person shall immediately notify the Comptroller of any change in particulars furnished, the security given or the arrangements for the payment of tax.

(11) The Comptroller may, at any time, by notice in writing, vary or revoke any approval granted under this regulation if he is satisfied that the approved person —

- (a) has at any time ceased to satisfy any of the requirements for eligibility under paragraph (1);
- (b) has provided any false, misleading or inaccurate declaration or information in his application under paragraph (1);
- (c) has failed to account for or pay tax on any importation by him on the basis that the importation fell within paragraph (2) when the importation did not fall within that paragraph; or

*[S 827/2010 wef 01/01/2011]*

- (d) has failed to comply with any condition or requirement imposed by the Comptroller under paragraph (6).

(12) Unless the Comptroller otherwise allows, where the approved person fails to account for or pay tax on any importation by him on the basis that the importation falls within paragraph (2) when —

- (a) the importation does not fall within paragraph (2); or

*[S 827/2010 wef 01/01/2011]*

- (b) paragraph (2) does not, by virtue of paragraph (4), apply to the importation,

*[S 827/2010 wef 01/01/2011]*

he shall —

- (i) pay to the Comptroller without demand an amount equal to the tax which would, but for this regulation, have been chargeable on the importation, as the case may be, to which the failure to comply relates; and

*[S 827/2010 wef 01/01/2011]*

- (ii) include the amount of tax as output tax in his return.

*[S 827/2010 wef 01/01/2011]*

(13) In this regulation —

“approved person” means a taxable person whose application to be an approved person has been granted by the Comptroller under paragraph (1);

*[Deleted by S 827/2010 wef 01/01/2011]*

“qualifying aircraft parts” has the same meaning as in section 21(4)(a) of the Act.

*[S 626/2009 wef 01/01/2010]*

### **Import Goods and Services Tax Deferment Scheme**

**45D.**—(1) A taxable person who is eligible under paragraph (2) may make an application to the Comptroller —

(a) for goods outside Singapore which —

(i) enter Singapore under customs control; and

(ii) are removed from customs control into the customs territory by the taxable person (and accordingly imported by the taxable person) in the course or furtherance of any business carried on by him,

*[S 691/2011 wef 01/01/2012]*

to be so removed notwithstanding that the tax chargeable on the importation has yet to be paid; and

(b) for the taxable person to account for the tax chargeable on the importation of the goods in the return of the taxable person relating to the prescribed accounting period in which the removal of the goods took place, and pay the same to the Comptroller.

*[S 827/2010 wef 01/01/2011]*

(1A) The reference in paragraph (1)(a) to goods that are imported by the taxable person in the course or furtherance of any business carried on by him shall include goods which are consigned to the taxable person as recipient in order for the taxable person to make supplies (other than supplies referred to in section 22 of the Act) using or in relation to those goods, if the conditions referred to in regulation 42A(1)(a), (b) and (c) are satisfied, with —

- (a) the reference to the owner in that regulation read as a reference to the person who consigned the goods to the taxable person; and
- (b) the reference to the importer in that regulation read as a reference to the taxable person.

*[S 691/2011 wef 01/01/2012]*

(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.

*[S 783/2014 wef 01/01/2015]*

(2) A taxable person is eligible to make an application under paragraph (1) if he satisfies the Comptroller that —

- (a) his accounting and internal control systems are able to meet such accounting and auditing standards as the Comptroller may require;
- (b) he has faithfully observed and complied with all duties and obligations relating to his liability to pay customs and excise duties, income tax, property tax and goods and services tax;
- (c) he has been allowed or directed by the Comptroller to furnish returns in respect of periods of one month within the meaning of regulation 52(1)(i); and
- (d) he is able to comply with such other conditions as the Comptroller may impose for the protection of revenue.

(3) Every application made under paragraph (1) —

- (a) shall be made in such form and manner as the Comptroller may determine; and
- (b) shall not include any false, misleading or inaccurate declaration or information.

(4) The Comptroller may, on an application made under paragraph (1), approve the application on such conditions or with such requirements as he may in his discretion impose.

(5) The taxable person shall comply with all conditions and requirements imposed by the Comptroller under paragraph (4).

(6) The Comptroller may require the taxable person to furnish security in such form and amount and to make arrangements for the payment of tax as he may determine.

(7) An approval granted under paragraph (4) shall have effect for such period as the Comptroller may determine.

(8) The Comptroller may, at any time, by notice in writing, vary or revoke any approval granted under this regulation if he is satisfied that the taxable person —

- (a) has provided any false, misleading or inaccurate declaration or information in his application under paragraph (1);
- (b) has at any time ceased to satisfy any of the requirements for eligibility under paragraph (2); or
- (c) has failed to comply with any condition or requirement imposed by the Comptroller under paragraph (4).

(9) In a prescribed accounting period, a taxable person to whom approval has been granted under this regulation shall —

- (a) account for tax on his importation of goods removed in the prescribed accounting period; and
- (b) pay the tax, except that, where the amount of the tax exceeds such amount of credit or excess owing to the taxable person by the Comptroller under section 19(5) of the Act, the taxable person shall pay to the Comptroller the difference between the 2 amounts.

(10) A taxable person to whom approval has been granted under this regulation shall not use the approval, and shall take all steps to ensure that no other person uses the approval (whether on behalf of the taxable person or otherwise), except for the purposes for which the approval was granted.



(11) A taxable person to whom approval has been granted under this regulation shall immediately notify the Comptroller of any change relating to particulars or information furnished in respect of his application made under paragraph (1).

(12) Unless the Comptroller otherwise allows, where a taxable person to whom approval has been granted under this regulation —

(a) ceases to satisfy any of the requirements for eligibility under paragraph (2);

*[S 691/2011 wef 01/01/2012]*

(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;

*[S 783/2014 wef 01/01/2015]*

(ab) fails to comply with any condition or requirement imposed by the Comptroller under paragraph (4); or

*[S 691/2011 wef 01/01/2012]*

(b) fails to account for the tax chargeable on the importation of the goods in accordance with paragraph (9),

the taxable person shall immediately, and without demand, pay to the Comptroller the tax chargeable that is not accounted for.

*[S 691/2011 wef 01/01/2012]*

*[S 566/2010 wef 01/10/2010]*

### **Approved contract manufacturer and trader scheme**

**46.—**(1) A taxable person may apply to the Comptroller to be an approved contract manufacturer, and the Comptroller may approve such application if the taxable person satisfies the Comptroller that —

(a) he is in an industry approved by the Comptroller to apply to or carry out on goods any process under a contract with and directly benefitting an overseas person;

*[S 827/2010 wef 01/01/2011]*

*[S 691/2011 wef 01/01/2012]*

- (b) the total value of the supplies made by him comprising the processing of those goods under a contract with and directly benefitting an overseas person —
- (i) is not less than such amount as the Comptroller may determine; or
  - (ii) is not less than such proportion of the annual turnover of the taxable person as the Comptroller may determine;
- [S 827/2010 wef 01/01/2011]*  
*[S 691/2011 wef 01/01/2012]*
- (c) the total amount or proportion of specified goods which are —
- (i) exported by him; or
  - (ii) delivered by him to an approved person,
- is not less than such amount or proportion as the Comptroller may determine;
- (d) his accounting and internal control systems meet such accounting standards as the Comptroller may require; and
- (e) he is able to comply with such other conditions as the Comptroller may impose for the protection of revenue.
- (2) Subject to paragraph (3), where a taxable person is an approved contract manufacturer —
- (a) goods from outside Singapore which —
- (i) enter Singapore under customs control; and
- [S 691/2011 wef 01/01/2012]*
- (ii) are removed from customs control into the customs territory by the taxable person (and accordingly imported by the taxable person) in the course or furtherance of any business carried on by him,
- not being goods which are subject to a duty (whether customs duty or excise duty or both), may be removed without payment of the tax chargeable on the importation of the goods; and

(b) the supplies that the taxable person makes, which comprise any process being applied to or carried out on goods under a contract with and directly benefitting an overseas person, shall be disregarded for the purposes of the Act if the Comptroller is satisfied that, after the process has been applied to or carried out on the goods —

(i) the taxable person —

(A) delivers the goods to an approved person or to a customer of the overseas person; or

(B) exports the goods; or

(ii) where the goods are of an unsatisfactory standard or quality or are in excess of the amount required, the taxable person or any other person destroys or disposes of the goods.

(2A) The reference in paragraph (2)(a) to goods that are imported by the taxable person in the course or furtherance of any business carried on by him shall include goods which are consigned to the taxable person as recipient —

(a) in order for the taxable person to make supplies (other than supplies referred to in section 22 of the Act) using or in relation to those goods, if the conditions of regulation 42A(1)(a), (b) and (c) are satisfied, with —

(i) the reference to owner in that regulation read as a reference to the person who consigned the goods to the taxable person; and

(ii) the reference to importer in that regulation read as a reference to the taxable person; and

(b) for the purposes of applying to or carrying out on goods any process under a contract with and directly benefitting an overseas person and, after application or carrying out of the process, the goods are, to the satisfaction of the Comptroller —

(i) exported by the taxable person;

- (ii) delivered by the taxable person to an approved person or to a customer of the overseas person; or
- (iii) where the goods are of an unsatisfactory standard or quality or are in excess of the amount required, destroyed or disposed of by the taxable person or any other person.

(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.

*[S 783/2014 wef 01/01/2015]*

(3) Paragraph (2) shall not apply if, at the time of the importation or supply in question, the taxable person does not satisfy the requirement set out in paragraph (1)(a).

(3A) Where —

- (a) goods are supplied to an overseas person in Singapore and delivered to an approved contract manufacturer for the purposes of applying to or carrying out on the goods any process under a contract with and directly benefitting an overseas person; and
- (b) after the process has been applied to or carried out on the goods —
  - (i) the approved contract manufacturer delivers the goods to an approved person or to a customer of the overseas person;
  - (ii) the approved contract manufacturer exports the goods; or
  - (iii) the approved contract manufacturer or any other person destroys or disposes of the goods, where the goods are of an unsatisfactory standard or quality or are in excess of the amount required,

to the satisfaction of the Comptroller, then the goods shall be treated as having been supplied to the approved contract manufacturer in the course or furtherance of his business.

*[S 845/2013 wef 01/01/2014]*

(3B) Where paragraph (3A) applies, the approved contract manufacturer shall also be entitled to claim under section 19 of the Act a deduction of input tax on the deemed supply referred to in paragraph (3A) as if the whole of the input tax were allowable under section 20 of the Act, if —

- (a) the approved contract manufacturer pays the tax on the deemed supply of goods; or
- (b) the overseas person pays the tax on the supply of goods to him in Singapore, and the approved contract manufacturer makes a refund to the overseas person of the amount of the tax.

*[S 845/2013 wef 01/01/2014]*

(4) A taxable person may apply to the Comptroller to be an approved logistics company, and the Comptroller may approve such application if the taxable person satisfies the Comptroller that —

- (a) he is appointed as an agent of an overseas person for the purpose of distributing specified goods;
- (b) he receives specified goods from an approved contract manufacturer which he subsequently —
  - (i) delivers on behalf of the overseas person to another approved contract manufacturer or a customer of the overseas person; or
  - (ii) exports;

*[S 691/2011 wef 01/01/2012]*

- (c) the total amount or proportion of the specified goods received by him and which is exported by him is not less than such amount or proportion as the Comptroller may determine;
- (d) his accounting and internal control systems meet such accounting standards as the Comptroller may require; and

- (e) he is able to comply with such other conditions as the Comptroller may impose for the protection of revenue.
- (5) Every application made under paragraph (1) or (4) shall —
- (a) be made in such form as the Comptroller may determine; and
  - (b) give a full and true account of the particulars or information furnished.
- (6) The Comptroller may approve an application made under paragraph (1) or (4) on such conditions or with such requirements as he may, in his discretion, impose.
- (7) The Comptroller may, in granting approval under paragraph (1) or (4), require the taxable person to —
- (a) furnish security in such form and amount; and
  - (b) make arrangements for the payment of tax,
- as the Comptroller may determine.
- (8) An approval granted under paragraph (1) or (4) shall have effect for such period as the Comptroller may determine.
- (9) An approved person shall immediately notify the Comptroller of any change in particulars furnished, the security given, or the arrangements for the payment of tax.
- [S 827/2010 wef 01/01/2011]*
- (10) Unless the Comptroller otherwise allows or directs, notwithstanding that no tax is payable, an approved contract manufacturer shall account for the importation of goods in his return made under the Act for the period in which the importation occurred.
- (11) Where an approved contract manufacturer receives specified goods from an approved person, the approved contract manufacturer shall account for and pay the tax as if he himself had supplied the goods in the course or furtherance of his business.
- (12) Where an approved logistics company receives specified goods from an approved contract manufacturer, the approved logistics company shall account for and pay the tax as if he

himself had supplied the goods in the course or furtherance of his business.

(13) For the purposes of paragraphs (11) and (12) —

(a) the supply of the specified goods shall be regarded as taking place whenever the approved contract manufacturer or approved logistics company, as the case may be, receives the goods; and

(b) the value of the goods shall be taken to be —

(i) where known, the market value of the goods; or

(ii) where the market value of the goods is not known, a value determined by the Comptroller.

(14) Unless the Comptroller otherwise allows, where a process has been applied to or carried out on goods by an approved contract manufacturer under a contract with and directly benefitting an overseas person, and —

(a) the approved contract manufacturer delivers the goods on behalf of the overseas person to a customer of the overseas person;

*[S 691/2011 wef 01/01/2012]*

(b) an approved logistics company (having received the goods from the approved contract manufacturer) delivers the goods on behalf of the overseas person to a customer of the overseas person; and

*[S 691/2011 wef 01/01/2012]*

(c) where the goods are of an unsatisfactory standard or quality or are in excess of the amount required, the goods are destroyed or disposed of by the approved person or any other person, and consideration is received by the approved person or the overseas person upon the destruction or disposal,

*[S 691/2011 wef 01/01/2012]*

then the approved person shall account for and pay the tax on the supply of goods in substitution for the overseas person.

*[S 827/2010 wef 01/01/2011]*

*[S 691/2011 wef 01/01/2012]*

(15) For the purpose of paragraph (14), the time of supply of the specified goods shall be treated as taking place at the earliest of the following times:

- (a) whenever the goods are delivered to the customer of the overseas person;
- (b) whenever the approved person receives payment in respect of the supply;
- (c) whenever the approved person issues an invoice relating to the supply;

*[S 691/2011 wef 01/01/2012]*

- (d) in the case of goods that are of an unsatisfactory standard or quality or are in excess of the amount required, whenever the approved person or overseas person receives the consideration upon the destruction or disposal of the goods.

*[S 827/2010 wef 01/01/2011]*

*[S 691/2011 wef 01/01/2012]*

(16) [*Deleted by S 827/2010 wef 01/01/2011*]

(17) For the purposes of this regulation, the enforcement of any obligation to account for and pay tax shall apply to any taxable person who is required under this regulation to account for and pay any tax as if that were a tax on a supply made by him.

(18) The Comptroller may, at any time, by notice in writing, vary or revoke the approval of an approved person granted under this regulation if he is satisfied that —

- (a) the approved person has ceased to satisfy any of the requirements under paragraph (1) or (4), as the case may be;



- (b) the approved person has provided any false, misleading or inaccurate declaration or information in his application under paragraph (1) or (4), as the case may be;
- (c) the approved person has failed to account for or pay tax on any importation or supply by him on the basis that the importation or supply fell within paragraph (2), when the importation or supply did not fall within that paragraph;
- (d) the approved person has made an incorrect claim for deduction of input tax in contravention of paragraph (3A), or has failed to comply with paragraph (11), (12) or (14), as the case may be; or

*[S 827/2010 wef 01/01/2011]*

*[S 691/2011 wef 01/01/2012]*

- (e) has failed to comply with any condition or requirement imposed by the Comptroller under paragraph (6).

(19) Unless the Comptroller otherwise allows, where —

- (a) an approved contract manufacturer fails to account for or pay tax on any importation or supply by him on the basis that the importation or supply falls within paragraph (2), when —
  - (i) the importation or supply does not fall within paragraph (2); or
  - (ii) paragraph (2) does not, by virtue of paragraph (3), apply to the importation or supply;

*[S 783/2014 wef 01/01/2015]*

- (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

*[S 783/2014 wef 01/01/2015]*

- (b) an approved person fails to account for or pay tax on the supply of specified goods to the customer of an overseas person under paragraph (14),

*[S 827/2010 wef 01/01/2011]*

then —

- (A) the approved contract manufacturer or approved person in the circumstances referred to in sub-paragraph (a)(i) or (b) (as the case may be); and
- (B) unless the Comptroller otherwise allows, the approved contract manufacturer in the circumstances referred to in sub-paragraph (a)(ii),

shall —

- (I) repay the Comptroller without demand the amount of tax chargeable on the importation or the supply, as the case may be, to which the failure relates; and
- (II) include the amount of tax referred to in sub-paragraph (a) or sub-paragraph (b) or sub-paragraphs (a) and (b), as the case may be, as output tax in his return.

*[S 691/2011 wef 01/01/2012]*

(19A) Where specified goods are not exported, an approved person who receives the goods from another approved person shall deliver the goods only to a person who is —

- (a) an approved person or a customer of the overseas person; or
- (b) where the goods are of an unsatisfactory standard or quality or are in excess of the amount required, a person for the intended destruction or disposal of such goods.

*[S 691/2011 wef 01/01/2012]*

(19B) Where an approved person contravenes paragraph (19A), he shall pay to the Comptroller an amount equal to the tax that would have been payable as if the approved person had himself made a supply of the goods in the course or furtherance of his business and for this purpose, the value of the goods shall be taken to be —

- (a) where known, the market value of the goods; or
- (b) where the market value of the goods is not known, a value determined by the Comptroller.

*[S 827/2010 wef 01/01/2011]*

(19C) An approved person referred to in paragraph (19B) shall include the amount he is required to pay under that paragraph as output tax in his return.

*[S 827/2010 wef 01/01/2011]*

*[S 845/2013 wef 01/01/2014]*

(20) In this regulation —

“approved contract manufacturer” means —

(a) a taxable person whose application to be an approved contract manufacturer has been granted by the Comptroller under paragraph (1); and

(b) any taxable person approved under regulation 46 in force immediately before 1st January 2010;

“approved logistics company” means a taxable person whose application to be an approved logistics company has been granted by the Comptroller under paragraph (4);

“approved person” means an approved contract manufacturer or an approved logistics company, as the case may be;

“customer”, in relation to an overseas person, means a person to whom the overseas person supplies specified goods;

“overseas person” means a person who belongs in a country other than Singapore who is not registered under the Act or is a registered (Seventh Schedule — pay only) person;

*[S 895/2018 wef 01/01/2019]*

“specified goods” means goods to or on which a process has been applied or carried out;

*[S 691/2011 wef 01/01/2012]*

“process”, in relation to goods, includes (but is not limited to) subjecting the goods to any treatment.

*[S 626/2009 wef 01/01/2010]*

*[S 691/2011 wef 01/01/2012]*

**Approved refiner and consolidator scheme**

**46A.**—(1) A taxable person may apply to the Comptroller to be an approved refiner, and the Comptroller may approve such application if the taxable person satisfies the Comptroller —

(a) that he is a refiner who —

- (i) in the case of gold or silver, is in the “Good Delivery” list of the London Bullion Market Association;
- (ii) in the case of platinum, is in the “Good Delivery” list of the London Platinum and Palladium Market;
- (iii) in the case of gold, silver or platinum —
  - (A) intends to be on the “Good Delivery” list of the London Bullion Market Association or the London Platinum and Palladium Market, as the case may be; and
  - (B) is endorsed by the Enterprise Singapore Board established by section 3 of the Enterprise Singapore Board Act 2018 (Act 10 of 2018) at the time of his application; or

*[S 179/2018 wef 01/04/2018]*

(iv) is in the business of minting coins that are investment precious metals;

(b) that he —

- (i) in the case of a refiner referred to in sub-paragraph (a)(i), (ii) or (iii), makes or intends to make —
  - (A) substantial supplies of investment precious metals directly following the refinement of goods into such metals;
  - (B) substantial supplies comprising the refining of goods into investment precious metals; or
  - (C) substantial supplies comprising the supplies referred to in sub-paragraphs (A) and (B),

in the course or furtherance of his business, and satisfies such requirements as the Comptroller may determine; or

(ii) in the case of a refiner referred to in sub-paragraph (a)(iv), satisfies such requirements as the Comptroller may determine;

(c) that his accounting, inventory and internal control systems meet such accounting standards as the Comptroller may require; and

(d) that he is able to comply with such other conditions as the Comptroller may impose for the protection of revenue.

(2) A taxable person may apply to the Comptroller to be an approved consolidator, and the Comptroller may approve such application if the taxable person satisfies the Comptroller —

(a) that he —

(i) directly supplies goods to a refiner who is on the “Good Delivery” list of the London Bullion Market Association or the London Platinum and Palladium Market, as the case may be, or is endorsed by the Enterprise Singapore Board, for the purpose of the refiner refining the goods into investment precious metals; or

*[S 179/2018 wef 01/04/2018]*

(ii) directly delivers goods to a refiner who is on the “Good Delivery” list of the London Bullion Market Association or the London Platinum and Palladium Market, as the case may be, or is endorsed by the Enterprise Singapore Board, under an arrangement with the refiner to refine the goods for him into investment precious metals;

*[S 179/2018 wef 01/04/2018]*

(b) that his accounting, inventory and internal control systems meet such accounting standards as the Comptroller may require; and

- (c) that he is able to comply with such other conditions as the Comptroller may impose for the protection of revenue.
- (3) Every application under paragraph (1) or (2) shall —
- (a) be made in such form as the Comptroller may determine; and
  - (b) give a full and true account of the particulars or information furnished.
- (4) The Comptroller may approve an application made under paragraph (1) or (2) on such conditions or with such requirements as he may, in his discretion, impose.
- (5) The Comptroller may, in granting approval under paragraph (1) or (2), require the taxable person to furnish security in such form and amount, and make arrangements for the payment of tax, as the Comptroller may determine.
- (6) An approval granted under paragraph (1) or (2) shall have effect for such period as the Comptroller may determine.
- (7) An approved person shall —
- (a) notify the Comptroller of any change in the particulars or information furnished, the security given, or the arrangements for the payment of tax, immediately upon the change; and
  - (b) notify the Comptroller if he fails to satisfy any requirement specified in paragraph (1) or (2), as the case may be, within a period of 30 days commencing on the day after the day of his failure to satisfy.
- (8) Subject to paragraph (10), where a taxable person is an approved refiner and (unless the Comptroller otherwise allows) he satisfies the requirements specified in paragraph (1) —
- (a) goods from outside Singapore, not being goods which are subject to a duty (whether customs duty or excise duty or both), which —
    - (i) enter Singapore under customs control; and

(ii) are removed from customs control into the customs territory by the taxable person (and accordingly imported by the taxable person),

in the course or furtherance of any business carried on by him, or consigned to him by an overseas person for the purpose of refining them into investment precious metals or precious metals, may be removed without payment of the tax chargeable on the importation of such goods; and

(b) goods may be supplied in the course or furtherance of any business carried on by him to another approved person without payment of the tax chargeable on the supply.

(9) The reference in paragraph (8)(a) to goods that are imported by the taxable person in the course or furtherance of any business carried on by him shall include goods which are consigned to the taxable person as recipient in order for the taxable person to make supplies using or in relation to those goods, if the conditions referred to in regulation 42A(1)(a), (b) and (c) are satisfied, with —

(a) the reference to the owner in that regulation read as a reference to the person who consigned the goods to the taxable person; and

(b) the reference to the importer in that regulation read as a reference to the taxable person.

(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.

*[S 783/2014 wef 01/01/2015]*

(10) A supply of goods referred to in paragraph (8)(b) shall not include a supply that is treated as a supply of such goods pursuant to paragraph 2 to the Second Schedule to the Act (on which latter supply tax shall continue to be payable).

(11) Where a taxable person is an approved consolidator and (unless the Comptroller otherwise allows) he satisfies the requirements specified in paragraph (2) —

(a) goods from outside Singapore belonging to him or consigned to him by an overseas person, not being goods which are subject to a duty (whether customs duty or excise duty or both), which —

(i) enter Singapore under customs control; and

(ii) are removed from customs control into the customs territory by the taxable person (and accordingly imported by the taxable person),

and are to be directly supplied or delivered to a refiner for the purpose of refining them into investment precious metals or precious metals, may be removed without payment of the tax chargeable on the importation of such goods; and

(b) goods may be directly supplied to an approved refiner without payment of the tax chargeable on the supply.

(12) Where —

(a) goods are consigned by an overseas person to an approved person for refining by an approved refiner into any investment precious metal (including where the approved person is also the approved refiner);

(b) the approved person imports the goods under paragraph (8)(a) or (11)(a); and

(c) the approved person delivers the investment precious metal obtained through the refining to another person pursuant to a supply of the investment precious metal by the overseas person to the other person,

the approved person shall account for the supply of the investment precious metal as if it were his supply made in the course or furtherance of his business, in such form and manner as the Comptroller may determine.

(13) Unless the Comptroller otherwise allows, where —

(a) goods are consigned by an overseas person to an approved person for refining by an approved refiner (including where the approved person is also the approved refiner);



- (b) the approved person imports the goods under paragraph (8)(a) or (11)(a);
- (c) goods other than investment precious metals arise as a result of or remain after the process of refining the goods (including precious metals, by-products, and any residue or scrap); and
- (d) the approved person delivers such other goods to another person pursuant to instructions of the overseas person, whether or not consideration is received by the approved person or the overseas person in connection with the delivery,

the approved person shall account for tax in substitution for the overseas person as if the approved person had himself supplied such other goods in the course or furtherance of his business, and, where no consideration is received, as if there had been a supply of such other goods, in such form and manner as the Comptroller may determine.

(14) For the purposes of paragraphs (12) and (13), the time of supply shall be the time when the earliest of the following events occurs:

- (a) when the approved person receives payment in respect of the supply;
- (b) when the goods are delivered to the other person;
- (c) when the approved person issues an invoice relating to the supply.

(15) For the purpose of paragraph (13), where no consideration is received, the value of the supply of such other goods shall be its open market value at the time the supply is treated as taking place.

(16) An approved refiner referred to in paragraph (1) who (unless the Comptroller otherwise allows) satisfies the requirements specified in that paragraph shall be entitled to claim, in respect of each prescribed accounting period, a deduction of all his input tax under section 19 of the Act as if the whole of such input tax were

allowable under section 20 of the Act as being attributable to supplies referred to in section 20(2)(ab) of the Act.

(17) Subject to paragraph (18), an approved consolidator referred to in paragraph (2) who (unless the Comptroller otherwise allows) satisfies the requirements specified in that paragraph shall be entitled to claim, in respect of each prescribed accounting period, the following input tax under section 19 of the Act:

- (a) the whole of his input tax on goods or services used or to be used by him exclusively in making taxable supplies, as being attributable to those taxable supplies;
- (b) the whole of his input tax on goods or services used or to be used by him exclusively in making supplies of investment precious metals directly following the refining of the goods into investment precious metals, as being attributable to those supplies, whether any such supply of investment precious metals is made or to be made by him in or outside Singapore; and
- (c) in relation to input tax on goods or services used or to be used by him in making —
  - (i) both exempt supplies referred to in regulation 33 and taxable supplies; or
  - (ii) exclusively exempt supplies referred to in regulation 33,

the amount of such input tax, as being attributable to taxable supplies and supplies referred to in section 20(2)(ab) of the Act, calculated in accordance with the formula:

$$\frac{A + B + C}{D + C}$$

where A is the value of those taxable supplies made by him in the prescribed accounting period;

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;

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

D is the value of all supplies made by him in Singapore in the prescribed accounting period.

(18) The Comptroller may approve or direct the use by an approved consolidator referred to in paragraph (17) of a method other than that specified in that paragraph, and where the Comptroller has given such an approval or made such a direction —

- (a) the approval or direction shall take effect from the date upon which the Comptroller gives such approval or direction or from such date as he may specify in the approval or direction; and
- (b) the approved consolidator shall use the method approved or directed by the Comptroller.

(19) Unless the Comptroller otherwise allows or directs, notwithstanding that no tax is payable, an approved person importing goods or making a supply of goods to another approved person under paragraph (8) or (11) shall account for the import or the supply, as the case may be, in his return made under the Act for the period during which the importation occurred or the supply was made.

(20) For the purposes of paragraphs (8)(b) and (11)(b) and except as the Comptroller may otherwise allow, the approved person making a supply of goods to another approved person shall issue and provide a tax invoice in accordance with these Regulations and with such annotation as the Comptroller may require.

(21) The Comptroller may, at any time, by notice in writing, vary or revoke an approval granted under this regulation in any case if he is satisfied that the approved person —

- (a) has provided any false, misleading or inaccurate declaration or information in his application for approval under paragraph (1) or (2);
- (b) has failed to account for or pay tax on any importation by him on the basis that the importation fell within paragraph (8)(a) or (11)(a) when the importation did not fall within that paragraph;
- (c) has failed to account for or pay tax on any supply by him on the basis that the supply fell within paragraph (8)(b) or (11)(b) when the supply did not fall within that paragraph;
- (d) has ceased to satisfy any of the requirements specified in paragraph (1) or (2); or
- (e) has failed to comply with any condition or requirement imposed by the Comptroller under paragraph (4).

(22) A taxable person to whom approval has been granted under this regulation shall not use the approval, and shall take all steps to ensure that no other person uses the approval (whether on behalf of the taxable person or otherwise), except for the purposes for which the approval was granted.

(23) Unless the Comptroller otherwise allows or directs, where an approved person —

- (a) has failed to pay tax on any importation by him on the basis that the importation fell within paragraph (8)(a) or (11)(a) when the importation did not fall within that paragraph;

*[S 845/2013 wef 01/01/2014]*

- (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);

*[S 783/2014 wef 01/01/2015]*

- (b) has failed to account for or pay tax on any supply by him on the basis that the supply fell within paragraph (8)(b) or (11)(b) when the supply did not fall within that paragraph; or

- (c) has claimed any input tax which he was not entitled to claim under paragraph (16), (17) or (18),

the approved person shall —

- (i) in the case of sub-paragraph (a) —

(A) pay to the Comptroller without demand the tax chargeable on the importation (except to the extent that the tax would, apart from this regulation, otherwise be claimable as input tax under the Act); and

(B) include the amount of tax payable as output tax in his return for the prescribed accounting period in which the importation took place;

*[S 845/2013 wef 01/01/2014]*

- (ii) in the case of sub-paragraph (b), correct the error in accordance with regulation 66; and

*[S 845/2013 wef 01/01/2014]*

- (iii) in the case of sub-paragraph (c), correct the error in accordance with regulation 66 (except to the extent that the tax would, apart from this regulation, otherwise be claimable as input tax under the Act).

*[S 845/2013 wef 01/01/2014]*

(24) Notwithstanding paragraph (23), unless the Comptroller otherwise allows, where an approved person has, without paying the tax chargeable, made a supply of goods to another approved person (referred to in this paragraph as the approved customer) under paragraph (8)(b) or (11)(b) and the approved customer, at the time of supply, failed to satisfy any of the requirements specified in paragraph (1) or (2) (notwithstanding that the approved customer continues to be approved under the scheme), the approved customer —

- (a) shall pay to the Comptroller without demand an amount equal to the tax which would, but for this regulation, have been payable on the supply made by the approved person (except to the extent that the tax would, apart from this

regulation, otherwise be claimable as input tax under the Act by the approved customer); and

- (b) shall include the amount payable which he is required to pay under sub-paragraph (a) as output tax in his return filed for the prescribed accounting period in which the supply was made.

*[S 845/2013 wef 01/01/2014]*

*[S 495/2012 wef 01/10/2012]*

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

*[S 895/2018 wef 01/01/2019]*

## PART VII

### TOURIST REFUND SCHEME

#### *Division 1 — General*

#### **Definitions of this Part**

**47.** In this Part —

“airport” means the Changi International Airport or Seletar Airport, as the case may be;

“application form” means the application form referred to in regulation 50(2);

*[S 398/2012 wef 19/08/2012]*

“approved central refund agency” means an approved central refund agency referred to in regulation 50E(1);

“approved central refund counter operator” means an approved central refund counter operator referred to in regulation 50F(1);

“approved independent retailer” means an approved independent retailer referred to in regulation 50E(1);

“cruise terminal” means the Marina Bay Cruise Centre Singapore or the International Passenger Terminal at Harbourfront Centre, as the case may be;

*[S 24/2013 wef 21/01/2013]*

“date of approval”, in relation to an application by a tourist for a refund under the scheme, means the date on which the tourist obtains an approval for his refund under the scheme;

*[S 398/2012 wef 19/08/2012]*

“electronic system” means the electronic system designated by the Comptroller under regulation 50(1)(a);

*[S 398/2012 wef 19/08/2012]*

“goods” means the goods in respect of which an application has been or is to be made by a tourist for a refund under the scheme;

“proper officer of customs” means any officer of customs acting in the fulfilment of his duties under the Act, whether such duties are assigned to him specially, generally, expressly or by implication;

“scheme” means the tourist refund scheme referred to in regulation 48;

*[Deleted by S 137/2019 wef 04/04/2019]*

“tourist” means an individual referred to in regulation 49.

*[S 181/2011 wef 01/04/2011]*

### **Tourist refund scheme**

**48.—**(1) A tourist refund scheme is hereby established under this Part for —

(a) the refund by a taxable person that —

(i) is made to a tourist who departs from Singapore from an airport, or a cruise terminal on an international voyage; and

*[S 24/2013 wef 21/01/2013]*

(ii) is of an amount equivalent to the tax chargeable on a supply of goods to the tourist by —

(A) the taxable person; or

(B) another taxable person with whom the first-mentioned taxable person is affiliated; and

(b) the refund by the Comptroller to the taxable person who made the refund to the tourist, of the amount refunded to the tourist under sub-paragraph (a).

(2) For the avoidance of doubt, this regulation shall not apply where the taxable person making the refund to the tourist is acting in the capacity of an approved central refund counter operator.

[S 181/2011 wef 01/04/2011]

(3) In this regulation, “international voyage” means —

(a) a voyage of a ship which, as generally advertised or marketed by or on behalf of the cruise line providing the voyage, does not terminate in Singapore; and

(b) where, in the course of a voyage referred to in sub-paragraph (a), the ship returns to Singapore on one or more occasions, the portion of the voyage starting from the ship’s last departure from Singapore on that voyage,

and, for the avoidance of doubt, a voyage that is generally advertised or marketed by or on behalf of the cruise line providing the voyage as being one on a ship that terminates in Singapore shall not be a voyage on a ship that does not terminate in Singapore by virtue of the tourist disembarking at another country outside Singapore and not returning to Singapore on the ship.

[S 24/2013 wef 21/01/2013]

### *Division 2 — Refund to tourist*

#### **Meaning of tourist**

**49.—**(1) For the purposes of this Part, an individual is a tourist for the purposes of the scheme, in relation to any goods purchased by the individual, if the individual —



- (a) is 16 years of age or above on the date of the purchase;
- (b) is not a citizen or a permanent resident of Singapore;
- (c) is not a member of the crew of an aircraft on which the individual is departing Singapore; and
- (d) is not a specified person —
  - (i) on the date of, or at any time within the period of 3 months immediately before the date of, the purchase; or
  - (ii) on the date the individual completes the application for a refund under regulation 50(1)(f).

(2) In paragraph (1), “specified person” means any of the following individuals:

- (a) an individual who has in force —
  - (i) any work pass specified in regulation 2(1) of the Employment of Foreign Manpower (Work Passes) Regulations 2012 (G.N. No. S 569/2012);
  - (ii) a dependant’s pass specified in regulation 11 of the Immigration Regulations (Cap. 133, Rg 1);
  - (iii) a visit pass specified in regulation 12(1)(a) or (c) of the Immigration Regulations for the purpose of long-term stay in Singapore; or
  - (iv) a student’s pass specified in regulation 14 of the Immigration Regulations;
- (b) an individual who is any of the following who is exempt from section 6(1) of the Immigration Act (Cap. 133) and resident in Singapore:
  - (i) an individual recognised by the Government as a diplomat, consular officer, an administration, technical or service staff or other staff appointed to or employed in any foreign Embassy, High Commission or Consulate in Singapore;

- (ii) an individual recognised by the Government as a staff appointed to or employed in an International Organisation, Representative Office or Trade Office;
- (iii) a spouse or dependent child of any individual mentioned in sub-paragraph (i) or (ii).

*[S 137/2019 wef 04/04/2019]*

### **Conditions for refund to tourist**

**50.**—(1) Subject to paragraph (2), a tourist shall be entitled to a refund under the scheme if and only if the following conditions are satisfied:

- (a) the tourist purchases the goods and makes, at the time of his purchase, an application for a refund of the tax through the taxable person from whom he purchased the goods, by means of an electronic system designated by the Comptroller for the purposes of the scheme; and the taxable person provides the tourist with evidence (in any form) of the application having been so made;

*[S 398/2012 wef 19/08/2012]*

- (b) the application is supported by one or more invoices or receipts showing the amount (including the amount of tax) paid by the tourist for the goods;

*[S 398/2012 wef 19/08/2012]*

- (c) unless otherwise allowed by the Comptroller, each invoice or receipt in support of the application is for an amount (including the amount of tax) of not less than \$100;

*[S 398/2012 wef 19/08/2012]*

- (d) the goods are purchased no earlier than 2 months before the goods are brought out of Singapore by the tourist to another country;

- (e) the goods are brought to the airport or cruise terminal by the tourist —

- (i) as the tourist's accompanied luggage or hand luggage, which is to be brought out of Singapore by the tourist to another country —

(A) on the same aircraft or ship as that on which the tourist is travelling; and

*[S 24/2013 wef 21/01/2013]*

(B) within 12 hours after the time of approval of the application; or

(ii) as the tourist's unaccompanied luggage, provided that —

(A) the tourist has insufficient accompanied luggage or hand luggage allowance; and

(B) such luggage is checked in at the unaccompanied luggage counter of the airport or cruise terminal within 12 hours before the announced time of departure of his flight or voyage;

*[S 24/2013 wef 21/01/2013]*

(f) the tourist completes his application for his refund —

(i) using the evidence of his application referred to in sub-paragraph (a) at the electronic system at the airport or cruise terminal, and providing such additional information as may be required by the electronic system; or

*[S 24/2013 wef 21/01/2013]*

(ii) if the tourist is unable for any reason to complete his application at that electronic system, with the proper officer of customs at the Goods and Services Tax Refund Inspection Counter at the airport or cruise terminal, furnishing to the proper officer of customs —

(A) the goods, the supporting invoices or receipts and evidence of his application referred to in sub-paragraph (a), as may be required by the proper officer of customs; and

(B) such information and documents as may be required by the proper officer of customs for

the purpose of ascertaining whether the tourist will depart from Singapore within 12 hours after the time of approval of the application; and

*[S 398/2012 wef 19/08/2012]*

*[S 24/2013 wef 21/01/2013]*

(g) the tourist obtains approval for his refund through the electronic system or from the proper officer of customs, as the case may be —

(i) where the goods are to be brought out of Singapore by the tourist as his accompanied luggage or hand luggage, before such luggage is checked in or brought into the aircraft or ship, as the case may be; and

*[S 24/2013 wef 21/01/2013]*

(ii) where the goods are to be brought out of Singapore by the tourist as his unaccompanied luggage, before such luggage is checked in.

*[S 398/2012 wef 19/08/2012]*

(1A) A tourist departing from a cruise terminal on a ship shall be entitled to a refund under the scheme if and only if the following additional conditions are also satisfied:

(a) the tourist purchases the goods before 1 July 2017;

*[S 351/2017 wef 01/07/2017]*

(aa) the tourist makes an application for a refund of the tax through the taxable person under paragraph (1)(a) before 1 July 2017;

*[S 351/2017 wef 01/07/2017]*

(ab) the tourist declares that Singapore is his country of embarkation to which he will not return via the same voyage on the same ship, with his cruise itinerary as documentary proof thereof;

*[S 351/2017 wef 01/07/2017]*

- (ac) the tourist obtains approval for the refund and departs from Singapore from the cruise terminal, before 1 September 2017; and

*[S 351/2017 wef 01/07/2017]*

- (b) the tourist does not return to Singapore within 48 hours of his departure.

*[S 24/2013 wef 21/01/2013]*

(2) A tourist shall remain entitled to a refund under the scheme if he applies for the refund using an application form provided to him by the taxable person from whom he purchased the goods in any of the following circumstances:

- (a) the application form was provided to the tourist by the taxable person before 19th August 2012;
- (b) the application form was provided to the tourist on or after 19th August 2012 by the taxable person who, at the time of providing that application form, was approved by the Comptroller for the purpose of this paragraph;
- (c) the Comptroller so allows,

and all the conditions in paragraph (1)(b) to (g) are satisfied; and, for the purposes of paragraph (1)(f)(ii) —

- (i) such a tourist shall be deemed to have been unable to complete his application for his refund through the electronic system; and
- (ii) the application form of the tourist shall be the evidence of his application referred to in paragraph (1)(a).

*[S 398/2012 wef 19/08/2012]*

(3) No person shall seek or obtain an approval for a refund under the scheme unless he is a tourist and is entitled to the refund in accordance with this regulation.

(4) No person shall procure another person to seek or obtain an approval for a refund under the scheme if the other person is not entitled to the refund in accordance with this regulation.

*[S 181/2011 wef 01/04/2011]*

(5) No taxable person shall, on or after 19th August 2012, provide a tourist with an application form for the purpose of enabling the tourist to seek a refund under the scheme unless the taxable person is approved by the Comptroller for this purpose under paragraph (2)(b) and his approval has not lapsed or been revoked.

*[S 398/2012 wef 19/08/2012]*

(6) No person shall advertise or otherwise hold himself out as being approved by the Comptroller under paragraph (2)(b) if he has not been so approved or if his approval has lapsed or been revoked.

*[S 398/2012 wef 19/08/2012]*

(7) A taxable person must not, on or after 1 July 2017 —

- (a) permit a tourist to make an application for a refund of tax under paragraph (1)(a) through the taxable person;
- (b) provide a tourist with an application form for the purpose of enabling the tourist to seek a refund under the scheme; or
- (c) in any other way assist or enable a tourist to make an application for a refund under the scheme,

if the taxable person knows or has reason to believe that the tourist intends to depart from Singapore from a cruise terminal on a ship.

*[S 351/2017 wef 01/07/2017]*

### **Obligations of tourist upon approval of refund**

**50A.—**(1) Where an application of a tourist for a refund under the scheme has been approved, the tourist —

- (a) shall depart from Singapore within 12 hours after the time of approval of the application;
- (b) pending his departure from Singapore, shall not —
  - (i) part with possession of the goods to any other person; or
  - (ii) bring the goods out of the Changi International Airport Departure Check-in Hall, the Seletar Airport

Passenger Terminal or the cruise terminal, as the case may be;

*[S 24/2013 wef 21/01/2013]*

- (c) where the application of the tourist was made through the electronic system, shall claim the refund from the approved central refund counter operator within 2 months from the date of approval of the application; and

*[S 398/2012 wef 19/08/2012]*

- (d) where the application of the tourist was not made through the electronic system, shall send the application form to the taxable person who has made or is to make the refund to him, within 2 months from the date of approval of the application.

*[S 398/2012 wef 19/08/2012]*

(2) No person who knows or has reason to believe that a tourist has obtained approval for a refund under the scheme shall —

- (a) directly or indirectly, receive the goods from the tourist; or  
(b) bring the goods out of the Changi International Airport Departure Check-in Hall, the Seletar Airport Passenger Terminal or the cruise terminal, as the case may be.

*[S 24/2013 wef 21/01/2013]*

(3) Paragraphs (1)(b) and (2) shall not apply in the following cases:

- (a) where a ticketing or luggage officer or other employee —  
(i) who is authorised by the Civil Aviation Authority of Singapore or the airline or air terminal operator; or  
(ii) who is authorised by the Maritime and Port Authority of Singapore or the cruise line or cruise terminal operator,

receives luggage containing the goods for checking in or handles the luggage for the purpose of loading it into the aircraft or ship, as the case may be;

*[S 24/2013 wef 21/01/2013]*

*[S 351/2017 wef 01/07/2017]*

- (b) where the tourist carries the goods in his hand luggage for boarding on the aircraft or ship; or

[S 24/2013 wef 21/01/2013]

- (c) where the tourist passes the goods to another person whose assistance is reasonably necessary in order to —

(i) store the goods for the tourist prior to his departure from Singapore; or

(ii) carry the goods for the tourist prior to his departure from Singapore.

[S 181/2011 wef 01/04/2011]

### **Revocation of approval and recovery of refund made as tax due**

**50B.**—(1) Where the Comptroller or any proper officer of customs ascertains that a tourist or a person who has held himself out to be a tourist —

- (a) does not satisfy any of the conditions under regulation 50(1) or (1A), or both, as the case may be;
- (b) has failed to comply with regulation 50A(1); or
- (c) is not a tourist within the meaning of regulation 49,

the Comptroller may revoke any approval for a refund under the scheme (whether granted before, on or after 1st January 2014 to the tourist or person).

(2) Where —

- (a) an approval for a refund under the scheme is revoked under paragraph (1) after the refund has been made to the tourist or person by a taxable person; and
- (b) the Comptroller has made a refund to the taxable person because of the refund referred to in sub-paragraph (a),

the tourist or person shall, upon notification by the Comptroller of the revocation, whether by way of service of a notice in writing or otherwise, immediately repay to the Comptroller the amount of the refund referred to in sub-paragraph (a).

[S 215/2016 wef 01/07/2016]



(3) For the avoidance of doubt, sections 78, 79 and 82 of the Act shall apply to the recovery of the amount of the refund referred to in paragraph (2).

*[S 845/2013 wef 01/01/2014]*

*[S 215/2016 wef 01/07/2016]*

*Division 3 — Refund to taxable person*

**Conditions for refund to taxable person, etc.**

**50C.—**(1) A taxable person who has made a refund to a tourist shall be entitled to a refund under the scheme if and only if the following conditions are satisfied:

- (a) the taxable person makes a refund to the tourist (including through an approved central refund counter operator) within 3 months after the date the application of the tourist for the refund is approved;
- (b) where the approval for the application of the tourist was obtained through the electronic system, the taxable person who has made the refund was an approved central refund agency or an approved independent retailer at the time of purchase of the goods by the tourist;

*[S 398/2012 wef 19/08/2012]*

- (ba) where the approval for the application of the tourist was obtained by the tourist furnishing an application form on or after 19th August 2012 to the proper officer of customs at the Goods and Services Tax Refund Inspection Counter at the airport or cruise terminal —

- (i) the application form was provided to the tourist by the taxable person from whom the tourist purchased the goods; and
- (ii) in the case of a purchase made on or after 19th August 2012, the taxable person was, at the time he provided the form, approved under regulation 50(2)(b); and

*[S 398/2012 wef 19/08/2012]*

*[S 24/2013 wef 21/01/2013]*

(c) the taxable person who has made the refund is able to produce such documents as the Comptroller may require for the purpose of supporting his claim for the refund.

*[S 398/2012 wef 19/08/2012]*

(1A) The Comptroller may, in his discretion, waive the condition referred to in paragraph (1)(ba)(ii), without prejudice to the application of regulation 50(5) and (6) (read with regulation 108).

*[S 398/2012 wef 19/08/2012]*

(2) A taxable person who is entitled to a refund under paragraph (1) may claim the refund by including the correct amount of the refund in the appropriate box on his return.

(3) If, at the time the taxable person becomes entitled under paragraph (1) to a refund, he is no longer required to make returns to the Comptroller, he shall make a claim to the Comptroller in such form and manner as the Comptroller may determine.

(4) Where the taxable person fails to comply with any requirement of the scheme or of this Part (including any condition imposed on him under or pursuant to the scheme or this Part), he shall repay to the Comptroller the amount of the refund obtained by the claim to which the failure to comply relates; and he shall repay the amount immediately by including that amount in the appropriate box on his return.

(5) If, at the time the taxable person is required to repay any amount under paragraph (4), he is no longer required to make returns to the Comptroller, he shall repay such amount to the Comptroller within one month after he receives the payment of the refund to him referred to in paragraph (1) and in such form and manner as the Comptroller may determine.

*[S 181/2011 wef 01/04/2011]*

*Division 4 — Approvals and appointments of persons in relation to electronic approvals of refunds to tourists*

**Prohibition against representations as being approved independent retailer, etc.**

**50D.** No person shall advertise or otherwise hold himself out to be an approved independent retailer or as being affiliated with an approved central refund agency if he has not been so approved or is not so affiliated, as the case may be.

*[S 181/2011 wef 01/04/2011]*

**Approved central refund agencies and approved independent retailers**

**50E.—**(1) A taxable person who is eligible under paragraph (2) may make an application to the Comptroller to be an approved central refund agency or an approved independent retailer for the following purposes:

- (a) to transmit applications made by tourists for refunds under the scheme using the electronic system; and
- (b) to make such refunds to tourists through an approved central refund counter operator.

(2) A taxable person is eligible to make an application under paragraph (1) if he satisfies the Comptroller that —

- (a) his accounting and internal control systems are able to meet such accounting and auditing standards as the Comptroller may require;
- (b) he has faithfully observed and complied with all duties and obligations relating to his liability to pay customs and excise duties, income tax, property tax and goods and services tax;
- (c) he has, in the 12 months immediately prior to the date of his application, processed not less than such number of tourist refund claims per month on average as the Comptroller may specify;

- (d) he has the necessary system in place to enable applications made by tourists for refunds under the scheme to be made and submitted through the electronic system;
  - (e) the operator of the electronic system is able and willing to grant him access to the electronic system for the purpose of submitting such applications by tourists; and
  - (f) an approved central refund counter operator is able and willing to process and make refunds to tourists on his behalf.
- (3) Every application under paragraph (1) shall —
- (a) be made in such form or manner as the Comptroller may determine; and
  - (b) give a full and true account of the particulars or information furnished.
- (4) The Comptroller may, on an application made under paragraph (1), approve the application on such conditions as he may in his discretion impose.
- (5) The Comptroller may require the applicant to furnish security in such form and amount as he may determine.
- (6) Subject to paragraph (7), an approval granted under paragraph (4) shall have effect for such period as the Comptroller may determine.
- (7) The Comptroller may, in relation to any approved central refund agency or approved independent retailer, at any time, by notice in writing —
- (a) suspend or revoke the approval of the approved central refund agency or approved independent retailer, as the case may be, if he is satisfied that the approved central refund agency or approved independent retailer, as the case may be —
    - (i) has ceased to satisfy any of the conditions for eligibility under paragraph (2);

- (ii) has failed to comply with any condition imposed by the Comptroller under paragraph (4) or has failed to comply with paragraph (5); or
  - (iii) has provided any false, misleading or inaccurate declaration or information in his application under paragraph (1); or
- (b) remove, vary or add to the conditions referred to in paragraph (4).

(8) An approved central refund agency or an approved independent retailer, as the case may be, shall immediately notify the Comptroller of any change relating to particulars or information furnished in respect of his application made under paragraph (1).

*[S 181/2011 wef 01/04/2011]*

### **Approved central refund counter operators**

**50F.**—(1) The Comptroller may appoint any person to be an approved central refund counter operator for such period and subject to such conditions as the Comptroller may determine for the purpose of processing and making refunds to tourists under the scheme on behalf of approved central refund agencies and approved independent retailers.

(2) The approved central refund counter operator shall not require any approved central refund agency or approved independent retailer to pay any fee or other consideration to it for any services provided by the former to the latter unless the amount of such fee or other consideration has been approved by the Comptroller.

(3) The approved central refund counter operator may only terminate its appointment by giving the Comptroller one-year's notice in writing; except that where the remaining period of its approval is less than one year, the period of the notice shall be that remaining period.

- (4) The Comptroller may, at any time, by notice in writing —
- (a) suspend or revoke the appointment of an approved central refund counter operator if he is satisfied that the approved central refund counter operator has ceased to comply with

any condition imposed by the Comptroller under paragraph (1) or fails to comply with paragraph (2); or

- (b) remove, vary or add to the conditions referred to in paragraph (1).

[S 181/2011 wef 01/04/2011]

*Division 5 — Seizure, etc., of goods and arrest, etc., of persons*

**Seizure, etc., of goods**

**51.**—(1) The Comptroller or an authorised person may seize any goods which the Comptroller or authorised person —

- (a) has reasonable cause to suspect have been used or are intended to be used by any person in seeking or obtaining a refund under the scheme in circumstances that would constitute an offence under section 62 or 63 of the Act; or
- (b) has reasonable cause to believe may aid in any investigation or prosecution in connection with such offence.

(2) Sections 83A to 83D of the Act shall apply in relation to goods seized pursuant to paragraph (1).

[S 845/2013 wef 01/01/2014]

**Arrest, etc., of persons**

**51A.** The Comptroller or an authorised person may, in accordance with section 83E of the Act, arrest without warrant —

- (a) any person found committing or attempting to commit, or employing or aiding any person to commit, or abetting the commission of, any offence under section 62 or 63 of the Act in connection with the scheme;
- (b) any person whom he may reasonably suspect to have in his possession any goods liable to seizure pursuant to regulation 51(1)(a); or
- (c) any person against whom a reasonable suspicion exists that he has been guilty of any offence under section 62 or 63 of the Act in connection with the scheme,

and may search or cause to be searched, any person so arrested.

*[S 845/2013 wef 01/01/2014]*

## PART VIII

### RETURNS, PAYMENTS AND NOTICES

#### **Furnishing of returns**

**52.—**(1) Except as the Comptroller may otherwise allow or direct in any particular case, where a person is registered or was or is required to be registered, he shall furnish to the Comptroller with a return in accordance with this regulation.

(2) Subject to paragraphs (3), (4), (6A) and (6C), the person referred to in paragraph (1) shall furnish a return in respect of every period of a quarter.

*[S 895/2018 wef 01/01/2019]*

(3) Notwithstanding paragraph (2), where the Comptroller considers it necessary in the circumstances of any particular case to vary the length of any period or the date on which any period begins or ends, he may allow or direct any person to furnish returns in respect of any of the following periods, whether or not the period so varied has ended:

- (a) every period of the whole of —
  - (i) a single calendar month;
  - (ii) 3 consecutive calendar months (not constituting a quarter); or
  - (iii) 6 consecutive calendar months;
- (b) every such other period as the Comptroller may determine.

(4) Notwithstanding paragraphs (2) and (3), the following shall apply to the first return and the last return of a person referred to in paragraph (1):

- (a) where the effective date of the person does not coincide with the first day of a standard period, a special period or an exceptional period applicable to the person on the

effective date, the first return of the person shall be furnished in respect of a period that —

- (i) begins on the effective date; and
  - (ii) ends on the last day of the standard period, special period or exceptional period in which the effective date occurs;
- (b) where the cancellation date of the person does not coincide with the last day of a standard period, a special period or an exceptional period applicable to the person on the first day of the standard period, special period or exceptional period, the last return of the person shall be furnished in respect of a period that —
- (i) begins on the first day of the standard period, special period or exceptional period in which the day immediately before the cancellation date occurs; and
  - (ii) ends on the day immediately before the cancellation date.

(5) Where a return to be furnished by a person referred to in paragraph (1) is in respect of —

- (a) the whole of a standard period or a special period applicable to the person; or
- (b) a period referred to in paragraph (4)(a) that ends on the last day of the standard period or special period applicable to the person,

the return shall be furnished by the person no later than the last day of the month immediately following the end of the period in respect of which the return is to be furnished.

(6) Where a return to be furnished by a person referred to in paragraph (1) is in respect of a period other than that referred to in paragraph (5)(a) and (b), the return shall be furnished by the person no later than —

- (a) the day in the month immediately following the month in which the period in respect of which the return is to be



furnished ends, that corresponds numerically to the last day of the period; or

- (b) where there is no such corresponding day, the last day of the month immediately following the month in which the period ends.

(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.

*[S 895/2018 wef 01/01/2019]*

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

*[S 895/2018 wef 01/01/2019]*

(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.

*[S 895/2018 wef 01/01/2019]*

(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.

*[S 895/2018 wef 01/01/2019]*

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

*[S 895/2018 wef 01/01/2019]*

(7) A return under this regulation shall be furnished to the Comptroller in the form determined by the Comptroller.

(8) In this regulation —

“cancellation date”, in relation to a person referred to in paragraph (1), means the date on which the person ceases to be registered under the Act;

“effective date”, in relation to a person referred to in paragraph (1), means the date determined in accordance with section 91(1) or (2) of, or the First Schedule to, the Act upon which the person was or should have been registered;

*[S 895/2018 wef 01/01/2019]*

“exceptional period” means a period referred to in paragraph (3)(b);

“special period” means a period referred to in paragraph (3)(a);

“standard period” means a period referred to in paragraph (2).

*[S 827/2010 wef 01/01/2011]*

### **Submission of returns through electronic service**

**53.**—(1) Every taxable person who is first registered under the Act on or after 1st January 2007 shall make and submit through the electronic service every specified return which he is required to furnish.

(2) Every taxable person (not being a taxable person referred to in paragraph (1)) who, during all of his prescribed accounting periods ending in the calendar year 2005 collectively, makes supplies in Singapore which have a total value of more than \$5 million shall, with effect from 1st January 2007, make and submit through the electronic service every specified return which he is required to furnish.

(3) Every taxable person (not being a taxable person referred to in paragraph (1)) who, during all of his prescribed accounting periods ending in the calendar year 2005 collectively, makes supplies in Singapore which have a total value of not less than \$2 million but not more than \$5 million shall, with effect from 1st April 2007, make and submit through the electronic service every specified return which he is required to furnish.

(3A) Every taxable person (not being a taxable person referred to in paragraph (1)) who, during all of his prescribed accounting periods ending in the calendar year 2006 collectively —

- (a) makes supplies in Singapore which have a total value of more than \$1 million shall, with effect from 1st November 2007;
- (b) makes supplies in Singapore which have a total value of more than \$500,000 but not more than \$1 million shall, with effect from 1st February 2008;
- (c) makes supplies in Singapore which have a total value of more than \$100,000 but not more than \$500,000 shall, with effect from 1st May 2008; or
- (d) makes supplies in Singapore which have a total value of not more than \$100,000 shall, with effect from 1st August 2008,

make and submit through the electronic service every specified return which he is required to furnish.

(4) Notwithstanding paragraphs (1), (2), (3) and (3A), the Comptroller may allow any taxable person to make and submit any specified return otherwise than through the electronic service in such exceptional circumstances as the Comptroller thinks fit.

(5) In this regulation, “specified return” means any return referred to in regulation 52.

*[S 827/2010 wef 01/01/2011]*

### **Authentication code**

**54.** *[Deleted by S 728/2004]*

### **Power to direct production of documents**

**55.—**(1) The Comptroller may, by notice in writing, direct a taxable person to produce to him any return or other document furnished under this Part or a copy thereof.

(2) Any person who is directed to produce any return or other document under this regulation shall comply with the direction in

such manner and within such time as the Comptroller may specify in the notice directing the production.

### **Preservation of returns**

**56.** A taxable person shall keep a record of every return which is furnished by the taxable person himself or by a filer on his behalf by way of the electronic service or otherwise to the Comptroller.

### **Power to direct keeping and preserving of records in electronic form**

**57.** The Comptroller may direct a taxable person in writing to maintain in electronic form an inventory record containing the model and serial numbers of any goods purchased or sold by the taxable person.

*[S 639/2017 wef 01/01/2018]*

### **Statement for sale in satisfaction of debt**

**58.** Where goods are deemed to be supplied by a taxable person by virtue of paragraph 6 of the Second Schedule to the Act or where goods supplied under a hire purchase agreement are repossessed and sold in or towards satisfaction of a debt, the auctioneer on a sale by auction or, where the sale is otherwise than by auction, the person selling the goods, shall, whether or not registered under the Act, within 21 days of the sale —

- (a) furnish to the Comptroller a statement showing —
  - (i) his name and address and, if registered, his registration number;
  - (ii) the name, address and registration number of the person whose goods were sold;
  - (iii) the date of the sale;
  - (iv) the description and quantity of goods sold at each rate of tax; and
  - (v) the amount for which they were sold and the amount of tax charged;
- (b) pay the amount of tax due; and

- (c) send to the person whose goods are sold a copy of the statement referred to in paragraph (a),

and the auctioneer or person selling the goods, as the case may be, and the person whose goods were sold shall exclude from any return furnished under these Regulations the tax chargeable on that supply of those goods.

**Statement for supply (other than by way of sale) in satisfaction of debt**

**58A.** Where a person has by virtue of paragraph 6 of the Second Schedule to the Act made a supply (other than a supply by way of sale) using the goods of a taxable person in satisfaction of a debt owed by the taxable person, he shall, whether or not registered under the Act, within 21 days from the end of the prescribed accounting period of the taxable person in which the supply is made —

- (a) furnish to the Comptroller a statement showing —
- (i) his name and address and, if registered, his registration number;
  - (ii) the name, address and registration number of the taxable person;
  - (iii) the relevant prescribed accounting period of the taxable person; and
  - (iv) a description of the supply, the value of the supply, and the rate and amount of tax chargeable on the supply;
- (b) pay the amount of tax due when he furnishes the statement referred to in paragraph (a) to the Comptroller; and
- (c) send to the taxable person a copy of the statement referred to in paragraph (a),

and the person making the supply, and the taxable person whose goods are being used in the making of the supply, shall exclude from any return furnished under these Regulations the tax chargeable on the supply.

**Tax to be accounted for on returns and payment of tax**

**59.**—(1) Except as the Comptroller may otherwise allow or direct, any person required to furnish a return of tax in accordance with these Regulations shall pay to the Comptroller such amount of tax as is payable by him in respect of the period to which the return relates not later than the last day on which he is required by these Regulations to make that return.

(2) Except as the Comptroller may otherwise allow or direct, any person assessed to tax under section 45 or 48 of the Act shall, notwithstanding any objection or appeal against the assessment, pay the tax assessed to the Comptroller within such time as the Comptroller may specify in the notice of assessment.

(3) Where any amount of tax charged is required to be shown on any invoice, receipt, credit note, debit note or any other document, and that amount consists of any number of dollars and cents together with any fraction or part of a cent, that fraction or part of that cent —

- (a) if less than half of that cent, may be disregarded for the purposes of the Act; or
- (b) if in excess of half or equal to half of that cent, shall be deemed for the purposes of the Act to be an amount equal to one cent unless the Comptroller otherwise determines.

**Estimation of output tax**

**60.** The Comptroller may allow a person to estimate the whole or any part of his output tax for any period in cases where he is satisfied that the person is not able to account for the exact amount of output tax chargeable in that period, provided that any such estimated amount shall be adjusted and exactly accounted for as tax chargeable in the next period thereafter or in such later period as the Comptroller may allow.

**Claim for input tax**

**61.**—(1) Subject to paragraph (2) and except as the Comptroller may otherwise allow or direct either generally or specially, a person claiming deduction of input tax under section 19(2) of the Act shall

do so on the return furnished by him for the prescribed accounting period in which the tax became chargeable.

(2) Subject to paragraph (3) at the time of claiming deduction of input tax in accordance with paragraph (1), a person shall, if the claim is in respect of —

- (a) a supply from another taxable person, hold the document which is required to be provided under regulation 10; or
- (b) an importation of goods, hold a document showing the claimant as importer, consignee or owner and showing the amount of tax charged on the goods and authenticated or issued by the authorised officer.

(3) Where the Comptroller so directs, either generally or in relation to particular cases or classes of cases, a claimant shall hold, instead of or in addition to the document or invoice (as the case may require) specified in paragraph (2)(a) or (b), such other documentary evidence of the charge to tax as the Comptroller may direct.

*[S 639/2017 wef 01/01/2018]*

### **Failure to comply with notices or submit returns**

**62.**—(1) Any person who fails or neglects without reasonable excuse to comply with any notice issued by the Comptroller or to submit any return shall be guilty of an offence and shall be liable on conviction to a fine not exceeding \$5,000 and in default of payment to imprisonment not exceeding 6 months.

(2) No person shall be liable to prosecution for an offence under paragraph (1) in respect of failure or neglect to comply with any notice issued by the Comptroller unless the notice has been served on him personally or by registered post.

### **Time for payment of refund**

**63.**—(1) Subject to section 19(8) of the Act and paragraphs (2) and (3), when the Comptroller is required to make any amount of payment under section 19(5) of the Act, he shall make such payment within a



period equivalent to the prescribed accounting period after the return to which the payment relates is received by the Comptroller.

*[S 691/2011 wef 01/01/2012]*

(2) Notwithstanding paragraph (1), where the Comptroller makes a reasonable request for information relating to the payment claimed before the expiry of the period within which the Comptroller is required to make the payment as required by that paragraph or this paragraph, as the case may be, he shall make the payment within 3 months after the receipt by him of all the information so requested.

*[S 691/2011 wef 01/01/2012]*

(3) Notwithstanding paragraph (1), where section 19(7) of the Act applies, the Comptroller shall —

- (a) make the payment within 3 months after the taxable person has submitted the returns;
- (b) make the payment within 3 months after the receipt by the Comptroller of all the information requested by him; or
- (c) make payment of any amount remaining after deducting any of the tax or penalty which the taxable person is liable to pay, within 3 months after the deduction,

as the case may be.

*[S 691/2011 wef 01/01/2012]*

### **Interest on late payment**

**64.**—(1) Where the Comptroller fails to make any payment or part thereof due under section 19(5) of the Act within the period specified in regulation 63, the Comptroller shall pay interest at the rate specified in paragraph (3) on the amount of payment outstanding calculated from the day after the period for refund referred to in regulation 63 until such time the payment or part thereof is made in such manner as may be determined by the Comptroller.

*[S 691/2011 wef 01/01/2012]*

(2) *[Deleted by S 691/2011 wef 01/01/2012]*

- (3) For the purpose of paragraph (1) —
- (a) where any part of the interest period falls before 1st April 2007, the rate of interest for that part of the interest period shall be 2.13% per annum;
  - (b) where any part of the interest period falls in the period from 1st April 2007 to 31st December 2007 (both dates inclusive), the rate of interest for that part of the interest period shall be the prime lending rate for 2006;
  - (c) where any part of the interest period falls in the period from 1st January to 31st March of any year after 2007 (both dates inclusive), the rate of interest for that part of the interest period shall be the prime lending rate for the year immediately preceding the preceding year; and
  - (d) where any part of the interest period falls in the period from 1st April to 31st December of any year after 2007 (both dates inclusive), the rate of interest for that part of the interest period shall be the prime lending rate for the preceding year.

- (4) In this regulation —

“interest period” means the period for which interest is payable under paragraph (1);

“prime lending rate”, in relation to any year, means the average prime lending rate for the months of October, November and December of that year of such financial institution or financial institutions in Singapore as the Minister may determine, rounded to the nearest 0.5%.

[S 461/2017 wef 22/08/2017]

### **Interest less than \$10 not payable**

**65.** Notwithstanding anything in regulation 64, where the amount of interest that, but for this regulation, would be paid under regulation 64 is less than \$10, no interest shall be payable.

**Correction of errors**

**66.—**(1) Subject to this regulation, if any person makes any error in accounting for tax or in any return furnished under these Regulations, he shall correct that error in such manner and within such time as the Comptroller may require.

(2) Every taxable person who is first registered under the Act on or after 1st January 2007 shall, if he makes any error referred to in paragraph (1), correct that error by submitting through the electronic service such information within such time as the Comptroller may require.

(3) Every taxable person (not being a taxable person referred to in paragraph (2)) who, during all of his prescribed accounting periods ending in the calendar year 2005 collectively, makes supplies in Singapore which have a total value of more than \$5 million shall, if he makes any error referred to in paragraph (1), with effect from 1st January 2007, correct that error by submitting through the electronic service such information within such time as the Comptroller may require.

(4) Every taxable person (not being a taxable person referred to in paragraph (2)) who, during all of his prescribed accounting periods ending in the calendar year 2005 collectively, makes supplies in Singapore which have a total value of not less than \$2 million but not more than \$5 million shall, if he makes any error referred to in paragraph (1), with effect from 1st April 2007, correct that error by submitting through the electronic service such information within such time as the Comptroller may require.

(4A) Every taxable person (not being a taxable person referred to in paragraph (2)) who, during all of his prescribed accounting periods ending in the calendar year 2006 collectively —

- (a) makes supplies in Singapore which have a total value of more than \$1 million shall, if he makes any error referred to in paragraph (1), with effect from 1st November 2007;
- (b) makes supplies in Singapore which have a total value of more than \$500,000 but not more than \$1 million shall, if

he makes any error referred to in paragraph (1), with effect from 1st February 2008;

- (c) makes supplies in Singapore which have a total value of more than \$100,000 but not more than \$500,000 shall, if he makes any error referred to in paragraph (1), with effect from 1st May 2008; or
- (d) makes supplies in Singapore which have a total value of not more than \$100,000 shall, if he makes any error referred to in paragraph (1), with effect from 1st August 2008,

correct that error by submitting through the electronic service such information within such time as the Comptroller may require.

(5) Notwithstanding paragraphs (2), (3), (4) and (4A), the Comptroller may allow any taxable person referred to in paragraph (2), (3), (4) or (4A) to correct any error referred to in paragraph (1) by submitting information otherwise than through the electronic service in such circumstances as the Comptroller thinks fit.

## PART VIIIA CUSTOMER ACCOUNTING

*[S 895/2018 wef 01/01/2019]*

### **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
  - (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).

[S 895/2018 wef 01/01/2019]

### **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.

[S 895/2018 wef 01/01/2019]

### **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;
- (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).

*[S 895/2018 wef 01/01/2019]*

### **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.

*[S 895/2018 wef 01/01/2019]*

## PART IX

### CASH ACCOUNTING

#### **Definitions of this Part**

67. In this Part —

“approved person” means a person who has been approved by the Comptroller in accordance with regulation 68 to account for tax in accordance with a cash accounting scheme under this Part;

“scheme” means the cash accounting scheme referred to in regulation 68.



## **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.

*[S 895/2018 wef 01/01/2019]*

## **Admission to scheme**

**69.—(1)** A taxable person shall be eligible to apply for approval under regulation 68 if —

- (a) he is registered under paragraph 8 of the First Schedule to the Act;
  - (b) he has made all returns which he is required to make under the Act, and has paid to the Comptroller all such sums shown as due on those returns and on any assessment made under section 45 of the Act; and
  - (c) he has not in the 3 years preceding the date of his application for approval —
    - (i) been convicted of any offence under the Act or the Customs Act (Cap. 70) as applied by section 26 of the Act;
    - (ii) accepted any offer of composition under section 75 of the Act or under the Customs Act as applied by section 26 of the Act;
    - (iii) been assessed to a penalty under section 48 of the Act; or
    - (iv) had his approval revoked under regulation 74.
- (2) The Comptroller may refuse to approve an application made under regulation 68 where he considers it necessary for the protection of the revenue.
- (3) The scheme shall not apply to any supply of goods or services made under any hire purchase agreement, conditional sale agreement or credit sale agreement.

### **Commencement and expiry of scheme**

**70.**—(1) An approved person may start to use the scheme at the beginning of his next prescribed accounting period indicated in the notification of that approval.

(2) An approval granted under regulation 68 shall have effect for a period of 2 years from the date on which the approval is to take effect and the Comptroller may, in his discretion, extend the period to which the approval relates.

### **Supplies before expiry**

71. An approved person who ceases to use the scheme for the reason that the approval to use the scheme has expired under regulation 70(2) may continue to use the scheme only for supplies made and received while he operated the scheme, but shall otherwise account for and pay tax as provided for by or under the Act.

### **Insolvency of approved person**

72. Where an approved person goes into liquidation or receivership, or becomes bankrupt, and ceases to trade, other than for the purpose of disposing of stocks and assets, he shall within 2 months account for tax on supplies made and received in the previous 12 months which have not otherwise been accounted for, subject to any adjustment for credit for input tax, and indicate the amount of such tax which is non-preferential.

### **Death, bankruptcy, incapacity and cessation of business**

73.—(1) Where an approved person ceases business or ceases to be registered, or where such a person dies or becomes bankrupt or incapacitated, he or his representative shall, within 2 months or such longer period as the Comptroller may allow, make a return accounting for and pay tax on supplies made and received during the previous 12 months which have not otherwise been accounted for, subject to any adjustment for credit for input tax, and tax in respect of any payment or other consideration received for earlier supplies must be accounted for and paid when received.

(2) Where a business or part of a business carried on by an approved person is transferred as a going concern and paragraph 1(2) of the First Schedule to the Act does not apply, the transferor shall within 2 months make a return accounting for and pay tax on supplies made and received during the previous 12 months which have not otherwise been accounted for, subject to any adjustment for credit for input tax, and tax in respect of any payment or other consideration received for earlier supplies must be accounted for and paid when received.

(3) Where a business carried on by an approved person is transferred in circumstances where paragraph 1(2) of the

First Schedule to the Act applies, the transferee shall continue to account for and pay tax as if he were an approved person on supplies made and received by the transferor prior to the date of transfer.

### **Revocation of approval**

**74.**—(1) The Comptroller may by notice in writing revoke an approval in any case where —

- (a) an approved person has provided any false, misleading or inaccurate declaration or information in his application for approval under regulation 68;
- (b) an approved person has, while admitted to the scheme, been convicted of an offence in connection with goods and services tax or has accepted any offer of composition under section 75 of the Act or the Customs Act (Cap. 70) as applied by section 26 of the Act;
- (c) an approved person has, while admitted to the scheme, been assessed to a penalty under section 48 of the Act;
- (d) an approved person has claimed input tax as though he had not been admitted to the scheme;
- (e) an approved person has failed to comply with any condition or requirement imposed by the Comptroller under regulation 68; or
- (f) it is necessary to do so for the protection of the revenue.

(2) A person whose approval is revoked under paragraph (1) shall account for and pay on a return made in respect of his current prescribed accounting period all tax which has not been accounted for and paid in accordance with the scheme subject to any adjustment for credit for input tax.

### **Accounting while in scheme**

**75.**—(1) Except in the circumstances set out in regulations 71, 72 and 73, tax shall be accounted for and paid to the Comptroller by the due date prescribed for the accounting period in which payment or other consideration for the supply is received.

(2) Input tax may be credited either in the prescribed accounting period in which payment or consideration for a supply is given, or in such later period as may be agreed with the Comptroller.

(3) An approved person shall obtain and keep for the relevant period a receipted and dated tax invoice from any taxable person to whom he has made a payment in money in respect of a taxable supply, and in such circumstances a taxable person must on request provide such a receipted and dated tax invoice.

(4) In this regulation, “relevant period” means —

(a) where the prescribed accounting period during which the payment in money referred to in paragraph (3) was made ends before 1st January 2007, a period of 7 years from the end of that prescribed accounting period or such shorter period as the Comptroller may allow; or

(b) where the prescribed accounting period during which the payment in money referred to in paragraph (3) was made ends on or after 1st January 2007, a period of 5 years from the end of that prescribed accounting period or such shorter period as the Comptroller may allow.

## **Saving for Government**

**76.** This Part shall, subject to such exceptions, modifications and adaptations as may be necessary, apply to a ministry or department of the Government or an organ of State.

## **PART X**

### **DISPLAY OF PRICES**

#### **Price to include tax**

**77.—**(1) Where any taxable person displays, advertises, publishes or quotes in any manner the price of any supply of goods or services he makes or intends to make, such price shall include the tax that is chargeable on the supply under the Act unless the Comptroller approves otherwise under regulation 78.

(1A) Where a taxable person displays, advertises, publishes or quotes, in relation to any supply of goods or services he makes or intends to make, both of the following prices:

- (a) the price of the supply which includes the tax that is chargeable on the supply under the Act;
- (b) the price of the supply which excludes the tax that is chargeable on the supply under the Act,

then the taxable person shall, in the display, advertisement, publication or quote, give the price referred to in sub-paragraph (a) the same prominence as, or greater prominence than, the price referred to in sub-paragraph (b).

*[S 105/2015 wef 01/04/2015]*

(2) Paragraphs (1) and (1A) shall not apply to any display, advertisement, publication or quotation which is intended solely for the purpose of making the supply to a taxable person and which is in a form not ordinarily available for distribution to the public.

*[S 105/2015 wef 01/04/2015]*

### **Exemption**

**78.**—(1) Any taxable person who desires to be exempted from the requirement under regulation 77(1), shall apply to the Comptroller in such form and manner as the Comptroller may determine.

*[S 105/2015 wef 01/04/2015]*

(2) The Comptroller may, if he thinks fit, approve in writing the application, subject to such conditions as he may impose.

(3) The Comptroller may, for reasonable cause, at any time revoke any approval granted under paragraph (2).

### **Tax shown on receipt**

**79.** Any taxable person who issues a receipt required under section 44 of the Act for any supply of goods or services which he makes shall indicate on the receipt —

- (a) the name and registration number of the supplier;
- (aa) the date of issue of the receipt; and

- (b) the total amount payable including the total tax chargeable on the supply.

## PART XI

### MARGIN SCHEME

*[S 827/2010 wef 01/01/2011]*

#### **Relief for certain goods**

**80.**—(1) Subject to regulation 81, where a taxable person has acquired any used goods (other than an interest in or right over land) under any of the following circumstances, the tax chargeable on a supply by him of any of these used goods shall be charged in accordance with section 23(2) of the Act:

- (a) a supply to him on which no tax under the Act was chargeable; or
- (b) a supply to him on which tax was chargeable in accordance with section 23(2) of the Act.

*[S 827/2010 wef 01/01/2011]*

(2) Subject to regulation 81, where a taxable person supplies any goods under a hire purchase agreement which was acquired under any of the following circumstances, the tax on that supply shall be charged in accordance with section 23(2) of the Act:

- (a) a supply to him on which no tax under the Act was chargeable; or
- (b) a supply to him on which tax was chargeable in accordance with section 23(2) of the Act.

#### **Application for relief**

**81.**—(1) No person shall charge tax in accordance with section 23(2) of the Act or regulation 80 unless he has obtained the prior approval of the Comptroller in writing.

(2) Any taxable person may apply to the Comptroller for approval under paragraph (1) in such form and manner as the Comptroller may

determine and the Comptroller may, if he thinks fit, approve the application subject to such conditions as he may impose.

## PART XII

### BAD DEBT RELIEF

#### Definitions of this Part

**82.—**(1) In this Part —

“claim” means a claim in accordance with regulations 84 and 85 for a refund or reduction of tax to which a person is entitled by virtue of regulation 83;

*[S 895/2018 wef 01/01/2019]*

“claimant” means the person who makes a claim;

“outstanding amount” means —

- (a) if at the time of the claim the person has received no payment by way of the consideration written off in his accounts as a bad debt, an amount equal to the amount of the consideration so written off; and
- (b) if at that time he has received a payment or payments by way of the consideration so written off, an amount by which the payment (or the aggregate of the payments) is exceeded by the amount of the consideration so written off;

“payment” means any payment or part-payment which is made by any person to the claimant by way of consideration for a supply regardless of whether such payment extinguishes the debtor’s debt to the claimant or not;

“debtor” means a person to whom the claimant made a relevant supply and who is liable to pay any outstanding amount of the consideration;

“refunds for bad debts account” has the meaning given in regulation 86(3);

“relevant supply” means any taxable supply upon which a claim is based;



“return” means the return which the claimant is required to make in accordance with regulation 52;

“security” means any mortgage, charge, lien or other security.

(2) Sections 11, 11A, 11B, 12 and 92(3) and (5) of the Act shall apply for determining the time when a supply is to be treated as taking place for the purposes of this Part.

*[S 827/2010 wef 01/01/2011]*

*[S 895/2018 wef 01/01/2019]*

### **Bad debt relief**

**83.**—(1) Subject to these Regulations, a claimant shall be entitled, on making a claim to the Comptroller, to a refund of the amount of tax chargeable by reference to the outstanding amount where —

- (a) the claimant has supplied goods or services for a consideration in money and has accounted for and paid tax on the supply;
- (b) the whole or any part of the consideration for the supply has been written off in his accounts as a bad debt;
- (c) a period of 12 months beginning with the date of supply has elapsed or the debtor has become insolvent before the period of 12 months has elapsed; and
- (d) the Comptroller is satisfied that all reasonable efforts have been taken by the person to recover the debt.

(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.

*[S 895/2018 wef 01/01/2019]*

(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.

*[S 895/2018 wef 01/01/2019]*

(2) A person shall not be entitled to a refund or reduction under paragraph (1) or (1A) unless —

- (a) the value of the supply is equal to or less than its open market value;
- (b) in the case of a supply of goods, the property in the goods has passed to the person to whom they were supplied or to a person deriving title from, through or under that person; and
- (c) the claim was made within the relevant period.

*[S 895/2018 wef 01/01/2019]*

(3) For the purposes of paragraph (1), the debtor shall be treated as insolvent if the claimant is able to show to the satisfaction of the Comptroller that —

- (a) in the case where the debtor is an individual, he is adjudged bankrupt, a deed of arrangement is made for the benefit of his creditors or a composition or scheme of arrangement proposed by him is accepted under section 95 of the Bankruptcy Act (Cap. 20);
- (b) in the case where the debtor is a company, it is ordered by the court —
  - (i) to be wound up because it is unable to pay its debts within the meaning of the Companies Act (Cap. 50); or
  - (ii) to be placed under the judicial management of a judicial manager; or

- (c) in the case where the debtor is a company, a receiver is appointed and the statement of affairs lodged with the Registrar of Companies shows that its assets would be insufficient to cover the payment of any dividend in respect of debts which are neither secured nor preferential.
- (4) In this regulation, “relevant period” means —
- (a) where the prescribed accounting period during which the supply referred to in paragraph (1) was made ends before 1st January 2007, a period of 7 years commencing on the day the supply was made or such longer period as the Comptroller may have allowed; or
- (b) where the prescribed accounting period during which the supply referred to in paragraph (1) was made ends on or after 1st January 2007, a period of 5 years commencing on the day the supply was made or such longer period as the Comptroller may have allowed.

### **Making claim to Comptroller**

**84.**—(1) Except as the Comptroller may otherwise allow, the claimant shall make a claim to the Comptroller by including the correct amount of the refund or reduction (as the case may be) in the appropriate box on his return.

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

*[S 895/2018 wef 01/01/2019]*

*[S 895/2018 wef 01/01/2019]*

### **Evidence required to support claim**

**85.** Except as the Comptroller may otherwise allow, the claimant, before he makes a claim, shall hold in respect of each relevant supply —

- (a) a copy of any tax invoice which was provided in accordance with Part III or where there was no

obligation to provide a tax invoice, a document which shows the time, nature and purchaser thereof, and the consideration therefor;

- (b) records or any other documents showing that he has accounted for and paid the tax thereon;
- (c) records or any other documents showing that the consideration has been written off in his accounts as a bad debt; and
- (d) records or any other documents showing that all reasonable efforts have been taken by him to recover the debt.

### **Records to be kept**

**86.**—(1) Any person who makes a claim to the Comptroller shall keep a record of that claim.

(2) Except as the Comptroller may otherwise allow, the record referred to in paragraph (1) shall consist of the following information in respect of each claim made:

- (a) in respect of each relevant supply for that claim —
    - (i) the amount of tax chargeable;
    - (ii) the prescribed accounting period in which the tax chargeable was accounted for and paid to the Comptroller;
    - (iii) the date and number of any invoice issued in relation thereto or, where there is no such invoice, such information as is necessary to identify the time, nature and debtor thereof; and
    - (iv) any payment received therefor;
  - (b) the outstanding amount to which the claim relates;
  - (c) the amount of the claim; and
  - (d) the prescribed accounting period in which the claim was made.
- (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”.

*[S 895/2018 wef 01/01/2019]*

### **Preservation of documents and records and duty to produce**

**87.**—(1) Except as the Comptroller may otherwise allow, the claimant shall preserve the documents, invoices and records which he holds or keeps in accordance with regulations 85 and 86 for a period of not less than 3 years from the date of the making of the claim.

(2) Upon demand made by an authorised person the claimant shall 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 shall be construed as derogating from any requirement under the Act to preserve any document, invoice or record for a period exceeding 3 years.

### **Attribution of payments**

**88.**—(1) Where —

- (a) the claimant has made more than one supply (whether taxable or otherwise) to the debtor; and
- (b) a payment is received in relation to those supplies,

the payment shall be attributed to each such supply in accordance with paragraphs (2) and (3).

(2) The payment shall be attributed to the supply which is the earliest in time and, if not wholly attributed to that supply, thereafter to supplies in the order of the dates on which they were made, except that attribution under this paragraph shall not be made to any supply if the payment was allocated to that supply by the debtor at the time of payment and the consideration for that supply was paid in full.

(3) Where —

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

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

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

where A is the payment received;

B is the outstanding consideration for that supply; and

C is the total outstanding consideration for those supplies.

### **Repayment of refund**

**89.**—(1) Where a claimant —

- (a) has received a refund upon a claim, or made a claim for a reduction under regulation 83(1A); and

*[S 895/2018 wef 01/01/2019]*

- (b)
  - (i) a payment for the relevant supply is subsequently received; or
  - (ii) a payment is, by virtue of regulation 88, treated as attributed to the relevant supply,

he shall repay to the Comptroller such an amount calculated in accordance with the formula

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

where A is the amount of the refund or reduction, or the balance thereof;

B is the amount of payment so received or attributed;  
and

C is the amount of the outstanding consideration.

*[S 895/2018 wef 01/01/2019]*

(2) The claimant shall repay to the Comptroller the amount referred to in paragraph (1) together with his tax by including that amount in the appropriate box specified for this purpose on his return for the prescribed accounting period in which the payment is received.

(3) Except as the Comptroller may otherwise allow, where the claimant fails to comply with the requirements of regulation 85, 86, 87 or 88, he shall repay to the Comptroller the amount of the refund or reduction obtained by the claim to which the failure to comply relates; and he shall repay the amount together with his tax by including that amount in the appropriate box on his return for a prescribed accounting period which the Comptroller shall designate for that purpose.

*[S 895/2018 wef 01/01/2019]*

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

### **Writing off debts**

**90.**—(1) This regulation shall apply for the purpose of ascertaining whether, and to what extent, the consideration is to be taken to have been written off as a bad debt.

(2) The whole or any part of the consideration for a supply shall be taken to have been written off as a bad debt when an entry is made in relation to that supply in the refunds for bad debts account in accordance with regulation 86; and this shall have effect regardless of whether a claim can be made in relation to that supply at that time.

(3) Where the claimant owes an amount of money to the debtor which can be set-off, the consideration written off in the accounts shall be reduced by the amount so owed.

(4) Where the claimant holds in relation to the purchaser an enforceable security, the consideration written off in the accounts of the claimant shall be reduced by the value of that security.

PART XIII  
REVERSE CHARGE ADJUSTMENTS

*[S 895/2018 wef 01/01/2019]*

**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.

*[S 895/2018 wef 01/01/2019]*

### **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.

[S 895/2018 wef 01/01/2019]

### **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.

[S 895/2018 wef 01/01/2019]

### **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.

*[S 895/2018 wef 01/01/2019]*

### **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;

(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”.

*[S 895/2018 wef 01/01/2019]*

### **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.

*[S 895/2018 wef 01/01/2019]*

### **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.

*[S 895/2018 wef 01/01/2019]*

### **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).

*[S 895/2018 wef 01/01/2019]*

### **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.

*[S 895/2018 wef 01/01/2019]*

## PART XIII

### BETTING AND GAMING

#### *Division 1 — General*

#### **Consideration of betting and gaming transactions**

**91.** Subject to regulation 91A, where any person pays an amount in money to participate in any transaction involving betting, sweepstakes, lotteries, fruit machines or games of chance, the amount of money so paid shall, for the purposes of the tax, be treated as the consideration for a supply of services to him.

*[S 64/2010 wef 05/02/2010]*

#### **Value of betting and gaming transactions**

**91A.—(1)** Notwithstanding section 17 of the Act, the value to be taken as the value of supplies made in the circumstances mentioned in regulation 91 in any period shall be determined as if the consideration for the supplies were reduced by an amount equal to the amount of money (if any) received in that period by persons (other than the person making the supply and persons acting on his behalf)

participating successfully in the betting, sweepstakes, lotteries, fruit machines or games of chance, as the case may be.

(2) The insertion of a token into a machine shall be treated for the purposes of regulation 91 as the payment of an amount equal to that for which the token can be obtained; and the receipt of a token by a person playing successfully shall be treated for the purposes of paragraph (1) —

- (a) if the token is of a kind used to play the machine, as the receipt of an amount equal to that for which such a token can be obtained; or
- (b) if the token is not of such a kind but can be exchanged for money, as the receipt of an amount equal to that for which it can be exchanged.

*[S 64/2010 wef 05/02/2010]*

### **Tax chargeable on betting and gaming transactions**

**91B.** The tax chargeable and payable under the Act on the transactions referred to in regulation 91 shall be the tax fraction of the value of the supplies referred to in regulation 91A.

*[S 64/2010 wef 05/02/2010]*

#### *Division 2 — Casinos*

##### *Sub-division 1 — Definitions*

### **Definitions**

**92.** In this Division —

“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);

*[S 783/2014 wef 31/01/2013]*

“coupon” has the same meaning as in regulation 2 of the Casino Control (Casino Tax) Regulations 2010 (G.N. No. S 59/2010);

“gaming supply” means a supply referred to in regulation 92C;



“gross gaming revenue” and “net win” have the same meanings as in section 146(6) of the Casino Control Act;

*[Deleted by S 783/2014 wef 31/01/2013]*

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

*[S 783/2014 wef 31/01/2013]*

“prescribed accounting period” means any reporting period in respect of which a casino operator is required under regulation 4 of the Casino Control (Casino Tax) Regulations 2010 to furnish to the Comptroller of Income Tax a return of the gross gaming revenue of the casino operator for that period.

*[S 64/2010 wef 05/02/2010]*

### *Sub-division 2 — Registration*

#### **Divisional registration**

**92A.** Notwithstanding anything in regulation 7(2), where a casino operator carries on any other business in addition to the business of operating a casino, the operation of the casino shall be registered as a division separate from the other business.

*[S 64/2010 wef 05/02/2010]*

### *Sub-division 3 — Tax on gaming supplies*

#### **Application**

**92B.** This sub-division shall, notwithstanding Division 1, apply to gaming supplies made by a casino operator.

*[S 64/2010 wef 05/02/2010]*

#### **Gaming supplies**

**92C.** A casino operator shall be treated as having made a supply of services for the purpose of section 8 of the Act when a person pays, or agrees to make payment of, an amount in money to a casino operator —

- (a) as a bet received and accepted by the casino operator as a wager on any game where the casino operator is a party to a wager; or
- (b) to participate in any game where the casino operator is not a party to a wager but the game is conducted by the casino operator, or allowed by the casino operator to be conducted, within the casino premises.

*[S 64/2010 wef 05/02/2010]*

### **Time of gaming supplies**

**92D.** Notwithstanding sections 11, 11A, 11B and 12 of the Act, a gaming supply shall be treated as having been made at the end of the prescribed accounting period in respect of which the net win from that gaming supply is included in determining the gross gaming revenue of the casino operator for that period.

*[S 64/2010 wef 05/02/2010]*

*[S 827/2010 wef 01/01/2011]*

### **Computation of tax chargeable on gaming supplies**

**92E.—(1)** The tax chargeable on the gaming supplies of a casino operator made at the end of a prescribed accounting period shall be the tax fraction of the value of those gaming supplies.

(2) For the purpose of paragraph (1), the value of the gaming supplies made at the end of a prescribed accounting period shall be the aggregate of the following:

- (a) the sum total of the net wins of all gaming supplies made at the end of that period less the amounts specified in paragraph (3);
- (b) the amount of any bad debt treated as having been recovered under paragraph (5) in that period;
- (c) any negative supply value that may be deducted in accordance with regulation 92F.

(3) For the purpose of paragraph (2)(a), the specified amounts are as follows:

- (a) the amount of —
    - (i) any bet placed in the prescribed accounting period using complimentary chips or complimentary coupons given by the casino operator;
    - (ii) the full value of any bet placed in the prescribed accounting period with a match play coupon given by the casino operator; and
    - (iii) any discount or rebate given by the casino operator in the prescribed accounting period;
  - (b) the amount of any bad debt treated as having arisen in the prescribed accounting period in accordance with paragraph (4);
  - (c) in respect of any table game played in the prescribed accounting period, the amount of any rake which is included in the computation of the net win for the game for the prescribed accounting period but which was not collected by the casino operator.
- (4) For the purpose of paragraph (3)(b), a bad debt shall be treated as having arisen in a prescribed accounting period where —
- (a) the casino operator has made a gaming supply for a consideration in money and has accounted for and paid tax on the supply;
  - (b) the whole or any part of the consideration for the supply has been written off in the accounts of the casino operator as a bad debt;
  - (c) the debtor has become insolvent before the end of the prescribed accounting period or a period of 12 months, beginning with the date of the gaming supply, has elapsed before the end of the prescribed accounting period; and
  - (d) the Comptroller is satisfied that all reasonable efforts have been taken by the casino operator to recover the debt up to the time the 12 months period referred to in sub-paragraph (c) elapsed or the debtor became insolvent, as the case may be.

(5) For the purpose of paragraph (2)(b), where a deduction has been made under paragraph (2) in respect of any bad debt referred to in paragraph (3)(b) and —

- (a) a payment for the gaming supply that has been written off in the accounts of the casino operator as a bad debt is subsequently received as recovery of the bad debt; or
- (b) a payment is attributed to the gaming supply referred to in sub-paragraph (a) as recovery of the bad debt,

the amount of the bad debt shall be treated as having been recovered in the prescribed accounting period in which the payment is received for or attributed to the gaming supply.

(6) For the purpose of this regulation, the value of any complimentary chip, complimentary coupon, match play coupon, discount, rebate or rake shall be reckoned in the same manner as for the computation of casino tax under the Casino Control (Casino Tax) Regulations 2010 (G.N. No. S 59/2010).

*[S 64/2010 wef 05/02/2010]*

### **Carry forward of negative gaming supply**

**92F.** Where the value for any gaming supply determined under regulation 92E is negative for any prescribed accounting period —

- (a) the negative supply value shall be disregarded and shall be treated as nil for the prescribed accounting period;
- (b) no refund of tax in respect of the gaming supply shall be made for the prescribed accounting period;
- (c) the negative supply value may be deducted against the value of the gaming supplies of the prescribed accounting period immediately following the prescribed accounting period in respect of which the negative supply value has arisen and, so far as it cannot be so made, then from the value of the gaming supplies of the next prescribed accounting period, and so on; and
- (d) the negative supply value shall not be allowed as a deduction against the value of any supply other than a

gaming supply of the casino operator in accordance with paragraph (c).

*[S 64/2010 wef 05/02/2010]*

### **Disallowance of input tax in respect of non-monetary prize**

**92G.** There shall be excluded from any credit under sections 19 and 20 of the Act the amount of any input tax on any supply to a casino operator of goods and services which are used by the casino operator as a non-monetary prize for any gaming supply.

*[S 64/2010 wef 05/02/2010]*

## **PART XIII A**

### **VOUCHERS**

#### **Application of Part**

**93A.** This Part shall apply to any voucher referred to in section 35A of the Act that —

- (a) is supplied on or after 1st January 2010; or
- (b) was supplied before 1st January 2010 and can no longer be redeemed on or after 1st January 2010, but only —
  - (i) in relation to any unredeemed balance of the voucher; and
  - (ii) if tax was not previously accounted for on that balance.

*[S 626/2009 wef 01/01/2010]*

#### **Supply of vouchers by issuer**

**93B.—(1)** Subject to regulations 93E and 93F, where any voucher is supplied by an issuer for a consideration that is equal to or less than the value of the voucher, the consideration shall be disregarded for the purposes of the Act except to the extent that regulation 93D applies.

(2) Subject to regulations 93E and 93F, where any voucher is supplied by an issuer for a consideration that is more than its value, where the issuer is a taxable person at the time of the supply of the

voucher, tax shall be chargeable on the supply of the voucher by the issuer of the voucher as follows:

- (a) in the first instance, at the time the voucher is supplied, on the amount by which the consideration for the supply exceeds the value; and
- (b) thereafter, in accordance with regulation 93D (where it applies).

*[S 626/2009 wef 01/01/2010]*

### **Redemption of voucher**

**93C.**—(1) Subject to regulation 93E, where a taxable person supplies goods or services upon the redemption of a voucher that is wholly redeemed on a single occasion, the value of the supply shall be —

- (a) where the consideration received by the issuer for the voucher was less than the value of the voucher, either of the following at the option of the taxable person:
  - (i) the value of the voucher; or
  - (ii) the amount of the consideration; or
- (b) where the consideration received by the issuer for the voucher was equal to or more than the value of the voucher, the value of the voucher,

plus any additional consideration the taxable person may have received (in addition to the voucher) for the supply.

(2) Subject to regulation 93E, where a taxable person supplies goods or services upon the redemption of a voucher that is partially redeemed on more than one occasion, the value of the supply on each such occasion shall be —

- (a) where the consideration received by the issuer for the voucher was less than the value of the voucher, either of the following at the option of the taxable person:
  - (i) the portion of the value of the voucher being redeemed on that occasion; or

(ii) the amount of that consideration that is proportional to the value of the voucher being redeemed on that occasion; or

(b) where the consideration received by the issuer for the voucher was equal to or more than the value of the voucher, the portion of the value of the voucher being redeemed on that occasion,

plus any additional consideration the taxable person may have received (in addition to the voucher) for the supply on that occasion.

(3) This regulation shall not apply where a voucher is redeemed for another voucher.

*[S 626/2009 wef 01/01/2010]*

### **Unredeemed balance of vouchers**

**93D.** Unless the Comptroller otherwise allows, for the purpose of regulation 93B(1) and (2)(b), where the whole or any part of the value of any voucher can no longer be redeemed, and where the issuer was a taxable person at the time of the supply of the voucher, tax shall be chargeable on the supply by the issuer of the voucher as follows:

(a) the time of the supply shall be when —

(i) the voucher can no longer be redeemed; and

(ii) the issuer accounts for the unredeemed value of the voucher in his statement of income; and

(b) the value of the supply shall be the unredeemed value of the voucher so accounted for in his statement of income.

*[S 626/2009 wef 01/01/2010]*

### **Election for different treatment**

**93E.**—(1) Notwithstanding regulations 93B, 93C and 93D, where an issuer of a voucher is also the taxable person who supplies the goods or services upon the redemption of the voucher, he may, with the approval of the Comptroller, elect not to be subject to those regulations.

(2) For the purpose of paragraph (1), the Comptroller may give his approval —

- (a) generally in respect of any description of voucher; or
- (b) specifically (upon an application being made to him) in respect of any description of voucher for which the Comptroller has not given his approval generally.

(3) The approval of the Comptroller, whether given generally or specifically, shall be subject to such conditions as he thinks fit to impose.

(4) Where an issuer has, with the approval of the Comptroller, elected not to be subject to regulations 93B, 93C and 93D —

- (a) where the voucher is supplied for a consideration equal to or less than the value of the voucher, the consideration shall be disregarded for the purposes of the Act;
- (b) where the voucher is supplied for a consideration more than its value, tax shall be chargeable on the supply of the voucher on the amount by which the consideration exceeds the value of the voucher; and
- (c) tax shall be chargeable on the supply of the goods or services made upon the redemption of the voucher as follows:
  - (i) the time of the supply shall be the time of supply of the voucher; and
  - (ii) the value of the supply shall be —
    - (A) where the consideration for the voucher was equal to or less than the value of the voucher, the consideration for the voucher; and
    - (B) where the consideration for the voucher is more than the value of the voucher, the value of the voucher.

*[S 626/2009 wef 01/01/2010]*



**Supply of vouchers by intermediary**

**93F.**—(1) This regulation shall apply to a person (referred to in this regulation as an intermediary) who —

- (a) buys a voucher issued by a supplier of goods and services from any person (including the supplier) and thereafter supplies the voucher —
  - (i) against consideration given to him other than in the form of another voucher issued by him; or
  - (ii) upon the redemption of another voucher issued by him; or
- (b) supplies a voucher issued by him (referred to in this regulation as the first-mentioned voucher) upon the redemption of another voucher also issued by him (referred to in this regulation as the second-mentioned voucher), where —
  - (i) the first-mentioned voucher entitles the holder thereof to the same rights and benefits from a supplier of goods and services as those which the holder would be entitled to if the first-mentioned voucher were issued by that supplier; and
  - (ii) the intermediary has an arrangement with the supplier to pay the supplier an agreed amount for the goods or services (including a voucher issued by the supplier referred to in sub-paragraph (i)) supplied upon the redemption of the first-mentioned voucher.

*[S 827/2010 wef 01/01/2011]*

(2) Where vouchers are supplied by an intermediary in any prescribed accounting period in the circumstances referred to in paragraph (1)(a) or (b), tax shall be chargeable on the supply of the vouchers as follows:

- (a) in respect of paragraph (1)(a), tax shall be chargeable at the rate specified in section 16 of the Act on the supplies made by the intermediary of the vouchers issued by the supplier as follows:

- (i) the time of the supply shall be the end of the accounting period in which the supplies are made; and
- (ii) the value of the supplies shall be an amount equal to the excess of A – B,

where A is the consideration from the supplies of the vouchers made by the intermediary in that accounting period; and

B is the cost to the intermediary of all such vouchers; and

- (b) in respect of paragraph (1)(b), tax shall be chargeable at the rate specified in section 16 of the Act on the supplies made by the intermediary of the first-mentioned vouchers as follows:

- (i) the time of the supply shall be the end of the accounting period in which the first-mentioned vouchers are redeemed; and
- (ii) the value of the supplies shall be an amount equal to the excess of A – B,

where A is the consideration from the supplies of the first-mentioned vouchers made by the intermediary in that accounting period; and

B is the agreed amounts payable by the intermediary to the supplier for the goods and services (including a voucher issued by the supplier referred to in sub-paragraph (i)) supplied by the supplier upon the redemption of such first-mentioned vouchers.

[S 827/2010 wef 01/01/2010]

(3) For the purposes of paragraph (2), where there is no excess under paragraph (2)(a)(ii) or (b)(ii) in respect of an accounting period or in respect of a supply of a voucher, the tax shall not be charged in respect of that accounting period or supply, as the case may be.

(4) In the circumstances referred to in paragraph (2)(b), where the whole of a first-mentioned voucher supplied by the intermediary can no longer be redeemed, tax shall be chargeable on the supply made by the intermediary of the first-mentioned voucher as follows:

(a) the time of the supply shall be when —

(i) the first-mentioned voucher can no longer be redeemed; and

(ii) the intermediary accounts for the unredeemed value of the first-mentioned voucher in his statement of income; and

(b) the value of the supply shall be the value of the first-mentioned voucher so accounted for in his statement of income.

(5) An intermediary shall not be entitled to claim as input tax —

(a) in the circumstances referred to in paragraph (1)(a), the tax chargeable on any previous supply of any voucher to him which he subsequently supplies to another person for any consideration; and

*[S 827/2010 wef 01/01/2011]*

(b) in the circumstances referred to in paragraph (1)(b), the tax chargeable on the supply of goods and services to which the payment referred to in sub-paragraph (ii) of that paragraph relates.

*[S 626/2009 wef 01/01/2010]*

## PART XIV

### WAREHOUSING REGIME

#### **Application for licence**

**94.—**(1) The Comptroller may, on an application made to him under paragraph (2), issue a licence for any warehouse or other premises to be a warehouse (referred to in this Part as a bonded warehouse) for the storage of goods under customs control as referred to in section 37 of the Act and may, in addition to such powers and

conditions as are specified in this Part, impose such further conditions (including, but not limited to, the payment of any fees) therein as he thinks fit.

*[S 827/2010 wef 01/01/2011]*

(1A) A licence referred to in paragraph (1) may be issued in respect of one or more bonded warehouses.

(2) Every application for a licence under paragraph (1) shall be made on such form as the Comptroller may determine which shall give a full and true account of the particulars or information for which the provision is made in the form.

### **Furnishing of security**

**95.** The Comptroller may require an applicant to give references and to furnish security for the due payment of all tax and fees for which the applicant may become liable.

### **Period of licence**

**96.—**(1) A licence issued under regulation 94 shall expire on 31st December of the year or such other date as the Comptroller may determine and the Comptroller may, in his discretion, renew the licence.

(2) The licensee may apply in writing to the Comptroller to surrender a licence issued under regulation 94 and the Comptroller may, unless he thinks it necessary for the protection of the revenue, withdraw the licence from such date as he may determine.

### **Maintenance of warehouse**

**97.—**(1) The licensee shall ensure that a bonded warehouse shall be secured to the satisfaction of the Comptroller.

(2) The Comptroller may, at any time, in writing, direct the licensee to provide any additional means for storing the goods and securing the safety of those goods which may, in the opinion of the Comptroller, be necessary.

### **Types of goods stored**

**98.**—(1) A bonded warehouse shall not be used for the storage of goods for which any duties (whether customs duty or excise duty or both) is chargeable or payable or of goods other than those specifically allowed under the licence.

(2) A bonded warehouse shall not be used for the storage of goods for which tax has been paid (whether upon removal or any other circumstances) without the written permission of the authorised officer.

### **Permitted activities in bonded warehouse**

**98A.**—(1) Operations which are necessary to preserve goods stored in a bonded warehouse, improve their packaging or marketable quality or prepare them for shipment may, with the approval of an officer authorised by the Comptroller and subject to such conditions as the officer may impose, be carried out while the goods are stored in the bonded warehouse.

(2) Without prejudice to the generality of paragraph (1), the operations referred to in that paragraph may include —

(a) the breaking of bulk, grouping of packages, and sorting, grading and repacking of goods; and

(b) the servicing and repair of motor vehicles.

(3) Operations other than those specified in paragraph (1) may, with the approval of the Comptroller and subject to such conditions as he may impose, be carried out on the goods while the goods are stored in the bonded warehouse.

(4) Goods in a bonded warehouse shall not be used in any manner except with the approval of the Comptroller and subject to such conditions as he may impose.

*[S 118/2009 wef 24/03/2009]*

### **Manner of storage**

**99.**—(1) Any authorised officer may require that all packages entering a bonded warehouse shall be marked with such identification marks and in such manner as he may direct.

(2) The authorised officer may direct that the packages be stacked and accounted for in such manner as he may direct and stored in such manner that every package may be accounted for and inspected.

(3) Any authorised officer may examine at any time the stock of goods stored in a bonded warehouse and, may require that he be shown every package containing goods and the contents thereof.

(4) The applicant shall make such provision against the risk of fire and for the safeguard of health as the relevant authority may require.

### **Records, returns and permits**

**100.**—(1) Every licensee shall maintain in his bonded warehouse a record of his stock or inventory, in a form approved by the Comptroller, and shall on each day enter in it details of all goods received into or removed from his bonded warehouse.

(2) Every licensee shall, not later than the 5th day of each month or such later day as the Comptroller may allow, furnish to the Comptroller a return, in such form and containing such information as the Comptroller may require, relating to all goods received into or removed from his bonded warehouse for the whole of the preceding month.

(3) Except where the Comptroller otherwise allows or directs in writing, every entry or removal of goods stored or to be stored in a bonded warehouse shall only be made pursuant to such customs permit as the Comptroller may determine.

(4) If it appears to the Comptroller that there is any deficiency in quantity that is indicated or ought to be indicated in the record of stock or inventory, the licensee shall, unless he shows proof to the contrary, be presumed to have removed the goods in the bonded warehouse in contravention of paragraph (3) and without payment of the tax chargeable on the goods and shall accordingly be liable for the tax chargeable on the goods.

### **Destruction of goods**

**101.**—(1) The licensee may at any time request permission to destroy goods stored in a bonded warehouse and the Comptroller shall, upon receipt of the request, permit the goods to be destroyed

subject to such conditions as he may, in his discretion, impose and the licensee shall thereupon cause the goods to be destroyed in the presence of an authorised officer and an entry shall be made in the record of stock or inventory of such destruction.

(1A) Notwithstanding paragraph (1), the Comptroller may, in his discretion, waive the requirement for the presence of an authorised officer in any particular case or class of cases.

*[S 622/2016 wef 06/12/2016]*

(2) The fee specified in the Schedule for the attendance of the authorised officer at the destruction of the goods shall be paid by the licensee except where the Comptroller in his discretion waives the payment of such fee in any particular case.

### **Revocation or suspension of licence**

**102.** The Comptroller may, at any time, by notice in writing revoke or suspend any licence issued under regulation 94 in respect of any one or more of the bonded warehouses referred to in the licence if he is satisfied that —

- (a) the licensee has failed to comply with any condition or requirement imposed under this Part or by the Comptroller; or
- (b) the licensee has provided any false, misleading or inaccurate declaration or information in his application for a licence under regulation 94.

### **Licence fees**

**103.**—(1) There shall be paid to the Comptroller the fees set out in the Schedule for any licence issued or renewed under regulation 94.

(2) For any licence issued during any year, the fee shall be calculated at the rate of one-twelfth of the appropriate annual fee set out in the Schedule for each month or part thereof for which the licence is valid.

(3) The Comptroller may, in his discretion, allow a refund of one-twelfth of the fee set out in the Schedule for each complete month in

respect of which the licence would have remained valid had it not been revoked or withdrawn.

## PART XIVA

### WAREHOUSING (CONTAINER FREIGHT) REGIME

#### **Definition of this Part**

**103A.** In this Part, “container” means a box, tank or container of standard dimensions which —

- (a) is specially constructed for the safe carriage of goods;
- (b) is of permanent character and can be used more than once;
- (c) is specially designed to facilitate carriage of goods by one or more modes of transport;
- (d) is fitted with devices which enable it to be locked and sealed;
- (e) has an internal volume of at least one cubic metre; and
- (f) has conspicuous and permanent identification marks.

#### **Application for container freight warehouse licence**

**103B.**—(1) The Comptroller may, on an application made to him under paragraph (2), issue a licence for any warehouse or other premises to be a container freight warehouse for the storage of goods under customs control as referred to in section 37 of the Act and may, in addition to such powers and conditions as are specified in this Part, impose such further conditions (including the payment of any fees) therein as he thinks fit.

*[S 827/2010 wef 01/01/2011]*

(2) Every application for a licence under paragraph (1) shall be made on such form as the Comptroller may determine which shall give a full and true account of the particulars or information for which the provision is made in the form.



### **Furnishing of security**

**103C.** The Comptroller may require an applicant to give references and to furnish security for the due payment of all taxes, duties and fees for which the applicant may become liable.

### **Period of licence**

**103D.**—(1) A licence issued under regulation 103B shall expire on 31st December of the year or such other date as the Comptroller may determine and the Comptroller may, in his discretion, renew the licence.

(2) The licensee may apply in writing to the Comptroller to surrender a licence issued under regulation 103B and the Comptroller may, unless he thinks it necessary for the protection of the revenue, withdraw the licence from such date as he may determine.

### **Security of warehouse**

**103E.**—(1) The licensee shall ensure that a container freight warehouse shall be secured to the satisfaction of the Comptroller.

(2) The Comptroller may, at any time, in writing, direct the licensee to provide any additional means for storing the goods and securing the safety of those goods which may, in the opinion of the Comptroller, be necessary.

### **Use of container freight warehouse**

**103F.**—(1) Subject to paragraph (3), a container freight warehouse may be used for the storage of goods that are —

- (a) unstuffed from a container;
- (b) to be stuffed into a container; and
- (c) in a container before unstuffing or after stuffing at the container freight warehouse, as the case may be.

(2) A container freight warehouse may, for the purpose of paragraph (1), be used for the unstuffing of a container with less than full container load.

*[S 783/2014 wef 31/10/2013]*

(3) A container freight warehouse shall not be used for the storage of any goods except for such types of goods, and for such period, as may be allowed under the licence.

### **Manner of storage**

**103G.**—(1) Any authorised officer may require that all goods entering or being stored at a container freight warehouse be marked with such identification marks and in such manner as he may direct.

(2) The authorised officer may direct that the goods be stacked and accounted for in such manner as he may direct and stored in such manner that all goods may be accounted for and inspected.

(3) Any authorised officer may examine at any time the stock of goods stored in a container freight warehouse, and may require that he be shown every package containing goods and the contents thereof.

### **Records of movements and contents of container**

**103H.**—(1) Every licensee of a container freight warehouse shall keep and maintain proper records of —

- (a) every container brought into or removed from the container freight warehouse in respect of which the licence is issued;
- (b) such details of goods stuffed into or unstuffed from a container referred to in sub-paragraph (a) as the Comptroller may require; and
- (c) such other information as the Comptroller may require.

(2) Every licensee shall provide to the Comptroller any information from its records referred to in paragraph (1) in such form and within such period as the Comptroller may require.

(3) Except where the Comptroller otherwise allows or directs in writing, every entry or removal of goods stored or to be stored in a container freight warehouse shall only be made pursuant to such customs permit as the Comptroller may determine.

(4) If it appears to the Comptroller that there is any deficiency in quantity that is indicated or ought to be indicated in the records referred to in paragraph (1), the licensee shall, unless he shows proof to the contrary, be presumed to have removed the goods in the container freight warehouse in contravention of paragraph (3) and without payment of the tax or duty chargeable on the goods and shall accordingly be liable for the tax or duty chargeable on the goods.

### **Destruction of goods**

**103I.**—(1) The licensee may at any time request permission to destroy goods stored in a container freight warehouse and the Comptroller shall, upon receipt of the request, permit the goods to be destroyed subject to such conditions as he may, in his discretion, impose.

(2) The licensee shall thereupon cause the goods to be destroyed in the presence of an authorised officer and an entry shall be made in the records referred to in regulation 103H(1) of such destruction.

(3) Notwithstanding paragraph (2), the Comptroller may, in his discretion, waive the requirement for the presence of an authorised officer in any particular case or class of cases.

*[S 622/2016 wef 06/12/2016]*

(4) The fee specified in the Schedule for the attendance of the authorised officer at the destruction of the goods shall be paid by the licensee except where the Comptroller in his discretion waives the payment of such fee in any particular case.

### **Revocation**

**103J.** The Comptroller may, at any time, by notice in writing revoke any licence issued under regulation 103B if he is satisfied that —

- (a) the licensee has failed to comply with any condition or requirement imposed under this Part or by the Comptroller;  
or
- (b) the licensee has provided any false, misleading or inaccurate declaration or information in his application for a licence under regulation 103B.

### **Licence fees**

**103K.**—(1) There shall be paid to the Comptroller the fee specified in the Schedule for any licence issued or renewed under regulation 103B.

(2) For any licence issued during any year, the fee shall be calculated at the rate of one-twelfth of the appropriate annual fee specified in the Schedule for each month or part thereof for which the licence is valid.

(3) The Comptroller may, in his discretion, allow a refund of one-twelfth of the fee specified in the Schedule for each complete month in respect of which the licence would have remained valid had it not been revoked or withdrawn.

## PART XV

### GENERAL

#### **Acquirer of land to account for tax**

**104.** A taxable supply of land made by any person to the State under the Land Acquisition Act (Cap. 152) shall be a prescribed supply for the purposes of section 38(5) of the Act.

#### **Acquisition by real estate investment trust**

**104A.**—(1) A taxable supply of immovable property shall be a prescribed supply for the purpose of section 38(5) of the Act if it is made by any person —

(a) to the trustee of a real estate investment trust, where the real estate investment trust —

(i) is listed on the Singapore Exchange; or

(ii) is to be listed on the Singapore Exchange —

(A) within one month from the time of the supply;  
or

(B) within such longer period, and on such terms and conditions as the Comptroller may specify;  
or

(b) to a special purpose vehicle of a real estate investment trust that satisfies the conditions specified in sub-paragraph (a), where —

- (i) the special purpose vehicle is a taxable person; and
- (ii) the trustee of the real estate investment trust has veto rights in relation to such key operational issues of the special purpose vehicle as the Comptroller may specify.

(1A) A taxable supply of furniture, furnishings, fittings, appliances or effects, that is made together with a taxable supply of immovable property mentioned in paragraph (1), is a prescribed supply for the purpose of section 38(5) of the Act.

*[S 639/2017 wef 01/01/2018]*

(2) In this regulation —

“real estate investment trust” means a trust that is constituted as a collective investment scheme authorised under section 286 of the Securities and Futures Act (Cap. 289) and that invests or proposes to invest, directly or indirectly, in any immovable property or immovable property-related assets;

“special purpose vehicle” means —

- (a) a company or limited liability partnership that is established solely to hold, directly or indirectly, any immovable property or immovable property-related asset in which the real estate investment trust invests or proposes to invest; or

*[S 639/2017 wef 01/01/2018]*

- (b) a trust that is established in order for its trustee to hold, directly or indirectly, any immovable property or immovable property-related asset in which the real estate investment trust invests or proposes to invest.

*[S 674/2008 wef 01/01/2009]*

### **Zero-rating of goods to be exported**

**105.**—(1) Where the Comptroller is satisfied that goods supplied by a taxable person are to be exported, the supply shall be zero-rated if the taxable person —

- (a) has obtained the prior approval of the Comptroller in relation to that supply;
- (b) produces such evidence of export as the Comptroller may require generally or in any particular case; and
- (c) complies with such other condition or restriction as the Comptroller may impose for the protection of the revenue.

*[S 32/2009 wef 01/04/2009]*

(2) This regulation does not apply to a supply of goods to which regulation 105A applies.

*[S 32/2009 wef 01/04/2009]*

### **Zero-rating of supply of goods to be hand-carried for export**

**105A.**—(1) This regulation applies to a supply of goods by a taxable person which are to be exported by being hand-carried by an individual (referred to in this regulation as the carrier) on an aircraft departing from the Changi International Airport.

(2) The supply of goods shall be zero-rated if —

- (a) the Comptroller is satisfied that all the conditions under paragraph (3) have been met; or
- (b) the Comptroller —
  - (i) has, on an application under paragraph (4), waived compliance with any condition under paragraph (3), and the taxable person has satisfied all requirements imposed under paragraph (4) in respect of such waiver; and
  - (ii) is satisfied that all other conditions under paragraph (3) have been satisfied.

- (3) The conditions referred to in paragraph (2)(a) are —
- (a) the goods are to be supplied to a person who has a business establishment or his usual place of residence outside Singapore;
  - (b) the carrier is an individual of 16 years of age or above;
  - (c) before the goods are hand-carried on an aircraft, the carrier has submitted the export permit for the export of the goods to a proper officer of customs at the Changi International Airport for his endorsement, together with the goods and supporting invoices or receipts to the proper officer of customs for his inspection;
  - (d) the carrier has furnished such information and documents as the proper officer of customs may require for the purpose of ascertaining whether the carrier will depart from Singapore in accordance with sub-paragraph (e);
  - (e) the carrier has departed from Singapore, with the goods on board the aircraft, within 12 hours from the time of endorsement of the export permit by the proper officer of customs;
  - (f) the goods have not been brought out of the premises of the Changi International Airport Departure Check-in Hall after the export permit has been endorsed by the proper officer of customs except in the circumstances referred to in paragraph (6); and
  - (g) the taxable person has produced to the Comptroller, at his request, the export permit and such evidence of export as the Comptroller may reasonably require.
- (4) The taxable person may make an application to the Comptroller for waiver of compliance with any condition under paragraph (3), and the Comptroller may waive such compliance subject to such requirements for the protection of revenue as he may consider necessary to impose.

(5) No person shall —

- (a) being a carrier, transfer any goods to any other person in Singapore after the export permit in respect of such goods has been endorsed by the proper officer of customs at the Changi International Airport;
- (b) receive any goods from the carrier in Singapore after the export permit in respect of such goods has been endorsed by the proper officer of customs at the Changi International Airport; or
- (c) bring any goods out of the premises of the Changi International Airport Departure Check-in Hall after the export permit in respect of such goods has been endorsed by the proper officer of customs.

(6) Paragraph (5) shall not apply —

- (a) to the transfer of the goods to, or the receipt of the goods or the bringing of the goods out of the Changi International Airport Departure Check-in Hall by, a ticketing or luggage officer or other employee, who is authorised by the Civil Aviation Authority of Singapore or the airline or air terminal operator concerned to receive the goods for checking in or to handle the goods for loading into the aircraft; or
- (b) to the carrier bringing the goods out of the premises referred to in sub-paragraph (a) for the purpose of boarding the departing aircraft.

(7) In this regulation —

“export permit” means an export permit granted under the Regulation of Imports and Exports Regulations (Cap. 272A, Rg 1);

“hand-carry”, in relation to any goods, means to carry the goods on board an aircraft either personally or by checking them in for the purpose of loading them on the aircraft;



“proper officer of customs” has the same meaning as in regulation 47.

*[S 32/2009 wef 01/04/2009]*

**Zero-rating of supply of certain tools, machinery and prototypes**

**106.**—(1) For the purpose of section 21A(1)(a) of the Act, the prescribed tool or prescribed machinery used in the manufacture of goods for a person who belongs in a country outside Singapore shall be any tool or machinery which —

(a) is integral to the manufacture of the goods; and

*[S 674/2008 wef 01/01/2009]*

(b) is highly customised or specialised in nature for the sole purpose of the manufacture of the goods.

(2) The conditions prescribed for the purpose of section 21A(1) of the Act are as follows:

(a) the prescribed tool or prescribed machinery shall be used by —

(i) the taxable person; or

(ii) such other person as may be approved by the Comptroller,

for the manufacture of the goods for the person who belongs in a country outside Singapore;

*[S 674/2008 wef 01/01/2009]*

(b) the prescribed tool or prescribed machinery shall not be used, consumed or made available in Singapore to any person other than —

(i) the taxable person;

(ii) the person who belongs in a country outside Singapore; or

(iii) such other person as may be approved by the Comptroller;

*[S 674/2008 wef 01/01/2009]*

- (c) the manufactured goods shall be substantially exported and the taxable person shall maintain records in relation to such export;
- (d) the supply of the prescribed tool, prescribed machinery or prototype of such tool or machinery and the supply of the manufactured goods shall be separate supplies made by the taxable person to the person who belongs in a country outside Singapore;

*[S 674/2008 wef 01/01/2009]*

- (e) the prescribed tool or prescribed machinery shall be —
  - (i) exported to any country outside Singapore; or
  - (ii) destroyed,

when it is no longer needed for the manufacture of the goods; and

*[S 674/2008 wef 01/01/2009]*

- (f) where the prescribed tool, prescribed machinery or prototype of such tool or machinery is subsequently disposed of in Singapore —
  - (i) according to the instructions of the person who belongs in a country outside Singapore; or
  - (ii) due to spoilage,

the taxable person shall maintain records in relation to the disposal.

*[S 674/2008 wef 01/01/2009]*

(3) For the purpose of paragraph (2)(c), the manufactured goods shall be substantially exported if more than 50% of the manufactured goods produced by using the prescribed tool or prescribed machinery are exported.

*[S 674/2008 wef 01/01/2009]*

(4) Where the taxable person making the supply under section 21A of the Act fails to comply with any condition prescribed under paragraph (2), he shall —

- (a) repay to the Comptroller without demand the amount of tax on the value of the supply to which the failure to comply relates; and
- (b) include the amount of tax referred to in sub-paragraph (a) as output tax in his return.

(5) In this regulation, “tool” includes any mould, jig, pattern, template, die, punch or similar tool.

*[S 674/2008 wef 01/01/2009]*

### **Zero-rating of supplies to approved marine customers**

**106A.**—(1) Subject to this regulation, a sale or letting on hire of goods by any taxable person to be used for a prescribed purpose to another taxable person who is an approved marine customer shall be zero-rated.

*[S 783/2014 wef 01/01/2015]*

(2) Any taxable person who wishes to be an approved marine customer for the purpose of paragraph (1) may make an application to the Comptroller for such approval if he is eligible to do so under paragraph (4).

(3) Every application under paragraph (2) shall —

- (a) be made in such form and manner as the Comptroller may determine; and
- (b) give a full and true account of the particulars or information furnished.

(4) A taxable person is eligible to make an application under paragraph (2) if he satisfies the Comptroller that —

- (a) he is principally engaged in business activities approved by the Comptroller in the shipping or marine industry;
- (b) he makes substantial supplies in the course or furtherance of his business and satisfies such requirements as the Comptroller may determine;
- (c) his accounting and internal control systems are able to meet such accounting standards as the Comptroller may require;

- (d) he has faithfully observed and complied with all duties and obligations relating to his liability to pay customs and excise duties, income tax, property tax and goods and services tax; and
  - (e) he is able to comply with such other conditions as the Comptroller may impose for the protection of revenue.
- (5) The Comptroller may, on an application made under paragraph (2), approve the application on such conditions or requirements as he may, in his discretion, impose.
- (6) The Comptroller may, in granting approval under paragraph (5), require the applicant to furnish security in such form and amount and to make arrangements for the payment of taxes as the Comptroller may determine.
- (7) An approval granted under paragraph (5) shall have effect for such period as the Comptroller may determine.
- (8) An approved marine customer shall immediately notify the Comptroller of any change in particulars furnished, the security given, or the arrangements for the payment of taxes.
- (9) The Comptroller may, at any time, by notice in writing, vary or revoke any approval granted under this regulation if the Comptroller is satisfied that the approved marine customer —
- (a) has provided any false, misleading or inaccurate declaration or information in his application under paragraph (3);
  - (b) has at any time ceased to satisfy any of the requirements for eligibility under paragraph (4); or
  - (c) has failed to comply with any condition or requirement imposed by the Comptroller under paragraph (5).
- (10) A taxable person to whom approval has been granted under paragraph (5) shall not use the approval, and shall take all steps to ensure that no other person uses the approval, except for the purposes for which the approval was granted.
- (11) Where in any accounting period, the approved marine customer uses or forms an intention to use the goods referred to in

paragraph (1) for a purpose other than the prescribed purpose, the approved marine customer shall, in the return for that accounting period, account for the tax which would, but for this regulation, have been chargeable on the supply to the approved marine customer, as output tax in his return.

(12) Where in any accounting period, the approved marine customer ceases to be approved for the purposes of section 21B of the Act, he shall, immediately before his approval ceases account for the tax which would, but for this regulation, have been chargeable on the supply to him of the goods which have not been used for any prescribed purpose, as output tax in his return.

(13) Unless the Comptroller otherwise allows, if any condition or restriction imposed under this regulation or by the Comptroller is not complied with, the approved marine customer shall —

(a) pay to the Comptroller without demand an amount equal to the tax which would, but for this regulation, have been chargeable on the supply to the approved marine customer; and

(b) include the amount of tax as output tax in his return.

(14) In this regulation, goods are used for a prescribed purpose if they are or are to be used by the approved marine customer in the course of his business —

(a) as stores or fuel on a ship;

(b) for installation on a ship; or

(c) in the maintenance or operation of a ship.

(15) In this regulation —

“approved marine customer” means a taxable person whose application to be an approved marine customer has been granted by the Comptroller under paragraph (5);

“ship” means any ship (including an oil rig) but does not include any ship —

- (a) that is licensed under the Maritime and Port Authority of Singapore Act (Cap. 170A) as a harbour craft or pleasure craft;
- (b) in respect of which a vessel permit has been granted by the Public Utilities Board under regulations made under the Public Utilities Act (Cap. 261); or
- (c) that is designed or adapted for use for recreation or pleasure.

[S 691/2011 wef 01/01/2012]

### Specialised Warehouses Scheme

**106B.**—(1) Subject to this regulation, a taxable person may make an application to the Comptroller for approval for one or more of his warehouses or other premises to be an approved warehouse for the purposes of sections 21(3)(y) and 21C of the Act if the conditions set out under paragraph (3) are satisfied.

(2) Every application under paragraph (1) shall —

- (a) be made in such form and manner as the Comptroller may determine; and
- (b) give a full and true account of the particulars or information furnished.

(3) A taxable person is eligible to make an application under paragraph (2) if he satisfies the Comptroller that —

- (a) the warehouse or other premises are licensed as a bonded warehouse under Part XIV of these Regulations;
- (b) he is the licensee of the bonded warehouse referred to in sub-paragraph (a);
- (c) the warehouse or other premises are used for his business of storing goods;

[S 105/2015 wef 01/04/2015]

- (ca) at all times in the period referred to in paragraph (3A), such proportion as the Comptroller may determine of the goods stored, or anticipated to be stored, at the warehouse or premises were or are goods prescribed under the Ninth

Schedule to the Goods and Services Tax (International Services) Order (O 1);

*[S 105/2015 wef 01/04/2015]*

- (d) the proportion of customers of the taxable person who belong in a country outside Singapore satisfies such requirement as the Comptroller may determine;
- (e) the proportion of goods prescribed under the Ninth Schedule of the Goods and Services Tax (International Services) Order removed or to be removed from the warehouse for export satisfies such requirement as the Comptroller may determine;
- (f) the taxable person has faithfully observed and complied with all duties and obligations relating to his liability to pay customs and excise duties, income tax, property tax and goods and services tax; and
- (g) the taxable person is able to comply with such other conditions as the Comptroller may impose for the protection of revenue.

(3A) For the purpose of paragraph (3)(ca) —

- (a) the period is such continuous period of 12 months (commencing not earlier than 24 months before, and ending not later than 24 months after, the date of the application) as the Comptroller may determine; and
- (b) the proportion of goods is to be ascertained without regard to any goods of the taxable person stored or anticipated to be stored in the warehouse or premises.

*[S 105/2015 wef 01/04/2015]*

(4) The Comptroller may, on an application made under paragraph (2), approve the application on such conditions or requirements as he may, in his discretion, impose.

(5) An approval granted under paragraph (4) shall have effect for such period as the Comptroller may determine.

(6) A taxable person shall immediately notify the Comptroller of any change in the particulars or information furnished under paragraph (2).

(7) The Comptroller may, at any time, by notice in writing, vary or revoke any approval granted under this regulation if the Comptroller is satisfied that the approved warehouse or the taxable person, as the case may be —

- (a) has provided any false, misleading or inaccurate declaration or information in his application under paragraph (2);
- (b) has at any time ceased to satisfy any of the requirements for eligibility under paragraph (3); or
- (c) has failed to comply with any condition or requirement imposed by the Comptroller under paragraph (4).

(8) Unless the Comptroller otherwise allows, where the taxable person referred to in paragraph (1) who made an application in respect of a warehouse or other premises fails to comply with any condition or requirement imposed by the Comptroller under paragraph (4) in respect of the approval of that warehouse or other premises, the taxable person shall —

- (a) pay to the Comptroller without demand the amount of tax that would, but for section 21(3)(y) or 21C of the Act, be chargeable on any supply referred to therein (whether made by the taxable person or any other person) and taking place on or after the date of failure to comply with the condition or requirement up to and including the eve of the earliest of the following days:
  - (i) the day the approval of the warehouse or other premises is revoked under paragraph (7);
  - (ii) the day the warehouse or other premises otherwise cease to be an approved warehouse; or
  - (iii) the day the failure is rectified; and



- (b) include the amount of tax in respect of such supply under sub-paragraph (a) as output tax in his return.

*[S 691/2011 wef 01/01/2012]*

## **Distress**

**107.**—(1) If upon written demand a person neglects or refuses to pay tax, or any amount recoverable as if it were tax (referred to in this regulation as the debtor), which he is required to pay under the Act, the Comptroller may distrain on the goods and chattels of the debtor and by warrant signed by the Comptroller direct any authorised person to levy such distress.

(2) A distress levied by the authorised person shall be kept for 5 days, at the costs and charges of the debtor.

(3) If the debtor fails to pay the sum due, together with the costs and charges within the period of 5 days referred to in paragraph (2), the distress shall be sold by public auction by the authorised person for payment of the sum due and all costs and charges.

(4) Costs and charges taking, keeping and selling the distress shall be retained by the authorised person, and any surplus remaining after the deduction of the costs and charges and of the sum due shall be restored to the owner of the goods distrained.

## **Offences**

**108.** Any person who contravenes regulation 10, 11, 12, 13, 13A, 13B, 43(2), 44, 45(2A), (3A), (4A), (5) or (7), 45A(3A), (4A), (6A), (7), (8) or (10), 45B, 45C(5)(b) or (10), 45D(3)(b), (5), (10) or (11), 46(5)(b), (9), (11), (12) or (14), 46A(3)(b), (7), (12), (13), (19), (20) or (22), 48, 50(3), (4), (5), (6) or (7), 50A(1)(a) or (b) or (2), 50D, 50E(8), 50F(2) or (3), 53(1), (2), (3) or (3A), 55(2), 58, 58A, 59, 61, 72, 73, 75, 77, 79, 81, 85, 86, 87, 89, 97, 98, 99, 100, 101, 103E, 103F, 103G, 103H, 103I, 105A(5), 106(2) or (4), 106A(3)(b), (8) or (10) or 106B(2)(b) or (6) shall be guilty of an offence and shall be liable on

conviction to a fine not exceeding \$5,000 and in default of payment to imprisonment for a term not exceeding 6 months.

[S 32/2009 wef 01/04/2009]

[S 626/2009 wef 01/01/2010]

[S 566/2010 wef 01/10/2010]

[S 827/2010 wef 01/01/2011]

[S 181/2011 wef 01/04/2011]

[S 691/2011 wef 01/01/2012]

[S 398/2012 wef 19/08/2012]

[S 495/2012 wef 01/10/2012]

[S 351/2017 wef 01/07/2017]

[S 639/2017 wef 01/01/2018]

## FIRST SCHEDULE

Regulations 101, 103, 103I and 103K

### FEES

#### *Fee Payable*

1. Bonded warehouse licence to warehouse —
  - (a) crude oil; or
  - (b) any petroleum product distilled or otherwise derived from crude oil, for which no duty (whether customs duty or excise duty or both) is chargeable or payable
2. Bonded warehouse licence granted to a licensee, where the average value of all goods stored in all the warehouses to which the licence relates in the period of 12 months immediately preceding the date of application for or renewal of the licence, as the case may be, is more than \$1 million but less than \$5 million \$2,500 per annum
3. Bonded warehouse licence granted to a licensee, where the average value of all goods stored in all the warehouses to which the licence relates in the period of \$4,000 per annum

FIRST SCHEDULE — *continued*

- 12 months immediately preceding the date of application for or renewal of the licence, as the case may be, is \$5 million or more
4. For all other bonded warehouse licences where paragraphs 1, 2 and 3 do not apply \$1,000 per annum
- 4A. Container freight warehouse licence —
- (a) issued before 1st October 2003 No charge
- (b) issued or renewed on or after 1st October 2003 \$4,000 per annum
5. For the attendance of authorised officers whilst the survey of goods prior to and after destruction is in progress For each authorised officer, \$20 per half hour or part thereof of the officer's continuous attendance at the survey
- 5A. For the attendance of authorised officers whilst the destruction of goods is in progress For each authorised officer, \$40 per half hour or part thereof of the officer's continuous attendance at the destruction
6. For the purposes of paragraphs 2 and 3 —
- (a) the value of goods shall be determined, in the case of imported goods, in accordance with section 18 of the Act and, in the case of other goods, in accordance with section 17 of the Act; and
- (b) the average value of all goods shall be equal to

*[S 328/2019 wef 02/05/2019]*

$$\frac{(A + B)}{2}$$

where A is the value of all goods in all the bonded warehouses to which the bonded warehouse licence relates at the beginning of the period referred to in paragraphs 2 and 3; and

B is the value of all goods in all the bonded warehouses to which

FIRST SCHEDULE — *continued*

the bonded warehouse licence relates at the end of the period referred to in paragraphs 2 and 3.

[S 495/2012 wef 01/10/2012]

SECOND SCHEDULE

Regulation 13A(2)

PARTICULARS TO BE SPECIFIED IN THE INVOICE

1. The particulars specified in regulation 13A(1)(e), (f) and (g) shall be set out in the invoice in the following formats:

(a) for bars, ingots and wafers:

S/No.	Description	Quantity	Unit Price	Amount
1.	<p>[Purity] [Whether gold, silver or platinum] [Whether bar, ingot or wafer]  [Weight of each bar, ingot or wafer]  [Name of refiner]  [Unique serial number(s), where available]</p>	[Number of pieces for this description]	[Unit price for this description]	[Price for this number of units]

(b) for coins:

S/No.	Description	Quantity	Unit Price	Amount
1.	<p>[Name of coin] [Weight of coin] [Type of investment precious metal]</p>	[Number of pieces for this description]	[Unit price for this description]	[Price for this number of units]

2. All the different kinds of bars supplied shall be described one after another in the invoice (with each description listed under a separate serial number on the

SECOND SCHEDULE — *continued*

invoice); and the same shall apply in relation to all the different kinds of ingots, wafers and coins supplied.

*[S 495/2012 wef 01/10/2012]*

*[G.N. Nos. S 509/93; S 18/94; S 108/94; S 244/94;  
S 174/95; S 491/95; S 400/98; S 361/99; S 371/99;  
S 461/99; S 7/2000; S 160/2000; S 576/2000; S 137/2001;  
S 182/2001; S 261/2002; S 427/2002; S 648/2002;  
S 182/2003; S 316/2003; S 627/2003; S 237/2004;  
S 728/2004; S 729/2004; S 646/2005; S 394/2006;  
S 673/2006; S 327/2007; S 423/2007; S 540/2007;  
S 689/2007; S 235/2008]*

LEGISLATIVE HISTORY  
GOODS AND SERVICES TAX (GENERAL) REGULATIONS  
(CHAPTER 117A, RG 1)

This Legislative History is provided for the convenience of users of the Goods and Services Tax (General) Regulations. It is not part of these Regulations.

**1. G. N. No. S 509/1993 — Goods and Services Tax (General) Regulations 1993**

(G.N. No. S 18/1994 — Corrigendum)

Date of commencement : 20 December 1993

**2. G. N. No. S 108/1994 — Goods and Services Tax (General) (Amendment) Regulations 1994**

Date of commencement : 23 March 1994

**3. 1994 Revised Edition — Goods and Services Tax (General) Regulations**

Date of operation : 30 March 1994

**4. G. N. No. S 244/1994 — Goods and Services Tax (General) (Amendment No. 2) Regulations 1994**

Date of commencement : 1 April 1994

**5. G. N. No. S 174/1995 — Goods and Services Tax (General) (Amendment) Regulations 1995**

Date of commencement : 7 April 1995

**6. G. N. No. S 491/1995 — Goods and Services Tax (General) (Amendment No. 2) Regulations 1995**

Date of commencement : 10 November 2005

**7. G. N. No. S 461/1999 — Goods and Services Tax (General) (Amendment No. 3) Regulations 1999**

Date of commencement : 1 April 1998

**8. G. N. No. S 400/1998 — Goods and Services Tax (General) (Amendment) Regulations 1998**

Date of commencement : 24 July 1998

**9. G. N. No. S 461/1999 — Goods and Services Tax (General) (Amendment No. 3) Regulations 1999**

Date of commencement : 1 July 1999

**10. G. N. No. S 361/1999 — Goods and Services Tax (General) (Amendment) Regulations 1999**

Date of commencement : 25 August 1999

**11. G. N. No. S 371/1999 — Goods and Services Tax (General) (Amendment No. 2) Regulations 1999**

Date of commencement : 15 September 1999

**12. G. N. No. S 461/1999 — Goods and Services Tax (General) (Amendment No. 3) Regulations 1999**

Date of commencement : 21 October 1999

**13. G. N. No. S 7/2000 — Goods and Services Tax (General) (Amendment) Regulations 2000**

Date of commencement : 7 January 2000

**14. G. N. No. S 160/2000 — Goods and Services Tax (General) (Amendment No. 2) Regulations 2000**

Date of commencement : 1 April 2000

**15. G. N. No. S 576/2000 — Goods and Services Tax (General) (Amendment No. 3) Regulations 2000**

Date of commencement : 18 December 2000

**16. G. N. No. S 137/2001 — Goods and Services Tax (General) (Amendment) Regulations 2001**

Date of commencement : 1 April 2001

**17. G. N. No. S 182/2001 — Goods and Services Tax (General) (Amendment No. 2) Regulations 2001**

Date of commencement : 1 April 2001

**18. 2001 Revised Edition — Goods and Services Tax (General) Regulations**

Date of operation : 15 September 2001

**19. G. N. No. S 261/2002 — Goods and Services Tax (General) (Amendment) Regulations 2002**

Date of commencement : 1 June 2002

**20. G. N. No. S 427/2002 — Goods and Services Tax (General) (Amendment No. 2) Regulations 2002**

Date of commencement : 28 August 2002

**21. G. N. No. S 648/2002 — Goods and Services Tax (General) (Amendment No. 3) Regulations 2002**

Date of commencement : 1 January 2003

**22. G. N. No. S 182/2003 — Goods and Services Tax (General) (Amendment) Regulations 2003**

Date of commencement : 1 April 2003

**23. G. N. No. S 316/2003 — Goods and Services Tax (General) (Amendment No. 2) Regulations 2003**

Date of commencement : 1 July 2003

**24. G. N. No. S 627/2003 — Goods and Services Tax (General) (Amendment No. 3) Regulations 2003**

Date of commencement : 1 January 2004

**25. G. N. No. S 237/2004 — Goods and Services Tax (General) (Amendment) Regulations 2004**

Date of commencement : 1 May 2004

**26. G. N. No. S 728/2004 — Goods and Services Tax (General) (Amendment No. 2) Regulations 2004**

Date of commencement : 8 December 2004

**27. G. N. No. S 729/2004 — Goods and Services Tax (General) (Amendment No. 3) Regulations 2004**

Date of commencement : 1 January 2005

**28. G. N. No. S 646/2005 — Goods and Services Tax (General) (Amendment) Regulations 2005**

Date of commencement : 7 October 2005

**29. G. N. No. S 394/2006 — Goods and Services Tax (General) (Amendment) Regulations 2006**

Date of commencement : 1 July 2006

**30. G. N. No. S 673/2006 — Goods and Services Tax (General) (Amendment No. 2) Regulations 2006**

Date of commencement : 1 January 2007

**31. G. N. No. S 327/2007 — Goods and Services Tax (General) (Amendment) Regulations 2007**

Date of commencement : 1 July 2007



**32. G. N. No. S 423/2007 — Goods and Services Tax (General) (Amendment No. 2) Regulations 2007**

Date of commencement : 1 October 2007

**33. G. N. No. S 540/2007 — Goods and Services Tax (General) (Amendment No. 3) Regulations 2007**

Date of commencement : 8 October 2007

**34. G. N. No. S 689/2007 — Goods and Services Tax (General) (Amendment No. 4) Regulations 2007**

Date of commencement : 1 April 2008

**35. G. N. No. S 235/2008 — Goods and Services Tax (General) (Amendment) Regulations 2008**

Date of commencement : 1 May 2008

**36. 2008 Revised Edition — Goods and Services Tax (General) Regulations**

Date of operation : 2 June 2008

**37. G. N. No. S 674/2008 — Goods and Services Tax (General) (Amendment No. 2) Regulations 2008**

Date of commencement : 1 January 2009

**38. G. N. No. S 118/2009 — Goods and Services Tax (General) (Amendment No. 2) Regulations 2009**

Date of commencement : 24 March 2009

**39. G. N. No. S 32/2009 — Goods and Services Tax (General) (Amendment) Regulations 2009**

Date of commencement : 1 April 2009

**40. G. N. No. S 626/2009 — Goods and Services Tax (General) (Amendment No. 3) Regulations 2009**

Date of commencement : 1 January 2010

**41. G. N. No. S 64/2010 — Goods and Services Tax (General) (Amendment) Regulations 2010**

Date of commencement : 5 February 2010

**42. G. N. No. S 566/2010 — Goods and Services Tax (General) (Amendment No. 2) Regulations 2010**

Date of commencement : 1 October 2010

**43. G. N. No. S 827/2010 — Goods and Services Tax (General) (Amendment No. 3) Regulations 2010**

Date of commencement : 1 January 2011

**44. G. N. No. S 181/2011 — Goods and Services Tax (General) (Amendment) Regulations 2011**

Date of commencement : 1 April 2011

**45. G.N. No. S 691/2011 — Goods and Services Tax (General) (Amendment No. 2) Regulations 2011**

Date of commencement : 1 January 2012

**46. G.N. No. S 398/2012 — Goods and Services Tax (General) (Amendment) Regulations 2012**

Date of commencement : 19 August 2012

**47. G.N. No. S 495/2012 — Goods and Services Tax (General) (Amendment No. 2) Regulations 2012**

Date of commencement : 1 October 2012

**48. G.N. No. S 24/2013 — Goods and Services Tax (General) (Amendment) Regulations 2013**

Date of commencement : 21 January 2013

**49. G.N. No. S 783/2014 — Goods and Services Tax (General) (Amendment) Regulations 2014**

Date of commencement : 31 January 2013

**50. G.N. No. S 783/2014 — Goods and Services Tax (General) (Amendment) Regulations 2014**

Date of commencement : 31 October 2013

**51. G.N. No. S 845/2013 — Goods and Services Tax (General) (Amendment No. 2) Regulations 2013**

Date of commencement : 1 January 2014

**52. G.N. No. S 783/2014 — Goods and Services Tax (General) (Amendment) Regulations 2014**

Date of commencement : 1 January 2015

**53. G.N. No. S 105/2015 — Goods and Services Tax (General) (Amendment) Regulations 2015**

Date of commencement : 1 April 2015

**54. G.N. No. S 161/2015 — Goods and Services Tax (General) (Amendment No. 2) Regulations 2015**

Date of commencement : 1 April 2015

**55. G.N. No. S 709/2015 — Goods and Services Tax (General) (Amendment No. 3) Regulations 2015**

Date of commencement : 18 November 2015

**56. G.N. No. S 215/2016 — Goods and Services Tax (General) (Amendment) Regulations 2016**

Date of commencement : 1 July 2016

**57. G.N. No. S 622/2016 — Goods and Services Tax (General) (Amendment No. 2) Regulations 2016**

Date of commencement : 6 December 2016

**58. G.N. No. S 351/2017 — Goods and Services Tax (General) (Amendment) Regulations 2017**

Date of commencement : 1 July 2017

**59. G.N. No. S 461/2017 — Goods and Services Tax (General) (Amendment No. 2) Regulations 2017**

Date of commencement : 22 August 2017

**60. G.N. No. S 639/2017 — Goods and Services Tax (General) (Amendment No. 3) Regulations 2017**

Date of commencement : 1 January 2018

**61. G.N. No. S 179/2018 — Goods and Services Tax (General) (Amendment) Regulations 2018**

Date of commencement : 1 April 2018

**62. G.N. No. S 895/2018 — Goods and Services Tax (General) (Amendment No. 2) Regulations 2018**

Date of commencement : 1 January 2019

**63. G.N. No. S 137/2019 — Goods and Services Tax (General) (Amendment) Regulations 2019**

Date of commencement : 4 April 2019

**64. G.N. No. S 328/2019 — Goods and Services Tax (General) (Amendment No. 2) Regulations 2019**

Date of commencement : 2 May 2019