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GOODS AND SERVICES TAX ACT (CHAPTER 117A)

GOODS AND SERVICES TAX (ELECTRONIC SERVICE) REGULATIONS 2019

ARRANGEMENT OF REGULATIONS

Regulation

1. Citation and commencement
 2. Definitions
 3. Service through electronic service
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In exercise of the powers conferred by section 42(13) of the Goods and Services Tax Act, the Minister for Finance makes the following Regulations:

Citation and commencement

1. These Regulations are the Goods and Services Tax (Electronic Service) Regulations 2019 and come into operation on 1 April 2019.

Definitions

2. In these Regulations —

“document” means a notice, direction, order, permit, receipt or other document, which may be served by the Comptroller on any person under the Act;

“general notice” means a notice (by any means) for the general information of the public, of the Comptroller’s proposal to serve one or more documents on specified persons through the electronic service in a trigger year and every subsequent year;

“notice of consent”, in relation to a specified person, means a notice given by the person to the Comptroller consenting to the service on the person through the electronic service (in a trigger year and every subsequent year), of every document specified in a notice of intention given to the person or in a general notice, as the case may be;

“notice of intention” means a notice of the Comptroller’s intention to serve one or more documents on a specified person through the electronic service in a trigger year after the expiry of the opt-out period set out in the notice, and in every subsequent year;

“notice of refusal”, in relation to a specified person, means a notice given by the person to the Comptroller refusing the service on the person through the electronic service (in a trigger year and every subsequent year), of every document specified in a notice of intention given to the person or in a general notice, as the case may be;

“opt-out period” means the period in which a notice of refusal is to be given by a specified person to the Comptroller;

“specified person” means a person who has been assigned an account with the electronic service;

“trigger year” means 2019 or a subsequent year.

Service through electronic service

3.—(1) Subject to paragraphs (2) and (3), the Comptroller may, in a trigger year and every subsequent year, serve a document on a specified person through the electronic service only if —

- (a) the Comptroller gives a notice of intention to the person in the trigger year or an earlier trigger year, and after the expiry of the opt-out period set out in the notice; or
- (b) the Comptroller gives a general notice in the trigger year or an earlier trigger year, and after the Comptroller receives a notice of consent from the person.

(2) Subject to paragraph (3), the Comptroller must not serve a document on the specified person through the electronic service if the Comptroller receives a notice of refusal from the person, unless the Comptroller subsequently receives a notice of consent from the person.

(3) Where the Comptroller receives the notice of refusal from the specified person —

(a) after the expiry of the opt-out period set out in the notice of intention given to the person; or

(b) after having received a notice of consent from the person, the Comptroller may serve the document on the person through the electronic service before the time the Comptroller gives effect to the notice of refusal under paragraph (7).

(4) For the purpose of paragraph (1)(a), a notice of intention —

(a) must be given in such manner as the Comptroller reasonably believes will bring it to the attention of the specified person;

(b) must state that the person may refuse to be served the document through the electronic service by giving a notice of refusal to the Comptroller; and

(c) must state that if the Comptroller does not receive a notice of refusal from the person within the opt-out period set out in the notice of intention, then the Comptroller may, after the expiry of the opt-out period, serve the document on the person through the electronic service —

(i) in the year in which the notice of intention is given or a subsequent year; and

(ii) in every subsequent year after the applicable year in sub-paragraph (i).

(5) The opt-out period set out in the notice of intention must be at least 14 days after the notice is given to the specified person.

(6) For the purposes of paragraphs (1)(b), (2), (3) and (4), a notice of refusal or a notice of consent —

(a) must be in the form approved by the Comptroller; and

(b) must be received by the Comptroller through the electronic service or in any other manner specified by the Comptroller.

(7) For the purposes of paragraphs (1)(b), (2) and (3), the Comptroller must give effect to the notice of consent or notice of refusal (as the case may be) no later than 7 days after the Comptroller receives the notice.

(8) The Comptroller may, in any particular case, extend the opt-out period and where the Comptroller does so, references in this regulation to that period are to be read as references to the period so extended.

Made on 28 March 2019.

TAN CHING YEE
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Ministry of Finance,
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(To be presented to Parliament under section 86(2) of the Goods and Services Tax Act).