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REGULATION OF IMPORTS AND EXPORTS ACT  
(CHAPTER 272A)

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

ARRANGEMENT OF REGULATIONS

Regulation

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

**Citation and commencement**

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

**Definitions**

2. In these Regulations —

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

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

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### **Disclosure to Comptroller of Goods and Services Tax**

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

- (a) prosecuting an offence, or enabling the Comptroller of Goods and Services Tax or an investigation officer to investigate a suspected offence, under —
  - (i) section 46, 59, 61, 62, 63 or 64 of the Goods and Services Tax Act (Cap. 117A); or
  - (ii) regulation 108 of the Goods and Services Tax (General) Regulations (Cap. 117A, Rg 1); or
- (b) enabling the Comptroller of Goods and Services Tax to enforce —
  - (i) section 45, 46 or 48 of the Goods and Services Tax Act; and
  - (ii) regulation 108 of the Goods and Services Tax (General) Regulations.

(2) In this regulation —

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

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

### **Disclosure to Comptroller of Income Tax**

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

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

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

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

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

Made on 10 December 2019.

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

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