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**No. S 827**

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 1992.

*[S 580/2023 wef 31/12/2021]*

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

3.—(1) For the purposes of section 31(1)(f), (g) and (h) 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 1993; or

*[S 580/2023 wef 31/12/2021]*

(ii) regulation 108 of the Goods and Services Tax (General) Regulations (Rg 1); or

*[S 580/2023 wef 31/12/2021]*

(b) enabling the Comptroller of Goods and Services Tax to enforce —

(i) section 45, 46 or 48 of the Goods and Services Tax Act 1993; and

*[S 580/2023 wef 31/12/2021]*

(ii) regulation 108 of the Goods and Services Tax (General) Regulations.

*[S 580/2023 wef 31/12/2021]*

(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 1993, and includes a Deputy Comptroller or an Assistant Comptroller appointed under that section;

*[S 580/2023 wef 31/12/2021]*

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“investigation officer” means an officer of the IRAS charged with duties of investigation in respect of offences under the Goods and Services Tax Act 1993.

*[S 580/2023 wef 31/12/2021]*

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

4.—(1) For the purposes of section 31(1)(f), (g) and (h) 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 —

(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 1947; or

*[S 580/2023 wef 31/12/2021]*

(ii) section 96 or 96A of the Income Tax Act 1947, unless the offence involves obtaining, or assisting any other person to obtain, a PIC bonus or a higher amount of PIC bonus; or

*[S 580/2023 wef 31/12/2021]*

(b) enabling the Comptroller of Income Tax to enforce section 72, 73, 74 or 74A of the Income Tax Act 1947.

*[S 580/2023 wef 31/12/2021]*

*[S 580/2023 wef 31/12/2021]*

(2) In this regulation —

“Comptroller of Income Tax” means the Comptroller of Income Tax appointed under section 3(1) of the Income Tax Act 1947, and includes a Deputy Comptroller or an Assistant Comptroller appointed under that section;

*[S 580/2023 wef 31/12/2021]*

“investigation officer” means an officer of the IRAS authorised under section 4(1) of the Income Tax Act 1947 to investigate offences under that Act;

*[S 580/2023 wef 31/12/2021]*

“PIC bonus” means a payment under section 37H of the Income Tax Act 1947.

*[S 580/2023 wef 31/12/2021]*

### **Disclosure to authorised CDSA officer**

5.—(1) For the purpose of section 31(1)(f) and (h) of the Act, the Director-General or an authorised officer may disclose any export permit information to an authorised CDSA officer for the purpose of prosecuting a serious offence or drug dealing offence or enabling an authorised CDSA officer to investigate a suspected offence, being a serious offence or drug dealing offence.

*[S 580/2023 wef 31/12/2021]*

(2) In this regulation —

“authorised CDSA officer” means an individual who is an authorised officer as defined in section 2(1) of the Corruption, Drug Trafficking and Other Serious Crimes (Confiscation of Benefits) Act 1992;

*[S 580/2023 wef 31/12/2021]*

“drug dealing offence” means —

(a) any offence specified in the First Schedule to the Corruption, Drug Trafficking and Other Serious Crimes (Confiscation of Benefits) Act (Cap. 65A, 2000 Revised Edition) as in force on 4 September 2020;

*[S 580/2023 wef 31/12/2021]*

(b) conspiracy to commit any offence mentioned in paragraph (a);

(c) inciting another to commit any offence mentioned in paragraph (a);

(d) attempting to commit any offence mentioned in paragraph (a); or

(e) aiding, abetting, counselling or procuring the commission of any offence mentioned in paragraph (a);

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“serious offence” means —

(a) any offence specified in the Second Schedule to the Corruption, Drug Trafficking and Other Serious Crimes (Confiscation of Benefits) Act (Cap. 65A, 2000 Revised Edition) as in force on 4 September 2020;

*[S 580/2023 wef 31/12/2021]*

(b) conspiracy to commit any offence mentioned in paragraph (a);

(c) inciting another to commit any offence mentioned in paragraph (a);

(d) attempting to commit any offence mentioned in paragraph (a); or

(e) aiding, abetting, counselling or procuring the commission of any offence mentioned in paragraph (a).

*[S 742/2020 wef 04/09/2020]*

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).