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**No. S 827**

**REGULATION OF IMPORTS AND EXPORTS ACT  
(CHAPTER 272A)**

**REGULATION OF IMPORTS AND EXPORTS (DATA SHARING)  
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) Regulations 2019 and come into operation on 1 January 2020.

*[S 580/2023 wef 31/08/2023]*

**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]*

“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;

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

*[S 1063/2024 wef 01/01/2025]*

(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]*

(iii) section 64, 68 or 69 of the Multinational Enterprise (Minimum Tax) Act 2024; or

*[S 1063/2024 wef 01/01/2025]*

(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 particulars, information or document furnished for the purposes of the Act or any regulations made under the Act 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]*

*[S 580/2023 wef 31/08/2023]*

(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);

“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).