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**GOVERNMENT GAZETTE**  
**ACTS SUPPLEMENT**  
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The following Act was passed by Parliament on 2 November 2021 and assented to by the President on 16 November 2021:—

**REPUBLIC OF SINGAPORE**

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**No. 34 of 2021.**

I assent.

(LS)

HALIMAH YACOB,  
*President.*  
*16 November 2021.*

An Act to amend the Goods and Services Tax Act.

Be it enacted by the President with the advice and consent of the Parliament of Singapore, as follows:

**Short title and commencement**

1. This Act is the Goods and Services Tax (Amendment) Act 2021 and comes into operation on a date that the Minister appoints by notification in the *Gazette*.

**Amendment of section 2**

2. Section 2 of the Goods and Services Tax Act (called in this Act the principal Act) is amended —

(a) by inserting, immediately after the definition of “customs duty” in subsection (1), the following definitions:

““customs territory” has the meaning given by section 3(1) of the Customs Act 1960;

“distantly taxable goods” means items of goods where —

(a) at their point of sale or at such other time as may be agreed between the Comptroller and the supplier of the goods —

(i) the goods —

(A) are not dutiable goods; or

(B) are dutiable goods, but payment or recovery of payment of the whole of the customs duty or excise duty chargeable on the goods is waived under section 11 of the Customs Act 1960;

(ii) the supply of the goods is not an exempt supply under section 22 and the Fourth Schedule;

(iii) the goods are located outside the customs territory; and

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- (iv) each item of the goods has an entry value (determined in accordance with section 18A) that does not exceed the entry value threshold; and
- (b) the goods are to be delivered to a place in the customs territory by postal services or following an importation by air,
- and includes goods treated as distantly taxable goods under paragraph 4C of the Seventh Schedule;”;
- (b) by inserting, immediately after the definition of “document” in subsection (1), the following definition:
- ““dutiable goods” has the meaning given by section 3(1) of the Customs Act 1960;”;
- (c) by inserting, immediately after the definition of “electronic service” in subsection (1), the following definition:
- ““entry value threshold” means the entry value threshold provided under subsection (1A);”;
- (d) by inserting, immediately after the definition of “output tax” in subsection (1), the following definitions:
- ““point of sale”, in relation to any goods, means the time at which an order confirmation for their supply is issued by the supplier of those goods;
- “postal service” has the meaning given by section 2(1) of the Postal Services Act 1999;”;
- (e) by deleting the word “services” wherever it appears in the definition of “reverse charge supply” in subsection (1) and substituting in each case the words “distantly taxable goods or services”;

- (f) by deleting the word “services” in the definition of “Seventh Schedule supply” in subsection (1) and substituting the words “goods or services”; and
- (g) by inserting, immediately after subsection (1), the following subsection:

“(1A) For the purposes of this Act, the entry value threshold is \$400, or such other higher or lower amount as the Minister may, by order in the *Gazette*, prescribe in substitution.”.

### **Amendment of section 8**

3. Section 8(2A) of the principal Act is amended by deleting the words “other than an exempt supply” in paragraph (b).

### **Amendment of section 11C**

4. Section 11C of the principal Act is amended —

- (a) by deleting subsection (2) and substituting the following subsection:

“(2) Subject to subsections (2A), (3), (3A), (4), (6) and (7), the reverse charge supply takes place when —

- (a) the person or branch that in fact supplies the distantly taxable goods or services to the recipient issues an invoice, or the recipient pays any consideration for those distantly taxable goods or services; or
- (b) where both events occur, the first of the 2 events occurs,

to the extent that the supply of distantly taxable goods or services is covered by the invoice or consideration.”;

- (b) by inserting, immediately after subsection (2), the following subsection:

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“(2A) Subject to subsection (3A), where the recipient is registered under this Act and —

- (a) the recipient receives a supply of distantly taxable goods or services that gives rise to a reverse charge supply;
- (b) the recipient pays an amount to the supplier (whether directly or indirectly) as tax chargeable on the supply of the distantly taxable goods or services in fact made to the recipient, even though the supply is not chargeable to tax under section 8(1A); and
- (c) the supplier reimburses the recipient (whether directly or indirectly) for that amount,

then the recipient may treat the reverse charge supply arising from that supply as taking place at the earlier of —

- (d) the date on which a revised invoice in respect of the supply in fact made is issued by the supplier; and
- (e) the date on which the recipient has received the reimbursement of that amount,

to the extent that the supply is covered by the revised invoice, or consideration paid for that supply, as reduced by the reimbursement.”;

- (c) by deleting the word “services” wherever it appears in subsections (3) and (5) and substituting in each case the words “distantly taxable goods or services”;
- (d) by deleting the word “Where” in subsection (3) and substituting the words “Subject to subsection (3A), where”;
- (e) by inserting, immediately after subsection (3), the following subsection: