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The following Act was passed by Parliament on 19 November 2018 and assented to by the President on 18 December 2018:—

REPUBLIC OF SINGAPORE

No. 52 of 2018.

I assent.



HALIMAH YACOB,
President.
18 December 2018.

An Act to amend the Goods and Services Tax Act (Chapter 117A of the 2005 Revised Edition) and to make a consequential amendment to the Income Tax Act (Chapter 134 of the 2014 Revised Edition).

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 2018 and comes into operation on a date that the Minister appoints by notification in the *Gazette*.

Amendment of section 2

2. Section 2(1) of the Goods and Services Tax Act (called in this Act the principal Act) is amended —

(a) by inserting, immediately after the definition of “quarter”, the following definitions:

““registered person” means a person registered under this Act;

“registered (Seventh Schedule — full) person” means a taxable person who —

(a) belongs in a country other than Singapore and is registered under this Act by virtue of —

(i) paragraph 1A of the First Schedule; or

(ii) paragraph 8(1)(c) of the First Schedule; and

(b) is an approved person under section 28A;

“registered (Seventh Schedule — pay only) person” means a taxable person who —

(a) belongs in a country other than Singapore and is registered under this Act by virtue of —

(i) paragraph 1A of the First Schedule; or

(ii) paragraph 8(1)(c) of the First Schedule; and

(b) is not an approved person under section 28A;

“reverse charge supply” means a supply of services treated as having been made by the recipient of those services under section 14(2);

“Seventh Schedule supply” means any supply of services of a type, and made (whether or not in Singapore) in the circumstances, described in the Seventh Schedule;

“specially authorised customs officer” means an officer of customs authorised under section 5(3)(b) to exercise the powers mentioned in that provision;

“specially authorised officer” means an officer authorised under section 5(3)(a) to exercise the powers mentioned in that provision;” and

(b) by inserting, immediately after the definition of “taxable person”, the following definition:

““taxable (Seventh Schedule) person” means a person who —

(a) is a taxable person by virtue of paragraph 1A of the First Schedule;
or

(b) is registered under this Act by virtue of paragraph 8(1)(c) of the First Schedule;”.

Amendment of section 5

3. Section 5 of the principal Act is amended by inserting, immediately after subsection (2), the following subsection:

“(3) The Comptroller may —

(a) authorise any suitably qualified officer of the Inland Revenue Authority of Singapore charged with duties of investigation to exercise any power in

sections 83E, 83F, 83G, 83H, 83J and 84(1A), (1B), (1C) and (1D); and

- (b) authorise any officer of customs under the Customs Act (Cap. 70) to exercise any power in sections 83E (except subsection (2)), 83F and 83G.”.

Amendment of section 6

4. Section 6 of the principal Act is amended —

- (a) by deleting subsections (6A) and (6B) and substituting the following subsections:

“(6A) Despite anything in this section, the Comptroller may furnish to the head of a law enforcement agency any information —

- (a) that may be required by the law enforcement agency for the purpose of an investigation or prosecution of a person for an offence specified in the First or Second Schedule to the Corruption, Drug Trafficking and Other Serious Crimes (Confiscation of Benefits) Act (Cap. 65A); or
- (b) that the Comptroller has reasonable grounds to suspect affords evidence of the commission of such an offence.

(6B) The following persons, namely:

- (a) the head of a law enforcement agency to whom any information is furnished under subsection (6A) for the purpose mentioned in subsection (6A)(a);
- (b) any person under the command of the head of the law enforcement agency;

(c) any person to whom information is disclosed in compliance with this subsection,

must not disclose to any other person such information except where it is necessary for that same purpose, and any person in paragraph (a), (b) or (c) who contravenes this subsection shall be guilty of an offence.”; and

(b) by inserting, immediately after subsection (9), the following subsection:

“(10) In this section —

“head of a law enforcement agency” means —

- (a) in relation to the Singapore Police Force, the Commissioner of Police;
- (b) in relation to the Commercial Affairs Department, the Director;
- (c) in relation to the Central Narcotics Bureau, the Director;
- (d) in relation to the Corrupt Practices Investigation Bureau, the Director; and
- (e) in relation to any other law enforcement agency, its head or equivalent;

“law enforcement agency” means —

- (a) the Singapore Police Force;
- (b) the Commercial Affairs Department;
- (c) the Central Narcotics Bureau;
- (d) the Corrupt Practices Investigation Bureau; and