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The following Act was passed by Parliament on 10th September 2012 and assented to by the President on 28th September 2012:—

REPUBLIC OF SINGAPORE

No. 19 of 2012.

I assent.

TONY TAN KENG YAM,
President.
28th September 2012.



An Act to amend the Goods and Services Tax Act (Chapter 117A of the 2005 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.—(1) This Act may be cited as the Goods and Services Tax (Amendment) Act 2012 and shall, with the exception of sections 5(a) and (d) and 9, come into operation on 1st October 2012.

(2) Sections 5(a) and (d) and 9 shall be deemed to have come into operation on 1st January 2012.

Amendment of section 6

2. Section 6 of the Goods and Services Tax Act (referred to in this Act as the principal Act) is amended by inserting, immediately after subsection (6), the following subsection:

“(7) Notwithstanding anything in this section, the Comptroller may publish the names and such other particulars of the persons and places specified in the Sixth Schedule, in such form or manner, as he thinks fit.”.

Amendment of section 8

3. Section 8(4) of the principal Act is amended by deleting the words “Tax on the importation of goods shall be charged, levied and payable” and substituting the words “Tax shall be charged, levied and payable on any importation of goods (other than an exempt import)”.

Amendment of section 20

4. Section 20(2) of the principal Act is amended by inserting, immediately after paragraph (aa), the following paragraph:

“(ab) supplies of investment precious metals referred to in Part I of the Fourth Schedule, where any such supply —

- (i) is made by an approved person referred to in section 37B; and
- (ii) is a supply that directly follows the refinement of goods (as defined in section 37B(2)) into such metals;”.

Amendment of section 21**5. Section 21 of the principal Act is amended —**

- (a) by deleting the words “section 21A” in subsection (1) and substituting the words “sections 21A, 21B and 21C”;
- (b) by deleting paragraph (h) of subsection (3) and substituting the following paragraph:

“(h) prescribed financial services supplied in connection with goods —

- (i) for export outside Singapore; or
 - (ii) the supply of which involves the removal of the goods from a place outside Singapore to another place outside Singapore;”;
- (c) by deleting sub-paragraphs (BA) and (BB) of subsection (3)(v)(B) and substituting the following sub-paragraphs:

“(BA) the goods have been brought to that place from an approved warehouse for the purpose of the repair of, maintenance of or performance of any other similar service on the goods, or for the purpose of an auction, an exhibition or any other similar event involving the display of goods; and

(BB) the goods will be returned to any approved warehouse after the activity or event referred to in sub-paragraph (BA).”; and

- (d) by deleting the words “and (s)” in subsection (4A) and substituting the words “, (s) and (v)”.

Amendment of section 22

6. Section 22 of the principal Act is amended —

- (a) by inserting, immediately after the words “specified in” in subsection (1), the words “Part I of”;
- (b) by inserting, immediately after subsection (1), the following subsection:

“(1A) An importation of goods is an exempt import if it is of a description or of a class for the time being specified in Part II of the Fourth Schedule.”;

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

“(2) The Minister may by order vary the description of —

(a) financial services in paragraph 1 of Part I, and paragraphs 1 and 3 of Part III, of the Fourth Schedule by adding to or deleting from the Fourth Schedule or by varying any description or class of financial services for the time being specified in the Fourth Schedule; or

(b) investment precious metals in paragraph 1 of Part II, and paragraph 2 of Part III, of the Fourth Schedule by adding to or deleting from the Fourth Schedule or by varying any description or class of investment precious metals for the time being specified in the Fourth Schedule.”; and

- (d) by inserting, immediately after the words “Exempt supply” in the section heading, the words “and exempt import”.

Amendment of section 26

7. Section 26 of the principal Act is amended by deleting subsections (1) and (2) and substituting the following subsections:

“(1) Except where the contrary intention appears, any written law relating to customs or excise duties on imported goods shall, with such exceptions, modifications and adaptations as the Minister may by order prescribe, apply (so far as relevant) —

- (a) in relation to any tax chargeable on the importation of goods as it applies in relation to any customs duty or excise duty; and
- (b) in relation to any goods in respect of which tax is chargeable on the importation thereof or would be so chargeable if the importation were not an exempt import, as it applies to goods in respect of which customs duty or excise duty is chargeable.

(2) Without prejudice to the generality of subsection (1), the Director-General of Customs may, by virtue of that subsection, exercise any power conferred on him by any written law relating to customs or excise duties (including the power to issue permits and impose conditions on the import, export, transshipment and removal of goods) as if —

- (a) the reference in that written law to customs duty or excise duty includes a reference to tax chargeable on the importation of goods; and
- (b) the reference in that written law to goods in respect of which customs duty or excise duty is chargeable includes a reference to goods in respect of which tax is chargeable on the importation thereof or would be so chargeable if the importation were not an exempt import.”.

Amendment of section 37

8. Section 37(4) of the principal Act is amended by deleting the words “an auction, an exhibition or other similar event” in paragraph (a)(ii) and substituting the words “the repair of, maintenance of or performance of any other similar service on the goods, or for the purpose of an auction, an exhibition or any other similar event”.