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ACTS SUPPLEMENT

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The following Act was passed by Parliament on 16th August 2010 and assented to by the President on 31st August 2010:—

REPUBLIC OF SINGAPORE

No. 20 of 2010.

I assent.



S R NATHAN,
President.
31st August 2010.

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. This Act may be cited as the Goods and Services Tax (Amendment) Act 2010 and shall come into operation on such date as the Minister may, by notification in the *Gazette*, appoint.

Amendment of section 2

2. Section 2(1) of the Goods and Services Tax Act (referred to in this Act as the principal Act) is amended by deleting the words “and in relation to imported goods has the meaning given to it by section 18(3)” in the definition of “open market value”.

Repeal and re-enactment of sections 11 and 12 and new sections 11A, 11B and 12A

3. Sections 11 and 12 of the principal Act are repealed and the following sections substituted therefor:

“Time of supply: general provisions

11.—(1) This section and sections 11A, 11B, 12 and 12A shall apply for determining the time when a supply of goods or services is to be treated as taking place for the purposes of this Act.

(2) A supply of goods or services shall be treated for the purposes of this Act as taking place at the time when —

- (a) the person making the supply issues an invoice or receives any consideration in respect of it; or
- (b) where both events occur, the first of the 2 events occurs,

to the extent that the supply is covered by the invoice or consideration.

(3) Notwithstanding subsection (2), where a supply is —

- (a) a supply of goods consisting of the grant, assignment or surrender of any interest in or right over land (other than the grant of a tenancy or lease where the whole or part of the consideration for that grant is payable

periodically and attributed to separate periods of the term of the tenancy or lease);

(b) a supply of goods or services made by a person who applies to the Comptroller for this subsection to apply in determining when his supplies of goods or services take place, and the Comptroller allows his application; or

(c) a supply of goods made by an agent that is treated under section 33(2) as a supply by him as principal,

then, unless subsection (4) applies, the supply shall be treated for the purposes of this Act as taking place as follows:

(i) in the case of a supply of goods —

(A) if the goods are to be removed, at the time of the removal; and

(B) if the goods are not to be removed, at the time when they are made available to the person to whom they are supplied; and

(ii) in the case of a supply of services, at the time when the services are performed.

(4) If, before the time under subsection (3), the person making a supply referred to in that subsection issues an invoice or receives any consideration in respect of it, the supply shall be treated as taking place at the time when —

(a) the invoice is issued or the consideration is received; or

(b) where both events occur, the first of the 2 events occurs.

(5) For the purpose of determining the time when a supply of goods or services is to be treated as taking place for the purposes of this Act, where a person provides a document to himself which purports to be an invoice in respect of a supply of goods or services to him by another person, the Comptroller may treat that invoice as an invoice issued by the other person as the supplier.

Time of supply: exceptions to section 11(2) and (3)

11A.—(1) Section 11(2) and (3) shall not apply where any subsection herein applies, except to the extent specified in that subsection.

(2) For the purposes of paragraphs 1(1) and (2) and 2 of the First Schedule, the supply shall be treated as taking place at the time when —

- (a) the person making the supply issues an invoice or receives any consideration in respect of it; or
- (b) where both events occur, the first of the 2 events occurs,

to the extent that the supply is covered by the invoice or consideration.

(3) For the purposes of regulations made under section 19(13)(b) and (c) in respect of tax on a supply of goods or services made to a taxable person that he may count as his input tax, the supply shall be treated as taking place at the time when —

- (a) the person making the supply issues an invoice or receives any consideration in respect of it; or
- (b) where both events occur, the first of the 2 events occurs,

to the extent that the supply is covered by the invoice or consideration.

(4) Where there is a supply of goods by virtue only of a transfer or disposal of assets under paragraph 5(1) of the Second Schedule, the supply shall be treated as taking place —

- (a) where the goods are transferred or disposed of as specified in that paragraph for no consideration, when the goods are transferred or disposed of as specified in that paragraph; and
- (b) where the goods are transferred or disposed of as specified in that paragraph for a consideration, in

accordance with section 11(2) or (3), as the case may be.

(5) Where there is a supply of services by virtue only of paragraph 5(3) of the Second Schedule, the supply shall be treated as taking place —

- (a) where the goods are appropriated to the use mentioned in that paragraph for no consideration, on the last day of the supplier's prescribed accounting period, or of each such accounting period, in which the goods are used or made available for the use; and
- (b) where the goods are appropriated to the use mentioned in that paragraph for a consideration, in accordance with section 11(2) or (3), as the case may be.

(6) If goods (being sent or taken on approval or sale or return or similar terms) are removed before it is known whether a supply will take place, a supply of the goods shall be treated as taking place 12 months after the removal; except that where the person from whom the goods are removed issues an invoice or receives any consideration in respect of those goods before the expiry of the 12-month period, a supply of the goods shall be treated as taking place at the time when —

- (a) the invoice is issued or the consideration is received; or
- (b) where both events occur, the first of the 2 events occurs.

Time of supply: exceptions to section 11(2)

11B.—(1) Section 11(2) shall not apply to the extent any subsection herein applies.

(2) Subject to subsection (7), where a person who is, or is required to be, registered under this Act makes a supply of goods or services to another person who is not entitled under sections 19 and 20 to credit for the whole or any part of the tax on the supply, and —