

**Goods and Services Tax (Amendment) Act 1996
(No. 25 of 1996)**

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**REPUBLIC OF SINGAPORE
GOVERNMENT GAZETTE
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The following Act was passed by Parliament on 12th July 1996 and assented to by the President on 1st August 1996:—

GOODS AND SERVICES TAX (AMENDMENT) ACT 1996

(No. 25 of 1996)

I assent.

ONG TENG CHEONG

President

1st August 1996.

Date of Commencement: 16th August 1996

An Act to amend the Goods and Services Tax Act (Chapter 117A of the 1994 Revised

Edition) and to make a related amendment to the State Immunity Act (Chapter 313 of the 1985 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 1996 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 —

- (a) by inserting, immediately before the definition of “authorised person”, the following definition:

““authentication code” means any identification or identifying code, password or any other authentication method or procedure which has been assigned to a registered user of the computer service referred to in section 42 for the purposes of identifying and authenticating the access to and use of the computer service by the registered user;”;

- (b) by inserting, immediately after the definition of “customs duty”, the following definition:

““database report” means any automatic log, journal or other report which is automatically generated by the computer service referred to in section 42 for the purposes of recording the details of a transaction relating to an electronic notice including the authentication code, date and time of receipt, storage location and any alteration or deletion relating to the notice;”;

- (c) by inserting, immediately after the definition of “document”, the following definition:

““electronic notice” has the meaning assigned to it in section 42(1);”;

- (d) by deleting the words “other than Singapore currency” in the definition of “ “money” and “currency” ” and substituting the words “whether of Singapore or any other country”;
- (e) by inserting, immediately after the definition of “quarter”, the following definition:
 - “ “registered user” means a person who has been registered with and authorised by the Comptroller to gain access to and use the computer service referred to in section 42;”; and
- (f) by deleting the words “section 8(2)” in the definition of “taxable supply” and substituting the words “section 8(2A)”.

Amendment of section 8

3. Section 8 of the principal Act is amended by deleting subsection (2) and substituting the following subsections:

“(2) A person is a taxable person for the purposes of this Act while he is or is required to be registered under this Act.

(2A) A taxable supply is a supply of goods or services made in Singapore other than an exempt supply.”.

Amendment of section 21

4. Section 21 of the principal Act is amended —

- (a) by deleting the word “or” at the end of subsection (3)(o);
- (b) by deleting the full-stop at the end of paragraph (p) of subsection (3) and substituting the word “; or”, and by inserting immediately thereafter the following paragraph:
 - “(q) prescribed services comprising the provision of any means of telecommunication transmitted —
 - (i) from a place outside Singapore to another place outside Singapore;
 - (ii) from a place in Singapore to a place outside Singapore; or
 - (iii) from a place outside Singapore to a place in Singapore.”;

- (c) by deleting the words “regulations made under subsection (6) or (7)” in subsection (8) and substituting the words “subsection (6) or regulations made under subsection (7)”; and
- (d) by inserting, immediately after the word “Singapore” in the seventeenth line of subsection (8), the words “and the goods shall be liable to seizure”.

Amendment of section 24

5. Section 24 (4) of the principal Act is amended by deleting the words “or supply of such goods” in the third and fourth lines and substituting the words “of goods or supply of goods or services”.

Amendment of section 25

6. Section 25 (2) of the principal Act is amended by deleting the word “and” at the end of paragraph (e), and by inserting immediately thereafter the following paragraphs:

- “(ea) prohibit the selling, giving or receiving in prescribed circumstances of goods in respect of which a claim for refund has been submitted or endorsed by the prescribed person;
- (eb) provide for the seizure and forfeiture of goods referred to in paragraph (ea); and”.

New section 33A

7. The principal Act is amended by inserting, immediately after section 33, the following section:

“Repayment of tax to those in business overseas

33A.—(1) The Minister may by regulations provide for the repayment, to persons carrying on business in countries other than Singapore, of tax on the importation of goods by them which would be their input tax if they had been taxable persons in Singapore.

(2) Repayment shall be made in such cases only, and subject to such conditions, as the regulations may prescribe or imposed by the Comptroller (either generally or in particular cases); and the regulations may provide —

- “(a) for claims and repayments to be made only through agents in Singapore;
- (b) either generally or for specified purposes —
- “(i) for the agents to be treated under this Act as if they were taxable persons; and