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## BILLS SUPPLEMENT

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**Notification No. B 39** — The Goods and Services Tax (Amendment) Bill is published for general information. It was introduced in Parliament on 6 October 2020.



# **Goods and Services Tax (Amendment) Bill**

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**Bill No. 39/2020.**

*Read the first time on 6 October 2020.*

A BILL

*i n t i t u l e d*

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 is the Goods and Services Tax (Amendment) Act 2020 and comes into operation on a date that the Minister appoints by notification in the *Gazette*.

### 5 Amendment of section 5

2. Section 5(3) of the Goods and Services Tax Act (called in this Act the principal Act) is amended by inserting, immediately after the word “sections” in paragraph (a), “83A,”.

### Amendment of section 6

10 3. Section 6 of the principal Act is amended —

(a) by inserting, immediately after subsection (6B), the following subsections:

“(6C) Despite anything in this section, the Comptroller —

15 (a) may furnish to —

(i) the chief executive officer of the Inland Revenue Authority of Singapore established under section 3 of the Inland Revenue Authority of Singapore Act (Cap. 138A); or

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(ii) an officer duly authorised by the chief executive officer,

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any information required for the performance of the official duties of the chief executive officer or authorised officer in administering any of the public schemes specified in Part 1 of the Sixth Schedule; and

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(b) may allow the chief executive officer or authorised officer such access to any records or documents as may be

necessary for the performance of those official duties.

(6D) The Minister may by order in the *Gazette* amend Part 1 of the Sixth Schedule.”; and

(b) by inserting, immediately after the words “specified in” in subsection (7), the words “Part 2 of”. 5

## **Amendment of section 20**

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

“(2A) Despite subsection (1), a taxable person is not entitled to credit for any input tax on any supply made to the taxable person which the taxable person knew or should have known was a part of any arrangement to cause loss of public revenue (whether or not the loss was in fact caused). 10

(2B) For the purpose of subsection (2A), an arrangement to cause loss of public revenue is an arrangement comprising 2 or more supplies (whether or not the supplies are in the same chain of supply or in different chains of supply), the effect of which is that one or more persons evade or avoid paying any amount of tax, or is able to seek to obtain any credit for or refund of tax which the person or persons would not otherwise be able to obtain. 15 20

(2C) Illustrations of an arrangement mentioned in subsection (2A) are set out in the Ninth Schedule, and the Minister may by order in the *Gazette* amend the Ninth Schedule. 25

(2D) For the purposes of this Act, a taxable person should have known that a supply made to the taxable person was a part of an arrangement mentioned in subsection (2A) if —

(a) the circumstances connected with the supply made to the taxable person or with a supply made by the taxable person, or both, carried a reasonable risk of the supply being a part of such arrangement; and 30

(b) the taxable person, before making a claim for credit for the input tax on the supply to the person —