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**Notification No. B 46** — The Goods and Services Tax (Amendment) Bill is published for general information. It was introduced in Parliament on 1 October 2018.



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

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**Bill No. 46/2018.**

*Read the first time on 1 October 2018.*

A BILL

*intituled*

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*.

### 5 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:

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

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

15 (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

20 (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 —

25 (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

30 (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);

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“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;

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

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

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

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(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;”.

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### **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 —

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