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Notification No. B 16 — The Goods and Services Tax (Amendment) Bill is hereby published for general information. It was introduced in Parliament on the 17th day of October 2011.

Goods and Services Tax (Amendment) Bill

Bill No. 16/2011.

Read the first time on 17th October 2011.

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.—(1) This Act may be cited as the Goods and Services Tax (Amendment) Act 2011 and shall, with the exception of section 2, come into operation on such date as the Minister may, by notification in the *Gazette*, appoint.

(2) Section 2 shall be deemed to have come into operation on 1st January 2011.

Amendment of section 11

2. Section 11 of the Goods and Services Tax Act (referred to in this Act as the principal Act) is amended —

(a) by deleting paragraphs (i) and (ii) of subsection (3) and substituting the following paragraphs:

“(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,

to the extent that the supply is covered by the goods that are removed or made available, or the services that are performed, as the case may be.”; and

(b) by deleting paragraphs (a) and (b) of subsection (4) and substituting the following paragraphs:

“(a) the invoice is issued or the consideration is received; 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.”.

Amendment of section 21

3. Section 21 of the principal Act is amended —

(a) by deleting the word “or” at the end of subsection (3)(w);

5 (b) by deleting the full-stop at the end of paragraph (x) of subsection (3) and substituting the word “; or”, and by inserting immediately thereafter the following paragraph:

“(y) prescribed services supplied directly in connection with prescribed goods —

10 (i) under a contract with a person who belongs in a country outside Singapore; and

(ii) which directly benefit a person who belongs in a country other than Singapore,

if, at the time the prescribed services are performed, the prescribed goods are —

15 (A) at an approved warehouse; or

(B) at any place from which they may not be removed except with the permission of the proper officer of customs (and by virtue of which the prescribed goods remain under

20 customs control), if —

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

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(BB) the goods will be returned to any approved warehouse after the auction or exhibition or other similar event involving the display of goods.”;

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(c) by inserting, immediately after the definition of “aircraft” in subsection (4)(a), the following definition:

““approved warehouse” means a warehouse or other premises approved by the Comptroller as an approved warehouse;” and

(d) by inserting, immediately after subsection (7), the following subsections:

“(7A) The Minister may by regulations provide for the following:

(a) for matters relating to the grant of approval by the Comptroller for a warehouse or other premises to be an approved warehouse;

(b) where such approval is subject to any condition or requirement and the person to whom the approval is granted fails to comply with any such condition or requirement, for matters relating to the payment to the Comptroller without demand by that person of the tax that would, but for subsection (3)(y) or section 21C, be chargeable on the supplies that are referred to therein (whether made by that person or any other person) and that take place during such period as may be prescribed, commencing on or after the date of the failure.

(7B) The Comptroller may publish such details of approved warehouses in such form or manner as he thinks fit.”.

New sections 21B and 21C

4. The principal Act is amended by inserting, immediately after section 21A, the following sections:

“Zero-rating of supplies relating to goods to approved taxable person in shipping or marine industry

21B.—(1) The Minister may by regulations, in relation to a supply relating to goods for a prescribed purpose made by any taxable person to a taxable person in the shipping or marine