

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

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**Bill No: 19/2003**

***Read the first time: 28th August 2003***

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

**Bill No. 19/2003**

*Read the first time on 28th August 2003.*

An Act to amend the Goods and Services Tax Act (Chapter 117A of the 2001 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 2003 and shall, with the exception of section 4, come into operation on such date as the Minister may, by notification in the *Gazette*, appoint.

(2) Section 4 shall be deemed to have come into operation on 1st July 2003.

### **Amendment of section 12**

**2.** Section 12(8) of the Goods and Services Tax Act (referred to in this Act as the principal Act) is amended by deleting the words “sections 37A” in paragraph (*d*) and substituting the words “sections 27, 37A”.

### **Amendment of section 20**

**3.** Section 20(2) of the principal Act is amended by inserting, immediately after paragraph (*a*), the following paragraph:

“(aa) supplies permitted to be made under section 27 or regulations made under section 27 without payment of the tax chargeable on the supplies;”.

### **Amendment of section 21**

**4.** Section 21(3) of the principal Act is amended by deleting paragraph (*r*) and substituting the following paragraph:

“(r) services supplied in relation to a trust, where the services and the person supplying the services satisfy such conditions as may be prescribed; or”.

### **Repeal and re-enactment of section 27**

**5.** Section 27 of the principal Act is repealed and the following section substituted therefor:

#### **“Importation and supply of goods by taxable persons**