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GOODS AND SERVICES TAX ACT (CHAPTER 117A)

GOODS AND SERVICES TAX (GENERAL) (AMENDMENT NO. 4) REGULATIONS 2021

In exercise of the powers conferred by sections 11C(5), 15(7), 19(13), 25 and 86(1) of the Goods and Services Tax Act, the Minister for Finance makes the following Regulations:

Citation and commencement

1.—(1) These Regulations are the Goods and Services Tax (General) (Amendment No. 4) Regulations 2021 and, except for regulations 9 and 10, come into operation on 1 January 2022.

(2) Regulations 9 and 10 come into operation on 3 January 2022.

Amendment of regulation 2

2. Regulation 2(1) of the Goods and Services Tax (General) Regulations (Rg 1) (called in these Regulations the principal Regulations) is amended —

- (a) by deleting the words “digital services (as defined in paragraph 2 of the Seventh Schedule to the Act)” in paragraph (b) of the definition of “specified supply” and substituting the words “remote services (as defined in paragraph 2A of the Seventh Schedule to the Act)”;
- (b) by inserting, immediately after paragraph (b) of the definition of “specified supply”, the following paragraph:
 - “(c) a supply of distantly taxable goods that is treated —

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- (i) under paragraph 4(1) of the Seventh Schedule to the Act as being made by an operator of an electronic marketplace to a customer, instead of by the underlying supplier making the supply through the electronic marketplace of the operator; or
 - (ii) under paragraph 4B of the Seventh Schedule to the Act as being made by a redeliverer to a customer;” and
 - (c) by deleting the full-stop at the end of the definition of “tax fraction” and substituting a semi-colon, and by inserting immediately thereafter the following definitions:
 - ““transitional date”, in relation to a supply, means —
 - (a) where section 92(2) or (5) of the Act applies to the supply, the later of —
 - (i) 1 January 2020; and
 - (ii) the day on which the person making the supply is registered in accordance with the First Schedule;
 - (b) where section 92A(12) of the Act applies to the supply, the later of —
 - (i) 1 January 2023; and
 - (ii) the day on which the person making the supply is registered in accordance with the First Schedule;
 - (c) where section 92A(13) of the Act applies to the supply, the earlier of —
 - (i) the date on which the invoice for the supply is issued; and

(ii) the date on which the consideration for the amount of the invoice is received by the supplier; and

(d) where section 92A(14) of the Act applies to the supply — the date on which the consideration for the amount of the invoice for the supply is received on or after the day on which the person making the supply is registered in accordance with the First Schedule;

“transitional (reverse charge) date”, in relation to a reverse charge supply, means —

(a) where section 93(3) of the Act applies to the supply, the later of —

(i) 1 January 2020; and

(ii) the day on which the recipient is registered in accordance with the First Schedule;

(b) where section 94(6) of the Act applies to the supply, the later of —

(i) 1 January 2023; and

(ii) the day on which the recipient is registered in accordance with the First Schedule;

(c) where section 94(7) of the Act applies to the supply, the earlier of —

(i) the date on which the invoice for the reverse charge supply is issued; and

(ii) the date on which the consideration for the amount

of the invoice is paid by the recipient; and

- (d) where section 94(8) of the Act applies to the supply, the date on which the consideration for the amount of the invoice is paid on or after the day on which the person receiving the supply is registered in accordance with the First Schedule.”.

Amendment of regulation 12

3. Regulation 12 of the principal Regulations is amended —

- (a) by deleting the words “in the rate of tax in force under section 16 of the Act, or in the descriptions of exempt or zero-rated supplies” in paragraph (1) and substituting the words “mentioned in section 39(1)(a) or (b) of the Act,”; and
- (b) by inserting, immediately after paragraph (2), the following paragraph:
- “(3) The Comptroller may waive the requirement of a credit note under paragraph (1) or (2) (as the case may be), subject to any conditions that the Comptroller thinks fit.”.

Amendment of regulation 15A

4. Regulation 15A of the principal Regulations is amended —

- (a) by deleting the words “supplies of services” and substituting the words “supplies of distantly taxable goods and services”;
- (b) by inserting, immediately before the words “a supply” in paragraphs (a) and (d), the words “a supply of distantly taxable goods and”;
- (c) by deleting the full-stop at the end of paragraph (d) and substituting a semi-colon, and by inserting immediately thereafter the following paragraph:

“(e) a supply of distantly taxable goods under an arrangement where —

(i) the supplier retains the property in the goods until the goods or a part of them are appropriated under the agreement by the buyer; and

(ii) the whole or part of the consideration is determined at the time of that appropriation.”; and

(d) by deleting the words “Supplies of services” in the regulation heading and substituting the words “Supplies of distantly taxable goods and services”.

Amendment of regulation 24

5. Regulation 24 of the principal Regulations is amended by inserting, immediately after the words “Seventh Schedule supply” in paragraph (1) and in the regulation heading, the words “of remote services”.

Amendment of regulation 40

6. Regulation 40 of the principal Regulations is amended —

(a) by inserting, immediately after the words “paragraphs (2)” in paragraph (1), “, (2A), (2B), (2E), (2F)”;

(b) by inserting, immediately after the words “the person” in paragraph (1)(b), “(X)”;

(c) by deleting paragraph (2) and substituting the following paragraphs:

“(2) Subject to paragraphs (2A) and (2D), where, 6 months or less before the registration date of the taxable person mentioned in paragraph (1) —

(a) a supply of goods mentioned in paragraph (1)(a) was made to the taxable person or a supply of goods mentioned in paragraph (1)(b) was made to X (as the case