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**No. S 137**

**GOODS AND SERVICES TAX ACT  
(CHAPTER 117A)**

**GOODS AND SERVICES TAX (GENERAL)  
(AMENDMENT) REGULATIONS 2019**

In exercise of the powers conferred by section 86(1) of the Goods and Services Tax Act, the Minister for Finance makes the following Regulations:

**Citation and commencement**

1. These Regulations are the Goods and Services Tax (General) (Amendment) Regulations 2019 and come into operation on 4 April 2019.

**Amendment of regulation 47**

2. Regulation 47 of the Goods and Services Tax (General) Regulations (Rg 1) is amended by deleting the definition of “student’s pass”.

**Deletion and substitution of regulation 49**

3. Regulation 49 of the Goods and Services Tax (General) Regulations is deleted and the following regulation substituted therefor:

**“Meaning of tourist**

**49.—**(1) For the purposes of this Part, an individual is a tourist for the purposes of the scheme, in relation to any goods purchased by the individual, if the individual —

- (a) is 16 years of age or above on the date of the purchase;
- (b) is not a citizen or a permanent resident of Singapore;
- (c) is not a member of the crew of an aircraft on which the individual is departing Singapore; and