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

**GOODS AND SERVICES TAX
(GENERAL) (AMENDMENT NO. 2)
REGULATIONS 2018**

In exercise of the powers conferred by sections 11C(5), 15, 19, 25, 38A(6), 41 and 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 No. 2) Regulations 2018 and come into operation on 1 January 2019.

Amendment of regulation 11

2. Regulation 11 of the Goods and Services Tax (General) Regulations (Rg 1) (called in these Regulations the principal Regulations) is amended by inserting, immediately after paragraph (3), the following paragraph:

“(4) Without affecting paragraphs (1), (2) and (3), where section 38A of the Act applies, the tax invoice must also include —

- (a) the registration number of the customer; and
- (b) a statement sufficient to inform the customer of the relevant supply of goods or services for which the customer must account for and pay the tax on.”.

New regulation 15A

3. The principal Regulations are amended by inserting, immediately after regulation 15, the following regulation:

“Supplies of services excluded from section 11C(4) of Act

15A. The following supplies of services are excluded from the application of section 11C(4) of the Act:

- (a) a supply of services under a contract which provides for the retention of any part of the consideration by one party pending full and satisfactory performance of the contract, or any part of it, by the other party;
- (b) a supply of services (including, to avoid doubt, telecommunication services) for a period for a consideration the whole or part of which is determined or payable periodically or from time to time;
- (c) a supply of services comprising the right to use a benefit where the whole of the consideration for the supply (being in the nature of royalties or other similar payments) cannot be ascertained at the time the services are performed but only subsequently by a person other than the supplier of the services upon the use of the benefit;
- (d) a supply of services in the course of the construction, alteration, demolition, repair or maintenance of a building, or of any engineering work, under a contract which provides for payments for such supply to be made periodically or from time to time.”.

New Part IVA

4. The principal Regulations are amended by inserting, immediately after regulation 23, the following Part:

“PART IVA

PLACE WHERE RECIPIENT OF
SEVENTH SCHEDULE SUPPLY BELONGS

Place where recipient of Seventh Schedule supply belongs

24.—(1) This regulation applies in determining whether a customer receiving a Seventh Schedule supply belongs in Singapore.

(2) The customer belongs in Singapore if —

(a) details of the bank account from which the payment for the purchase of the services is made, or details of the customer’s payment account or payment card provided for the purchase, support the conclusion that the customer has his usual place of residence, or a business or some other fixed establishment which is most directly concerned with the purchase, in Singapore; and

(b) either of the following supports the conclusion that the customer has his usual place of residence, or a business or some other fixed establishment which is most directly concerned with the purchase, in Singapore:

(i) the customer’s billing address or home address or, in the case of a customer that is not an individual, the customer’s registered address;

(ii) the mobile country code, IP address or other information identifying the physical location of the device used by the customer to make the purchase.

(3) If the details mentioned in paragraph (2)(a) are not available or do not support the conclusion mentioned in that provision, the customer is taken to belong in Singapore if the matters in both sub-paragraphs (i) and (ii) of paragraph (2)(b) support that conclusion.

(4) The Comptroller may, in any particular case, allow the use of other means to determine if a customer is a person that belongs in Singapore.”.

Amendment of regulation 29

5. Regulation 29 of the principal Regulations is amended by inserting, immediately after paragraph (3), the following paragraph:

“(3A) In calculating the proportion under paragraph (2)(d), there must be excluded from the taxable supplies made by the taxable person mentioned in that provision, any prescribed supply or relevant supply of goods or services that the taxable person is required under section 38 or 38A of the Act to account for and pay tax on as customer.”.

Amendment of regulation 41A

6. Regulation 41A(3) of the principal Regulations is amended by inserting, immediately after the word “Act” in sub-paragraph (a), the words “, or is a taxable (Seventh Schedule) person other than a registered (Seventh Schedule — full) person”.

Amendment of regulation 42A

7. Regulation 42A(2) of the principal Regulations is amended by inserting, immediately after the words “taxable person” in sub-paragraph (b), the words “or is a registered (Seventh Schedule — pay only) person”.

Amendment of regulation 46

8. Regulation 46(20) of the principal Regulations is amended by inserting, immediately after the word “Act” in the definition of “overseas person”, the words “or is a registered (Seventh Schedule — pay only) person”.

Amendment of regulation 46A

9. Regulation 46A of the principal Regulations is amended by inserting, immediately after paragraph (24), the following paragraph:

“(25) In this regulation, “overseas person” has the same meaning as in regulation 46.”.

Amendment of regulation 52

10. Regulation 52 of the principal Regulations is amended —

- (a) by deleting the words “and (4)” in paragraph (2) and substituting the words “, (4), (6A) and (6C)”;
- (b) by inserting, immediately after paragraph (6), the following paragraphs:

“(6A) Where a customer is required under section 38A of the Act to account for and pay tax chargeable on a relevant supply of goods or services as if the customer were the supplier, then, despite the relevant supply taking place in a period under paragraph (2), (3) or (4) (for a first return) applicable to the customer, the customer may account for the tax chargeable on the relevant supply in a return for a period that —

(a) is subsequent to the period in which the relevant supply takes place; and

(b) is a period not later than the earlier of the following periods:

(i) the period which includes the last day of a period of 3 months after the day on which the relevant supply takes place;

(ii) the period for which a claim for input tax in relation to the relevant supply may be made under regulation 61 by the customer.