
First published in the Government *Gazette*, Electronic Edition, on 3 November 2017 at 5 pm.

No. S 639

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

**GOODS AND SERVICES TAX (GENERAL)
(AMENDMENT NO. 3) REGULATIONS 2017**

In exercise of the powers conferred by sections 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. 3) Regulations 2017 and come into operation on 1 January 2018.

New regulation 13B

2. The Goods and Services Tax (General) Regulations (Rg 1) (called in these Regulations the principal Regulations) are amended by inserting, immediately after regulation 13A, the following regulation:

“Inclusion of certain details in invoices

13B.—(1) The Comptroller may, for the protection of revenue, direct a taxable person in writing to include statements of one or more of the following particulars in any tax invoice, simplified invoice or invoice that the taxable person issues for a taxable supply of goods made by the taxable person to any person in Singapore:

- (a) the model of the goods supplied;
- (b) the serial number of the goods supplied;
- (c) any other particulars specified by the Comptroller in the direction.