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**No. S 24**

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

**GOODS AND SERVICES TAX  
(GENERAL) (AMENDMENT)  
REGULATIONS 2013**

In exercise of the powers conferred by sections 25(1) and 86(1) of the Goods and Services Tax Act, the Minister for Finance hereby makes the following Regulations:

**Citation and commencement**

1. These Regulations may be cited as the Goods and Services Tax (General) (Amendment) Regulations 2013 and shall come into operation on 21st January 2013.

**Amendment of regulation 47**

2. Regulation 47 of the Goods and Services Tax (General) Regulations (Rg 1) (referred to in these Regulations as the principal Regulations) is amended by inserting, immediately after the definition of “approved independent retailer”, the following definition:

““cruise terminal” means the Marina Bay Cruise Centre Singapore or the International Passenger Terminal at Harbourfront Centre, as the case may be;”.

**Amendment of regulation 48**

3. Regulation 48 of the principal Regulations is amended —

- (a) by inserting, immediately after the words “an airport” in paragraph (1)(a)(i), the words “, or a cruise terminal on an international voyage”; and
- (b) by inserting, immediately after paragraph (2), the following paragraph:

“(3) In this regulation, “international voyage” means —

- (a) a voyage of a ship which, as generally advertised or marketed by or on behalf of the cruise line

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providing the voyage, does not terminate in Singapore; and

- (b) where, in the course of a voyage referred to in sub-paragraph (a), the ship returns to Singapore on one or more occasions, the portion of the voyage starting from the ship's last departure from Singapore on that voyage,

and, for the avoidance of doubt, a voyage that is generally advertised or marketed by or on behalf of the cruise line providing the voyage as being one on a ship that terminates in Singapore shall not be a voyage on a ship that does not terminate in Singapore by virtue of the tourist disembarking at another country outside Singapore and not returning to Singapore on the ship.”.

#### **Amendment of regulation 49**

4. Regulation 49(1) of the principal Regulations is amended by deleting sub-paragraph (c) and substituting the following sub-paragraph:

“(c) he is not a member of the crew of the aircraft or ship on which he is departing out of Singapore;”.

#### **Amendment of regulation 50**

5. Regulation 50 of the principal Regulations is amended —

- (a) by inserting, immediately after the words “to the airport” in paragraph (1)(e), the words “or cruise terminal”;
- (b) by inserting, immediately after the word “aircraft” in paragraph (1)(e)(i)(A) and (g)(i), the words “or ship”;
- (c) by deleting sub-paragraph (B) of paragraph (1)(e)(ii) and substituting the following sub-paragraph:

“(B) such luggage is checked in at the unaccompanied luggage counter of the airport or cruise terminal within 12 hours before the announced time of departure of his flight or voyage;”;

- (d) by inserting, immediately after the words “the airport” in paragraph (1)(f)(i) and (ii), the words “or cruise terminal”; and