

# **Goods and Services Tax (General) (Amendment No. 3) Regulations 2010**

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**No. S 827**

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

**GOODS AND SERVICES TAX (GENERAL) (AMENDMENT NO. 3)  
REGULATIONS 2010**

In exercise of the powers conferred by sections 11B(4), 27A, 41(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 No. 3) Regulations 2010 and shall come into operation on 1st January 2011.

## **Amendment of regulation 2**

2. Regulation 2(2) of the Goods and Services Tax (General) Regulations (Rg 1) (referred to in these Regulations as the principal Regulations) is amended by deleting the words “section 37(3)(c)” in sub-paragraph (b) and substituting the words “section 37(5)(b)”.

## **Amendment of regulation 10**

3. Regulation 10(5) of the principal Regulations is amended by deleting the words “sections 11 and 12” and substituting the words “sections 11, 11A, 11B and 12”.

## **Amendment of regulation 11**

4. Regulation 11(2) of the principal Regulations is amended by deleting the words “section 11(2)(c) or 12(2)” and substituting the words “section 11A(6)”.

## **Amendment of regulation 12**

5. Regulation 12(2) of the principal Regulations is amended by deleting the words “section 39(2B) or (2F)” wherever they appear and substituting in each case the words “section 39(4) or (8)”.

## **Deletion and substitution of regulation 15**

6. Regulation 15 of the principal Regulations is deleted and the following regulation substituted therefor:

### **“Supplies of goods and services excluded from section 11B(3) of Act**

15. The following supplies of goods and services shall be excluded from the application of section 11B(3) of the Act:

- (a) a supply of goods under paragraph 4 of the Second Schedule to the Act consisting of the grant of a licence, tenancy or lease where the whole or part of the consideration for that grant is payable periodically and attributed to separate periods of the term of the licence, tenancy or lease;
- (b) a supply of any form of power (including electricity), gas (excluding gas supplied in cylinders), water, light, heat, refrigeration, air-

conditioning, ventilation, telephone, telex, telepac and similar telecommunications services;

- (c) a supply of goods under an arrangement whereby the supplier retains the property therein until the goods or part of them are appropriated under the agreement by the buyer and in circumstances where the whole or part of the consideration is determined at that time;
- (d) a supply of goods or services after 1st April 1994 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;
- (e) a supply of services for a period for a consideration the whole or part of which is determined or payable periodically or from time to time;
- (f) 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;
- (g) supplies of goods or 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 supplies to be made periodically or from time to time.”.

### **Amendment of regulation 16**

7. Regulation 16 of the principal Regulations is amended —

- (a) by deleting paragraph (1); and
- (b) by deleting the words “in respect of the grant of a licence, tenancy or lease referred to in paragraph (1)” in paragraph (2) and substituting the words “the grant of a licence, tenancy or lease is a supply of goods under paragraph 4 of the Second Schedule to the Act, and the whole or part of the consideration for that grant is payable periodically and is attributed to separate periods of the term of the licence, tenancy or lease”.

### **Deletion of regulations 17, 18 and 19**

8. Regulations 17, 18 and 19 of the principal Regulations are deleted.

### **Amendment of regulation 20**

9. Regulation 20 of the principal Regulations is amended —

- (a) by deleting paragraph (1); and
- (b) by deleting the words “such separate and successive supplies of services referred to in paragraph (1) are made” in paragraph (2) and substituting the words “services are supplied for a period for a consideration the whole or part of which is determined or payable periodically or from time to time,”.

### **Deletion of regulations 21, 22 and 24**

10. Regulations 21, 22 and 24 of the principal Regulations are deleted.

### **Amendment of regulation 23**

11. Regulation 23 of the principal Regulations is amended by deleting the words “a tax invoice” and substituting the words “an invoice”.

### **Deletion and substitution of regulation 43**

12. Regulation 43 of the principal Regulations is deleted and the following regulation substituted therefor:

#### **“Petroleum products removed from customs control**

43.—(1) Subject to paragraph (2), where petroleum products under customs control are goods referred to in section 37(1), (2)(a) or (3)(a) of the Act, the Comptroller may permit them to be removed from any specified warehouse into the customs territory without payment of tax subject to the following conditions:

- (a) the petroleum products are removed by a taxable person for the purpose of a business carried on by him;
- (b) the petroleum products are for the principal trade, profession or vocation of the taxable person; and
- (c) such other conditions as the Comptroller may think fit to impose.

(2) The licensee of the specified warehouse from which the petroleum products are to be removed from customs control shall verify that the taxable person removing the petroleum products satisfies the conditions under paragraph (1)(a) and (b) before allowing the removal.

(3) In this regulation, “specified warehouse” means any of the following:

- (a) a warehouse or other place licensed pursuant to regulations made under section 37(5)(b) of the Act;