

Goods and Services Tax (General) (Amendment No. 2) Regulations 2007

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No. S 423

GOODS AND SERVICES TAX ACT (CHAPTER 117A)

GOODS AND SERVICES TAX (GENERAL) (AMENDMENT NO. 2) REGULATIONS 2007

In exercise of the powers conferred by section 25 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. 2) Regulations 2007 and shall come into operation on 1st October 2007.

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 —

- (a) by deleting the words “regulation 4” in the definition of “application form” and substituting the words “regulation 48”; and
- (b) by inserting, immediately after the definition of “proper officer of customs”, the following definition:

““student’s pass” means a student’s pass issued by the Controller of Immigration under regulation 14 of the Immigration Regulations (Cap. 133, Rg 1);”.

Amendment of regulation 48

3. Regulation 48 (1) of the principal Regulations is amended by inserting, immediately after the words “on the goods” in sub-paragraph (a), the words “, within 3 months from the date of endorsement by a proper officer of customs of an application form in respect of such goods,”.

Amendment of regulation 49

4. Regulation 49 of the principal Regulations is amended —

- (a) by deleting the words “An individual” and substituting the words “Subject to paragraph (2), an individual”;
- (b) by deleting the word “and” at the end of paragraph (c);
- (c) by deleting the full-stop at the end of paragraph (d) and substituting the word “; and”, and by inserting immediately thereafter the following paragraph:

“(e) he is 16 years of age or above at the date of purchase of the goods.”; and

- (d) by renumbering the regulation as paragraph (1) of that regulation, and by inserting immediately thereafter the following paragraph:

“(2) The holder of a student’s pass shall only be eligible to receive a refund under paragraph (1) if he intends to remain outside Singapore for a period of at least 12 months from the date of his departure from Singapore.”.

Amendment of regulation 50

5. Regulation 50 (1) of the principal Regulations is amended —