

Goods and Services Tax (General) (Amendment) Regulations 1998

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No. S 400

GOODS AND SERVICES TAX ACT (CHAPTER 117A)

GOODS AND SERVICES TAX (GENERAL) (AMENDMENT) REGULATIONS 1998

In exercise of the powers conferred by sections 41(4) and 42(10) 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 1998 and shall come into operation on 24th July 1998.

New regulations 45A to 45E

2. The Goods and Services Tax (General) Regulations (Rg 1) are amended by inserting, immediately after regulation 45, the following regulations:

“Furnishing of return by electronic transmission

45A.—(1) Any person who is required to furnish a return to the Comptroller under this Part may apply to the Comptroller to be a registered user of the computer service and to furnish the return by way of an electronic notice.

(2) An application made under paragraph (1) shall be made in such form and manner as the Comptroller may determine and the Comptroller may, in his discretion, approve the application and impose such conditions as he may think fit.

(3) For the purposes of these Regulations, a return furnished by way of any electronic notice by the registered user in accordance with this Part shall be deemed to be furnished at the time when the data service provider causes an electronic acknowledgment to be sent to the registered user to the effect that the return has been transmitted to the computer account of the Comptroller.

(4) Where the Comptroller allows the return of a taxable person to be furnished by way of an electronic notice by another person on his behalf (referred to in this regulation and regulation 45D as the filer), the filer shall, if required by the Comptroller —

- (a) obtain from the taxable person a signed statement authorising him to so act and other details in such form as the Comptroller may determine;
- (b) retain one copy of the statement; and
- (c) provide the taxable person with a copy of such return.

(5) The filer and the taxable person referred to in paragraph (4) shall keep and preserve the statement under that paragraph for a period not less than 7 years or such shorter period as the Comptroller may, in his discretion, allow.

(6) If an error is made in any return furnished by the registered user under this regulation, he shall correct it by way of electronic notice and within such time as the Comptroller may require.

(7) Notwithstanding paragraph (6), the Comptroller may direct or allow a registered user to correct a return furnished by him under this regulation in such manner (other than by way of an electronic notice) and within such time, as the Comptroller may require.

(8) The Comptroller may, at any time by notice in writing to the registered user, withdraw the approval given under this regulation and cancel his registration if the registered user fails to comply with any condition or requirement imposed by the Comptroller under paragraph (2) or contravenes any regulation in this Part.

Authentication code

45B.—(1) The Comptroller shall cause to be assigned to a registered user an authentication code for the purposes of this Part and the registered user shall