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The following Act was passed by Parliament on 22nd November 2011 and assented to by the President on 8th December 2011:—

REPUBLIC OF SINGAPORE

No. 24 of 2011.

I assent.

TONY TAN KENG YAM,
President.
8th December 2011.



An Act to amend the Goods and Services Tax Act (Chapter 117A of the 2005 Revised Edition).

Be it enacted by the President with the advice and consent of the Parliament of Singapore, as follows:

Short title and commencement

1.—(1) This Act may be cited as the Goods and Services Tax (Amendment) Act 2011 and shall, with the exception of section 2, come into operation on such date as the Minister may, by notification in the *Gazette*, appoint.

(2) Section 2 shall be deemed to have come into operation on 1st January 2011.

Amendment of section 11

2. Section 11 of the Goods and Services Tax Act (referred to in this Act as the principal Act) is amended —

(a) by deleting paragraphs (i) and (ii) of subsection (3) and substituting the following paragraphs:

“(i) in the case of a supply of goods —

(A) if the goods are to be removed, at the time of the removal; and

(B) if the goods are not to be removed, at the time when they are made available to the person to whom they are supplied; and

(ii) in the case of a supply of services, at the time when the services are performed,

to the extent that the supply is covered by the goods that are removed or made available, or the services that are performed, as the case may be.”; and

(b) by deleting paragraphs (a) and (b) of subsection (4) and substituting the following paragraphs:

“(a) the invoice is issued or the consideration is received; or

(b) where both events occur, the first of the 2 events occurs,

to the extent that the supply is covered by the invoice or consideration.”.

Amendment of section 21**3. Section 21 of the principal Act is amended —**

- (a) by deleting the word “or” at the end of subsection (3)(w);
- (b) by deleting the full-stop at the end of paragraph (x) of subsection (3) and substituting the word “; or”, and by inserting immediately thereafter the following paragraph:

“(y) prescribed services supplied directly in connection with prescribed goods —

- (i) under a contract with a person who belongs in a country outside Singapore; and
- (ii) which directly benefit a person who belongs in a country other than Singapore,

if, at the time the prescribed services are performed, the prescribed goods are —

- (A) at an approved warehouse; or
- (B) at any place from which they may not be removed except with the permission of the proper officer of customs (and by virtue of which the prescribed goods remain under customs control), if —
 - (BA) the goods have been brought to that place from an approved warehouse for the purpose of an auction, an exhibition or other similar event involving the display of goods; and
 - (BB) the goods will be returned to any approved warehouse after the auction or exhibition or other similar event involving the display of goods.”;

(c) by inserting, immediately after the definition of “aircraft” in subsection (4)(a), the following definition:

“ “approved warehouse” means a warehouse or other premises approved by the Comptroller as an approved warehouse;” and

(d) by inserting, immediately after subsection (7), the following subsections:

“(7A) The Minister may by regulations provide for the following:

(a) for matters relating to the grant of approval by the Comptroller for a warehouse or other premises to be an approved warehouse;

(b) where such approval is subject to any condition or requirement and the person to whom the approval is granted fails to comply with any such condition or requirement, for matters relating to the payment to the Comptroller without demand by that person of the tax that would, but for subsection (3)(y) or section 21C, be chargeable on the supplies that are referred to therein (whether made by that person or any other person) and that take place during such period as may be prescribed, commencing on or after the date of the failure.

(7B) The Comptroller may publish such details of approved warehouses in such form or manner as he thinks fit.”.

New sections 21B and 21C

4. The principal Act is amended by inserting, immediately after section 21A, the following sections:

“Zero-rating of supplies relating to goods to approved taxable person in shipping or marine industry

21B.—(1) The Minister may by regulations, in relation to a supply relating to goods for a prescribed purpose made by any taxable person to a taxable person in the shipping or marine industry who is approved by the Comptroller, permit the supply to be zero-rated.

(2) Where a supply by a taxable person is zero-rated under subsection (1), then, whether or not tax would be chargeable on the supply apart from this section —

- (a) no tax shall be charged on the supply; but
- (b) it shall in all other respects be treated as a taxable supply,

and accordingly the rate at which tax is treated as charged on the supply shall be nil.

(3) Regulations made under subsection (1) may —

- (a) require the taxable person approved by the Comptroller and to whom a supply referred to in subsection (1) has been made to account for the tax on the supply that would, but for regulations made under subsection (1), be chargeable on the supply, in such circumstances, and in such form and manner and within such time, as may be prescribed; and
- (b) where any requirement of the regulations is not complied with or in such other circumstances as may be prescribed, require an amount equivalent to the tax that would, but for subsection (1), be chargeable on the supply to be accounted for.

(4) The Comptroller may, for the protection of revenue, impose conditions or restrictions in relation to any supply referred to in subsection (1).

(5) The Comptroller may publish the names and such other particulars of the taxable persons approved by the Comptroller under subsection (1) in such form or manner as he thinks fit.