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Notification No. B 31 — The Goods and Services Tax (Amendment) Bill is published for general information. It was introduced in Parliament on 4 October 2021.

Goods and Services Tax (Amendment) Bill

Bill No. 31/2021.

Read the first time on 4 October 2021.

A BILL

i n t i t u l e d

An Act to amend the Goods and Services Tax Act.

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

Short title and commencement

1. This Act is the Goods and Services Tax (Amendment) Act 2021 and comes into operation on a date that the Minister appoints by notification in the *Gazette*.

5 Amendment of section 2

2. Section 2 of the Goods and Services Tax Act (called in this Act the principal Act) is amended —

(a) by inserting, immediately after the definition of “customs duty” in subsection (1), the following definitions:

10 ““customs territory” has the meaning given by section 3(1) of the Customs Act 1960;

“distantly taxable goods” means items of goods where —

15 (a) at their point of sale or at such other time as may be agreed between the Comptroller and the supplier of the goods —

(i) the goods —

(A) are not dutiable goods; or

20 (B) are dutiable goods, but payment or recovery of payment of the whole of the customs duty or excise duty chargeable on the goods is waived under section 11 of the Customs Act 1960;

25 (ii) the supply of the goods is not an exempt supply under section 22 and the Fourth Schedule;

30 (iii) the goods are located outside the customs territory; and

(iv) each item of the goods has an entry value (determined in accordance with section 18A) that does not exceed the entry value threshold; and

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(b) the goods are to be delivered to a place in the customs territory by postal services or following an importation by air,

and includes goods treated as distantly taxable goods under paragraph 4C of the Seventh Schedule;”;

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(b) by inserting, immediately after the definition of “document” in subsection (1), the following definition:

““dutiable goods” has the meaning given by section 3(1) of the Customs Act 1960;”;

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(c) by inserting, immediately after the definition of “electronic service” in subsection (1), the following definition:

““entry value threshold” means the entry value threshold provided under subsection (1A);”;

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(d) by inserting, immediately after the definition of “output tax” in subsection (1), the following definitions:

““point of sale”, in relation to any goods, means the time at which an order confirmation for their supply is issued by the supplier of those goods;

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“postal service” has the meaning given by section 2(1) of the Postal Services Act 1999;”;

(e) by deleting the word “services” wherever it appears in the definition of “reverse charge supply” in subsection (1) and substituting in each case the words “distantly taxable goods or services”;

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