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Notification No. B 17 — The Goods and Services Tax (Amendment) Bill is hereby published for general information. It was introduced in Parliament on the 21st day of October 2013.

Goods and Services Tax (Amendment) Bill

Bill No. 17/2013.

Read the first time on 21st October 2013.

A BILL

i n t i t u l e d

An Act to amend the Goods and Services Tax Act (Chapter 117A of the 2005 Revised Edition) and to make related amendments to certain other written laws.

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 2013 and shall, with the exception of section 6, come into operation on such date as the Minister may, by notification in the *Gazette*, appoint.

(2) Section 6 shall be deemed to have come into operation on 1st October 2012.

Amendment of section 6

2. Section 6 of the Goods and Services Tax Act (referred to in this Act as the principal Act) is amended —

(a) by inserting, immediately after subsection (6), the following subsections:

“(6A) Notwithstanding anything in this section, the Comptroller may furnish to any person specified in subsection (6B) any information —

(a) which may be required for the purpose of investigating or prosecuting a person for an offence under Part VI of the Corruption, Drug Trafficking and Other Serious Crimes (Confiscation of Benefits) Act (Cap. 65A), the predicate offence of which is an offence under this Act; or

(b) which the Comptroller has reasonable grounds to suspect affords evidence of the commission of an offence under Part VI of the Corruption, Drug Trafficking and Other Serious Crimes (Confiscation of Benefits) Act, the predicate offence of which is an offence under this Act.

(6B) The persons specified for the purposes of subsection (6A) are as follows:

(a) the Commissioner of Police;

(b) the Director of the Commercial Affairs Department.”; and

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

“(8) Notwithstanding anything in this section, the Comptroller may lay a complaint of professional misconduct against any person in his professional dealings with the Comptroller to the appropriate authority empowered to take disciplinary action against the person and may in connection with the complaint furnish any relevant documents or information.

(9) Notwithstanding anything in this section, the Comptroller may furnish to the Government or any statutory board for any statistical or research purpose any information relating to any person in a manner that does not identify, and is not reasonably capable of being used to identify, that person.”.

Amendment of section 25

3. Section 25(2) of the principal Act is amended —

- (a) by deleting the words “submitted or endorsed by the prescribed person” in paragraph (f) and substituting the words “submitted and approved through the prescribed means”; and
- (b) by deleting paragraph (g) and substituting the following paragraph:

“(g) provide for the seizure and forfeiture of goods where —

- (i) there is reasonable cause to suspect that the goods have been used or are intended to be used by any person in seeking or obtaining any refund referred to in subsection (1), in circumstances that constituted or would constitute an offence under section 62 or 63; or

- (ii) there is reasonable cause to believe that the goods may aid in any investigation or prosecution in connection with such offence; and”.

5 **Amendment of section 27**

4. Section 27(2) of the principal Act is amended by deleting the words “to be paid” in paragraph (b) and substituting the words “(or an amount equivalent thereto) to be paid by a prescribed person”.

Amendment of section 33

10 5. Section 33 of the principal Act is amended —

(a) by inserting, immediately after subsection (2A), the following subsections:

15 “(2B) For the purposes of this Act, goods imported by a taxable person as agent for a person who is not a taxable person and supplied by a substituted agent as agent for the person who is not a taxable person may be treated as imported by the taxable person as principal and supplied by the substituted agent as principal.

20 (2C) For the purposes of subsection (2B), unless the Comptroller otherwise allows, goods supplied by the substituted agent for a person who is not a taxable person shall not include goods which, following their import, undergo a treatment or process.

25 (2D) For the purposes of subsections (2) and (2B), where the taxable person or the substituted agent, as the case may be, ceases to be a taxable person before making a supply of the goods, and any credit for input tax has been allowed to the taxable person on the importation of the goods —

30 (a) in the case of subsection (2), the taxable person shall pay to the Comptroller the amount of the credit; and