

# **Goods and Services Tax (General) (Amendment) Regulations 2009**

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## **GOODS AND SERVICES TAX ACT (CHAPTER 117A)**

### **GOODS AND SERVICES TAX (GENERAL) (AMENDMENT) REGULATIONS 2009**

In exercise of the powers conferred by sections 21(7) and 86(1) 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 2009 and shall come into operation on 1st April 2009.

#### **Amendment of regulation 105**

**2.** The Goods and Services Tax (General) Regulations (Rg 1) (referred to in these Regulations as the principal Regulations) are amended by renumbering regulation 105 as paragraph (1) of that regulation, and by inserting immediately thereafter the following paragraph:

“(2) This regulation does not apply to a supply of goods to which regulation

105A applies.”.

### **New regulation 105A**

3. The principal Regulations are amended by inserting, immediately after regulation 105, the following regulation:

#### **“Zero-rating of supply of goods to be hand-carried for export**

**105A.**—(1) This regulation applies to a supply of goods by a taxable person which are to be exported by being hand-carried by an individual (referred to in this regulation as the carrier) on an aircraft departing from the Changi International Airport.

(2) The supply of goods shall be zero-rated if —

- (a) the Comptroller is satisfied that all the conditions under paragraph (3) have been met; or
- (b) the Comptroller —
  - (i) has, on an application under paragraph (4), waived compliance with any condition under paragraph (3), and the taxable person has satisfied all requirements imposed under paragraph (4) in respect of such waiver; and
  - (ii) is satisfied that all other conditions under paragraph (3) have been satisfied.

(3) The conditions referred to in paragraph (2)(a) are —

- (a) the goods are to be supplied to a person who has a business establishment or his usual place of residence outside Singapore;
- (b) the carrier is an individual of 16 years of age or above;
- (c) before the goods are hand-carried on an aircraft, the carrier has submitted the export permit for the export of the goods to a proper officer of customs at the Changi International Airport for his endorsement, together with the goods and supporting invoices or receipts to the proper officer of customs for his inspection;
- (d) the carrier has furnished such information and documents as the proper officer of customs may require for the purpose of ascertaining whether the carrier will depart from Singapore in accordance with sub-paragraph (e);