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The following Act was passed by Parliament on 16th October 2003 and assented to by the President on 27th October 2003:—

REPUBLIC OF SINGAPORE

No. 19 of 2003.

I assent.

(LS)

S R NATHAN,
President.
27th October 2003.

An Act to amend the Goods and Services Tax Act (Chapter 117A of the 2001 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 2003 and shall, with the exception of section 4, come into operation on such date as the Minister may, by notification in the *Gazette*, appoint.

(2) Section 4 shall be deemed to have come into operation on 1st July 2003.

Amendment of section 12

2. Section 12(8) of the Goods and Services Tax Act (referred to in this Act as the principal Act) is amended by deleting the words “sections 37A” in paragraph (d) and substituting the words “sections 27, 37A”.

Amendment of section 20

3. Section 20(2) of the principal Act is amended by inserting, immediately after paragraph (a), the following paragraph:

“(aa) supplies permitted to be made under section 27 or regulations made under section 27 without payment of the tax chargeable on the supplies;”.

Amendment of section 21

4. Section 21(3) of the principal Act is amended by deleting paragraph (r) and substituting the following paragraph:

“(r) services supplied in relation to a trust, where the services and the person supplying the services satisfy such conditions as may be prescribed; or”.

Repeal and re-enactment of section 27

5. Section 27 of the principal Act is repealed and the following section substituted therefor:

“Importation and supply of goods by taxable persons

27.—(1) The Minister may by regulations permit —

(a) goods imported by any taxable person in the course or furtherance of any business carried on by him to be —

- (i) delivered or removed without payment of the tax chargeable on the importation; or
 - (ii) delivered or removed, and supplied to any other person, without payment of the tax chargeable on the importation or on the supply; and
- (b) the tax chargeable on the importation to be accounted for together with the tax chargeable on the supply of goods or services by the taxable person.

(2) Regulations made in relation to subsection (1)(a)(ii) may require the person to whom the goods are supplied to account for the tax on the supply to him as if he had himself imported the goods in the course or furtherance of his business, and for such tax to be accounted for together with the tax chargeable on the supply of goods or services by him.

(3) Any import or supply of goods referred to subsection (1) or (2) shall be subject to such conditions or restrictions as the Comptroller may impose for the protection of revenue.”.

Amendment of section 28

6. Section 28 of the principal Act is amended by deleting subsection (1) and substituting the following subsection:

“(1) This Act shall apply in relation to taxable supplies made by the Government in the course or furtherance of a business (other than such taxable supplies as the Minister may, by order in the *Gazette*, prescribe) as it applies in relation to taxable supplies made by a taxable person in the course or furtherance of a business.”.

Amendment of section 43

7. Section 43 of the principal Act is amended by deleting subsection (2) and substituting the following subsection:

“(2) Any provision in this Act relating to tax invoices shall be treated as complied with by the production by means of a computer of any material other than a document in writing, by delivering any such material so produced or by making any such transmission as is mentioned in subsection (1) where the person producing or delivering the material or making the transmission and, in the case of delivered

material or a transmission, the person receiving it has complied with such requirements as may be imposed by the Comptroller from time to time.”.
