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**GOVERNMENT GAZETTE**  
**ACTS SUPPLEMENT**

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**NO. 38]**

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The following Act was passed by Parliament on 21st November 2005 and assented to by the President on 30th November 2005:—

**REPUBLIC OF SINGAPORE**

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**No. 38 of 2005.**

I assent.

(LS)

S R NATHAN,  
*President.*  
*30th November 2005.*

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. This Act may be cited as the Goods and Services Tax (Amendment) Act 2005 and shall come into operation on such date as the Minister may, by notification in the *Gazette*, appoint.

**Amendment of section 19**

2. Section 19 of the Goods and Services Tax Act (referred to in this Act as the principal Act) is amended —

- (a) by deleting subsection (12) and substituting the following subsections:

“(12) Except as the Comptroller otherwise allows, where —

- (a) a taxable person fails to pay his supplier the consideration or any part thereof for the supply of any goods or services made by his supplier to him; and
- (b) the taxable person has credited under subsection (2) the input tax to which the consideration or the part thereof which he failed to pay relates,

the taxable person shall account of an amount equal to such input tax —

- (i) in the prescribed accounting period during which the initial specified period expires; and
- (ii) in accordance with the method which he was required to use when he first credited the input tax,

and the taxable person shall repay such amount to the Comptroller at the same time as any tax in respect of the prescribed accounting period would be payable by him.

(12A) Where a taxable person —

- (a) has complied with subsection (12); and
- (b) during the subsequent specified period, pays his supplier the whole or part of the consideration for the supply of goods or services referred to in subsection (12)(a),

the taxable person shall be entitled to treat an amount equal to the input tax relating to the payment referred to in

paragraph (b) as if it were input tax for the prescribed accounting period during which the payment was made.”; and

- (b) by inserting, immediately after subsection (14), the following subsection:

“(15) In this section —

“initial specified period” means a period of 12 months from the due date for payment of the consideration or the part thereof, as the case may be, by the taxable person to his supplier;

“subsequent specified period” means a period commencing on the day immediately following the end of the initial specified period, and ending on a day 6 years from the end of the prescribed accounting period during which the relevant input tax was first credited under subsection (2).”.

### **Amendment of section 21**

3. Section 21(3) of the principal Act is amended —

- (a) by deleting paragraph (p) and substituting the following paragraph:

“(p) prescribed services comprising the repair, maintenance, broking or management of any ship or aircraft;”;

- (b) by deleting the word “or” at the end of paragraph (r); and

- (c) by deleting the full-stop at the end of paragraph (s) and substituting the word “; or”, and by inserting immediately thereafter the following paragraph:

“(t) prescribed services in connection with the provision of an electronic system relating to the import of goods into or the export of goods out of Singapore.”.

### **Amendment of section 41**

4. Section 41(4) of the principal Act is amended by deleting paragraph (b) and substituting the following paragraphs:

“(b) for the keeping of accounts in electronic form in a computer;

- (*ba*) for the making and submission of returns through the electronic service, and for —
- (i) requiring any prescribed class of persons to make and submit prescribed types of returns through the electronic service, except —
    - (A) in such exceptional circumstances as the Comptroller may, in his discretion, determine; or
    - (B) in such other circumstances as may be prescribed; and
  - (ii) any procedure relating to the making and submission of returns through the electronic service;
- (*bb*) for the making of declarations to verify returns through the electronic service;”.
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