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**No. S 000**

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

**GOODS AND SERVICES TAX (GENERAL) (AMENDMENT)  
REGULATIONS 2019**

In exercise of the powers conferred by section 86(1) of the Goods and Services Tax Act, the Minister for Finance makes the following Regulations:

**Citation and commencement**

**1.** These Regulations are the Goods and Services Tax (General) (Amendment) Regulations 2019 and come into operation on [date].

**Amendment of regulation 3**

**2.** Regulation 3(4) of the Goods and Services Tax (General) Regulations (called in these Regulations the principal Regulations) is amended by inserting, immediately after the word “fit”, the words “including, where all members of the group are taxable persons registered under paragraph 1B of the First Schedule, a condition that none of the members must claim for any input tax to which the member is entitled”.

**Amendment of regulation 4**

**3.** Regulation 4 of the principal Regulations is amended —

(a) by deleting the word “Two” in paragraph (1) and substituting the words “Subject to paragraph (1A), 2”;

(b) by inserting, immediately after paragraph (1), the following paragraph:

“(1A) For paragraph (1) to apply, all the taxable persons sought to be treated as members of the group must be —

(a) taxable persons other than registered (Seventh Schedule — pay only) persons; or

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- (b) registered (Seventh Schedule — pay only) persons.”;
- (c) by deleting the words “A taxable person is eligible to be a representative member of a group referred to in paragraph (1) if the taxable person” in paragraph (2A) and substituting the words “For a group with members mentioned in paragraph (1A)(a), a member of the group is eligible to be a representative member of the group if the member”; and
- (d) by inserting, immediately after paragraph (2A), the following paragraph:
- “(2B) For a group with members mentioned in paragraph (1A)(b), a member of the group is eligible to be a representative member of the group if the member satisfies —
- (a) sub-paragraph (b), (c), (d) or (e) of paragraph (2); and
- (b) appoints a local agent under section 33(1) of the Act to act on behalf of the group.”.

#### **Amendment of regulation 6**

4. Regulation 6 of the principal Regulations is amended —
- (a) by deleting the word “or” at the end of sub-paragraph (b); and
- (b) by inserting, immediately after sub-paragraph (b), the following sub-paragraph:
- “(ba) any condition imposed by the Comptroller under regulation 3(4) is contravened; or”.

#### **Amendment of regulation 34**

5. Regulation 34 of the principal Regulations is amended by deleting the full-stop at the end of paragraph (i) and substituting a semi-colon, and by inserting immediately thereafter the following paragraph:
- “(j) a trader of digital payment tokens.”.

Made on 2019.

TAN CHING YEE  
*Permanent Secretary,*  
*Ministry of Finance,*  
*Singapore.*

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(To be presented to Parliament under section 86(2) of the Goods  
and Services Tax Act).

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**No. S 000**

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

**GOODS AND SERVICES TAX (EXCLUDED  
TRANSACTIONS) (AMENDMENT) ORDER 2019**

In exercise of the powers conferred by section 10(3) of the Goods and Services Tax, the Minister for Finance makes the following Order:

**Citation and commencement**

**1.** This Order is the Goods and Services Tax (Excluded Transactions) (Amendment) Order 2019 and comes into operation on [date].

**New paragraph 7**

**2.** The Goods and Services Tax (Excluded Services) Order (O 2) is amended by inserting, immediately after paragraph 6, the following paragraph:

**“Digital payment tokens**

**7.** In respect of any transaction in which digital payment tokens are provided as consideration (other than for a supply of money or digital payment tokens), the provision of digital payment tokens as consideration is treated as neither a supply of goods nor a supply of services.”.

Made on 2019.

**TAN CHING YEE**  
*Permanent Secretary,*  
*Ministry of Finance,*  
*Singapore.*

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