

No. S 000

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

**GOODS AND SERVICES TAX
(ELECTRONIC SERVICE) REGULATIONS 2017**

ARRANGEMENT OF REGULATIONS

Regulation

1. Citation and commencement
2. Definitions
3. Service through electronic service

In exercise of the powers conferred by section 42(13) 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 (Electronic Service) Regulations 2017 and come into operation on 2017.

Definitions

2. In these Regulations —

“notice of consent”, in relation to a specified person, means a notice given by the specified person to the Comptroller consenting to any specified document being served on the specified person through the electronic service;

“notice of refusal”, in relation to a specified person, means a notice given by the specified person to the Comptroller refusing any specified document being or continuing to be served on the specified person through the electronic service;

“specified document” means any notice, direction, order, permit, receipt or other document that is to be or is being served on a specified person through the electronic service;

“specified person” means a person that has been assigned an account with the electronic service.

Service through electronic service

3.—(1) The Comptroller may serve any notice, direction, order, permit, receipt or other document on a specified person through the electronic service only in accordance with either of the following:

(a) where the Comptroller —

- (i) has given to the specified person a notice of the Comptroller’s intention (called in this regulation a notice of intention) to serve on the specified person the specified document through the electronic service after the expiry of a period set out in the notice of intention and for every year after that; and
- (ii) does not receive from the specified person a notice of refusal for the specified document,

then the Comptroller may serve the specified document on the specified person through the electronic service after the expiry of the period and every year after that; and, if the Comptroller receives such notice of refusal after the expiry of the period, until such time as the Comptroller gives effect to the notice of refusal;

(b) where the Comptroller —

- (i) receives from the specified person a notice of consent for the specified document; and
- (ii) does not receive from the specified person a subsequent notice of refusal for the specified document,

then the Comptroller may serve the specified document on the specified person through the electronic service after the time the Comptroller gives effect to the notice of consent and

every year after that; and, if the Comptroller receives such notice of refusal, until such time as the Comptroller gives effect to the notice of refusal.

(2) For the purpose of paragraph (1)(a), a notice of intention must —

- (a) be given in such manner as the Comptroller reasonably believes will bring it to the attention of the specified person;
- (b) state that the specified person may refuse to be served the specified document through the electronic service by giving a notice of refusal to the Comptroller; and
- (c) state that, if the Comptroller does not receive a notice of refusal from the specified person within the period set out in the notice of intention, then the Comptroller may serve on the specified person the specified document through the electronic service as from the expiry of the period and for every year after that.

(3) For the purposes of paragraphs (1) and (2), a notice of refusal or a notice of consent (as the case may be) of the specified person must be received by the Comptroller —

- (a) in the form approved by the Comptroller; and
- (b) through the electronic service or in such other manner approved by the Comptroller.

(4) For the purposes of paragraph (1), where the Comptroller receives —

- (a) a notice of refusal after the date of expiry of the period mentioned in paragraph (1)(a)(i); or
- (b) a notice of consent,

the Comptroller must give effect to such notice no later than 7 days after the Comptroller receives the notice.

(5) The Comptroller may extend the period mentioned in paragraph (1)(a)(i), and where the Comptroller does so, references in this regulation to that period are to be read as references to the period so extended.

Made on 2017.

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).

Note 1: LYL/GST (Electronic Svc) Reg 20xx (v01.07) (KL 11.5.17)