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**No. S 000****GOODS AND SERVICES TAX ACT  
(CHAPTER 117A)****GOODS AND SERVICES TAX (GENERAL)  
(AMENDMENT) REGULATIONS 2017**

In exercise of the powers conferred by sections 38A(7), 41 and 86(1) of the Goods and Services Tax Act, the Minister for Finance makes the following Regulations:

**Citation and commencement**

1.—(1) These Regulations are the Goods and Services Tax (General) (Amendment) Regulations 2017 and, except for regulation 7(a), come into operation on 2017.

(2) Regulation 7(a) comes into operation on [*specify date of Gazette*].

**Amendment of regulation 11**

2. Regulation 11 of the Goods and Services Tax (General) Regulations (Rg 1) (called in these Regulations the principal Regulations) is amended by inserting, immediately after paragraph (3), the following paragraph:

“(4) Without affecting paragraphs (1), (2) and (3), for the purpose of section 38A of the Act, the tax invoice must also include —

- (a) the registration number of the customer; and
- (b) a statement sufficient to inform the customer of the relevant supply of goods or services that it is for the customer to account for and pay tax on the relevant supply.”.

**New regulation 13B**

3. The principal Regulations are amended by inserting, immediately after regulation 13A, the following regulation:

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**“Inclusion of certain details in invoices**

**13B.**—(1) The Comptroller may, for the protection of revenue, direct a taxable person in writing to include statements of one or more of the following particulars in any tax invoice, simplified invoice or invoice that the taxable person issues for a taxable supply of goods made by the taxable person to any person in Singapore:

- (a) the model of the goods supplied;
- (b) the serial number of the goods supplied;
- (c) any other particulars specified by the Comptroller in the direction.

(2) A taxable person to whom the Comptroller has given a direction under paragraph (1) must comply with the direction in the manner and within the time specified in the direction.

(3) In this regulation —

“invoice” means any invoice issued by a taxable person to a person that is not a taxable person, in relation to a supply that the taxable person makes to that person;

“simplified invoice” means the tax invoice mentioned in regulation 13.

“tax invoice” means the tax invoice mentioned in regulations 10 and 11.”.

**New regulation 57**

4. The principal Regulations are amended by inserting, immediately after regulation 56, the following regulation:

**“Power to direct the keeping and preserving of records in electronic form**

**57.** The Comptroller may direct a taxable person in writing to maintain in electronic form an inventory record containing the model and serial numbers of any goods purchased or sold by the taxable person.”.

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**Amendment to regulation 104A**

5. Regulation 104A of the principal Regulations is amended —

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

“(1A) A taxable supply of furniture, furnishings, fittings, appliances or effects (or 2 or more of these), that is made together with a taxable supply of immovable property mentioned in paragraph (1), is a prescribed supply for the purpose of section 38(5) of the Act.”; and

(b) by inserting, immediately after the words “a company” in sub-paragraph (a) of the definition of “special purpose vehicle” in paragraph (2), the words “or limited liability partnership”.

**New regulation 104B**

6. The principal Regulations are amended by inserting, immediately after regulation 104A, the following regulation:

**“Customers to account for tax on relevant supplies of goods or services**

**104B.**—(1) The supply of any of the following is prescribed for the purpose of the definition of “relevant supply of goods or services” in section 38A(10) of the Act:

- (a) any mobile phone;
- (b) any memory card;
- (c) any off-the-shelf software.

(2) The following are prescribed as excepted supplies for the purpose of the definition of “excepted supplies” in section 38A(10) of the Act:

- (a) any transfer or disposal of goods for no consideration that is treated as a supply of goods by virtue of paragraph 5(1) of the Second Schedule to the Act;

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- (b) any supply of goods for which regulations are made under section 23 of the Act for the reduction of tax chargeable on it.
- (3) The threshold for the purpose of the definition of “relevant supply of goods or services” in section 38A(10) of the Act, is \$5,000.
- (4) In this regulation —
- “memory card” means any electronic flash memory data storage device which is used for storing digital information (but excludes any flash drive with integrated USB interface);
- “off-the-shelf software” means any software which —
- (a) is not customised; and
- (b) is distributed —
- (i) in the form of a compact disc or similar storage medium; or
- (ii) in any other form of storage media,
- but does not include any software that is provided with any computer (whether a minicomputer, microcomputer, laptop or desktop), as part of the supply of the computer.”.

### **Amendment of regulation 108**

7. Regulation 108 of the principal Regulations is amended —
- (a) by inserting, immediately after “13”, “, 13A”; and
- (b) by inserting, immediately after “13A”, “, 13B”.

*[G.N. Nos. S...]*

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Made on 2017.

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

[Please insert Ref here; AG/LEGIS/SL/117A/2015/2 Vol. 1]

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

Note 1: LYL/GST (General) (Amdt) Reg 20xx (v01.08) (KL 11.5.17)