REPUBLIC OF SINGAPORE

GOVERNMENT GAZETTE

ACTS SUPPLEMENT

Published by Authority

NO. 16] **FRIDAY, MAY 3** **[2024**

First published in the Government *Gazette*, Electronic Edition, on 30 April 2024 at 5 pm.

The following Act was passed by Parliament on 2 April 2024 and assented to by the President on 17 April 2024:—

REPUBLIC OF SINGAPORE

No. 14 of 2024.

I assent.

LS

THARMAN SHANMUGARATNAM,
President.
17 April 2024.

An Act to amend the Goods and Services Tax Act 1993.

Be it enacted by the President with the advice and consent of the Parliament of Singapore, as follows:

Short title

1. This Act is the Goods and Services Tax (Amendment) Act 2024.

Amendment of section 28

2. In the Goods and Services Tax Act 1993, in section 28 —

(*a*) in the section heading, replace "**Government**" with "**public agencies**";

(*b*) replace subsections (1) and (2) with —

"(1) Without affecting the application of section 8, this Act applies in relation to taxable supplies made by a public agency as it applies in relation to taxable supplies made by a taxable person in the course or furtherance of a business.

(2) For the purposes of this Act, every taxable supply made by a public agency is treated as being made in the course or furtherance of a business.

(2A) However, this Act does not apply to such taxable supplies made by a public agency as the Minister may, by order in the *Gazette*, prescribe."; and

(*c*) after subsection (3), insert —

"(4) In this section, "public agency" means —

(*a*) any ministry, department or Organ of State of the Government, or a public officer of any ministry, department or Organ of State of the Government; or

(*b*) a body corporate established by a public Act for the purposes of a public function, excluding a Town Council established by section 4 of the Town Councils Act 1988.".

Miscellaneous amendments

3. In the Goods and Services Tax Act 1993 —

(*a*) in the Seventh Schedule, in paragraph 2A(*e*), replace ", if made by the Government, would be a supply prescribed under section 28(1)" with "would, if made by a public agency mentioned in section 28, be a supply prescribed under section 28(2A)"; and

(*b*) in the Eighth Schedule, under the heading "*Services*", in paragraph 1(*d*), replace "if made by the Government, be a supply prescribed under section 28(1)" with "if made by a public agency mentioned in section 28, be a supply prescribed under section 28(2A)".

Validation

4.—(1) Every sum purportedly imposed before the date of publication of this Act as goods and services tax under section 8 of the Goods and Services Tax Act 1993 on any supply made in connection with the performance of any regulatory function by a public agency is, by force of this section, deemed to be and always to have been validly imposed as such tax.

(2) No legal proceedings may be instituted on or after 7 March 2024 in any court on account of or in respect of any imposition of the sums mentioned in subsection (1) by the public agency that imposed the same.

(3) This section does not apply to any supply specified in the Schedule.

(4) In this section, "public agency" means —

(*a*) any ministry, department or Organ of State of the Government, or a public officer of any ministry, department or Organ of State of the Government; or

(*b*) a body corporate established by a public Act for the purposes of a public function, excluding a Town Council established by section 4 of the Town Councils Act 1988.

THE SCHEDULE

Section 4(3)

SUPPLIES TO WHICH SECTION 4 DOES NOT APPLY

1. The processing of an application for or to renew an estate agent's licence, for which an application fee (but not any fee for the grant or renewal of the licence itself) is required to be paid under section 33(1) of the Estate Agents Act 2010.

2. The processing of an application for registration or the renewal of registration as a salesperson, for which an application fee (but not any fee for the registration or renewal of the registration itself) is required to be paid under section 34(1) of the Estate Agents Act 2010.

3. A supply pursuant to an application for consent of the Housing and Development Board under section 56 of the Housing and Development Act 1959 for the renting out of any flat or house sold by the Housing and Development Board or any bedroom therein, for which a fee is required to be paid.

4. The compulsory acquisition under section 63 of the Housing and Development Act 1959 of any flat, house or other living accommodation, and any supply made in connection with any such compulsory acquisition which the Housing and Development Board intends to make, for which a fee is required to be paid.

5. The amendment of an operating schedule of a bus service licence, for which a fee is required to be paid under regulation 6(2)(*a*) of the Bus Services Industry (Bus Service Licence) Regulations 2016 (G.N. No. S 33/2016).

6. A supply pursuant to an application to convert a licence to drive a chauffeured private hire car to a licence to drive a taxi, for which a fee is required to be paid under rule 4(2)(*c*)(i) of the Road Traffic (Public Service Vehicles) (Vocational Licences and Conduct of Drivers, Conductors, Trishaw Riders and Passengers) Rules (R 8).

7. A supply pursuant to an application for approval to make a major modification to a vehicle resulting in a deviation from the particulars of the vehicle entered in the register of vehicles, for which a fee is required to be paid under rule 12B(3) of the Road Traffic (Motor Vehicles, Registration and Licensing) Rules (R 5).

8. A supply pursuant to an application for approval for a pre-approved vehicle accessory to be installed in or used for any particular motor vehicle, model of motor vehicle or batch of motor vehicles, for which a fee is required to be paid under rule 12B(6)(*b*) of the Road Traffic (Motor Vehicles, Registration and Licensing) Rules.

9. A supply pursuant to an application to keep or extend the keeping of a de-registered vehicle in a designated area or an alternative area, for which a fee is

THE SCHEDULE — *continued*

required to be paid under rule 34A(3C)(*b*) or (7) (as the case may be) of the Road Traffic (Motor Vehicles, Registration and Licensing) Rules.

10. A supply pursuant to an application for approval to keep or to extend the keeping of a de-registered or an unregistered vehicle in a private area or compound or any other place, for which a fee is required to be paid under rule 34B(10)(*b*)(i) or 34C(10)(*b*)(i) (as the case may be) of the Road Traffic (Motor Vehicles, Registration and Licensing) Rules.

11. A supply pursuant to an application for special approval to move a de-registered vehicle or an unregistered vehicle from a private area or compound to any other place, for which a fee is required to be paid under rule 34B(10)(*b*)(ii) or 34C(10)(*b*)(ii) (as the case may be) of the Road Traffic (Motor Vehicles, Registration and Licensing) Rules.

12. A supply pursuant to an application for a special purpose licence, for which a fee is required to be paid under rule 64B(1)(*a*) of the Road Traffic (Motor Vehicles, Registration and Licensing) Rules.

13. A supply pursuant to an application for authorisation to undertake a trial of automated vehicle technology or an autonomous motor vehicle on any road, or to carry out the use on a road of an autonomous motor vehicle, for which a fee is required to be paid under rule 7(2)(*a*) of the Road Traffic (Autonomous Motor Vehicles) Rules 2017 (G.N. No. S 464/2017).

14. The processing of an application under the Sale of Food Act 1973 for a licence (but not a renewal thereof) for a non-retail food business carried on with a food processing establishment, or under the Wholesome Meat and Fish Act 1999 for a licence (but not a renewal thereof) to operate a slaughter-house, processing establishment or cold store, for which an application fee (but not any fee for the licence itself) is required to be paid.

15. A supply pursuant to an application to register a lasting power of attorney, for which a fee is required to be paid under regulation 3 of the Mental Capacity (Public Guardian Fees) Regulations 2010 (G.N. No. S 106/2010).

16. A supply pursuant to an application to register as a professional deputy, for which a fee is required to be paid under regulation 3 of the Mental Capacity (Public Guardian Fees) Regulations 2010.

17. A supply pursuant to an application —

(*a*) for planning permission, conservation permission, subdivision permission or outline permission;

(*b*) to amend any approved plan of an application for planning permission, conservation permission or subdivision permission; or

THE SCHEDULE — *continued*

(*c*) to extend the validity period of any planning permission, conservation permission, subdivision permission, provisional permission or outline permission,

for which a fee is required to be paid under rule 3 or 4 (as the case may be) of the Planning (Fees) Rules 2014 (G.N. No. S 537/2014).

18. A supply pursuant to the lodgment of documents as a condition of authorisation under section 21(6) of the Planning Act 1998, or an extension of the validity period of the authorisation, for which a fee is required to be paid pursuant to any notification made under that provision.