First published in the Government *Gazette*, www.egazette.gov.sg, on 30 June 2025 at 6.30 pm.

**No. S 443**

GOODS AND SERVICES TAX ACT 1993

GOODS AND SERVICES TAX ACT 1993
(AMENDMENT OF FIRST SCHEDULE) ORDER 2025

In exercise of the powers conferred by section 9(2) of the Goods and Services Tax Act 1993, the Minister for Finance makes the following Order:

## Citation and commencement

**1.** This Order is the Goods and Services Tax Act 1993 (Amendment of First Schedule) Order 2025 and comes into operation on 1 July 2025.

## Amendment of First Schedule

**2.** In the Goods and Services Tax Act 1993, in the First Schedule, in paragraph 5 —

(*a*) in sub-paragraph (1), after "first day of that period", insert "(the first day of that period called day *X* in this paragraph)";

(*b*) in sub-paragraph (2), replace sub-paragraph (*a*) with —

"(*a*) subject to sub-paragraph (*b*) —

(i) where day *X* is before 1 July 2025 — the day immediately after the end of the 30 days; or

(ii) where day *X* is on or after 1 July 2025 —

(A) the day in the second month (month *M* + 2) following the month (month *M*) in which day *X* falls, that corresponds numerically to day *X* in month *M*; or

(B) if there is no such day mentioned in sub-paragraph (A), the last day of month *M* + 2; or";

(*c*) in sub-paragraph (3), after "Where", insert "day *X* is before 1 July 2025 and";

(*d*) in sub-paragraph (3), replace sub-paragraph (*a*) with —

"(*a*) for a person liable to be registered by virtue of paragraph 1(1)(*b*), the total value of all of the following will exceed $1 million:

(i) the person's taxable supplies made in Singapore;

(ii) if the person belongs in Singapore, the person's taxable supplies under paragraph 3(2)(*b*)(ii) and (3A) of the Seventh Schedule;";

(*e*) in sub-paragraph (3), replace "the beginning of the period" with "and including day *X*"; and

(*f*) after sub-paragraph (3), insert —

"(4) Where day *X* is on or after 1 July 2025 and there are reasonable grounds for believing that in the period between day *X* and the day immediately before the day mentioned in sub-paragraph (2)(*a*)(ii)(A) or (B) (both days inclusive) —

(*a*) for a person liable to be registered by virtue of paragraph 1(1)(*b*), the total value of all of the following will exceed $1 million:

(i) the person's taxable supplies made in Singapore;

(ii) if the person belongs in Singapore, the person's taxable supplies under paragraph 3(2)(*b*)(ii) and (3A) of the Seventh Schedule;

(*b*) for a person liable to be registered by virtue of paragraph 1A(1)(*b*) —

(i) the total value of all the person's taxable supplies, and supplies outside Singapore which would have been taxable supplies if made in Singapore, will exceed $1 million; and

(ii) the total value of the person's Seventh Schedule supplies will exceed $100,000; or

(*c*) for a person liable to be registered by virtue of paragraph 1B(1)(*b*), the total value of distantly taxable goods or services mentioned in section 14(1) received by the person in Singapore will exceed $1 million,

the Comptroller may, if the Comptroller thinks fit, register the person with effect from and including day *X*.".

Made on 26 June 2025.

LAI CHUNG HAN
*Permanent Secretary,*
*Ministry of Finance,*
*Singapore.*

[AG/LEGIS/SL/117A/2025/4]

(To be presented to Parliament under section 86(2) of the Goods and Services Tax Act 1993).