



## **GST News**

### Expanding perspectives and possibilities

Greetings from your Indirect Tax team at Deloitte Singapore. We are pleased to share the latest GST news on:

#### **New rule to determine GST registration liability on a retrospective basis**

##### **Current rule**

Under the current rule to determine whether a person is liable to be registered for GST on a retrospective basis, a person is liable to be registered if at the end of any quarter, the total value of all their taxable supplies made in Singapore in that quarter and the three quarters immediately preceding that quarter exceeds S\$1 million. This applies to a person who makes taxable supplies, but is currently not registered for GST.

A “quarter” refers to a period of three months ending at the end of March, June, September or December. As an example, a person who has made taxable supplies in Singapore exceeding S\$1 million from 1 October 2017 to 30 September 2018 would be liable for GST registration as at the end of the quarter ending on 30 September 2018 and must notify the Comptroller within 30 days from 30 September 2018 (i.e., by 30 October 2018).

##### **New rule**

With effect from 1 January 2019, the above rule will change such that a non-GST registered person is only required to register if he makes taxable supplies in Singapore exceeding S\$1 million in a calendar year (i.e., 1 January–31 December).

As an example, if a person has made taxable supplies in Singapore exceeding S\$1 million from 1 July 2018 to 30 June

2019, they will no longer be liable for GST registration as at the quarter ending on 30 June 2019. Instead, they will be liable for GST registration as at the end of the calendar year 2019 if the total value of taxable supplies made in Singapore in the calendar year 2019 also exceeds S\$1 million. If so, they must notify the Comptroller within 30 days from the end of the calendar year 2019 (i.e., by 30 January 2020).

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### Deloitte Singapore's views

As most businesses have a December financial year-end, the new GST registration rule aims to ease compliance for businesses as they can easily assess whether they are liable for GST registration at the end of their financial year, and do not need to keep monitoring the value of their taxable supplies on a quarterly basis.

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### Contacts

For more information on the above or any other GST/VAT matters, please contact either the listed contacts below, or any member of the [Singapore Tax & Legal team](#).

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