SUMMARY TABLE ON GST CHANGES

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| No. | Tax Change | Description and Reason for Change | Amendment to GST Act |
| 1 | Allow the Comptroller of GST to impose a Travel Restriction Order on a person who fails to repay a tourist refund wrongly claimed under the Tourist Refund Scheme | Under the Tourist Refund Scheme, only eligible tourists are allowed to claim a refund of the GST paid on goods purchased in and brought out of Singapore. In view that a wrongful GST tourist refund owed by ineligible claimants is no different from a tax due to the Government, existing powers that allow the Comptroller of GST to impose a Travel Restriction Order on persons owing tax are extended to cover ineligible claimants who fail to repay the Comptroller of GST tourist refunds wrongly claimed under the Tourist Refund Scheme.  The change will take effect from 1 January 2016. | Section 82  [Clause 3] |
| 2 | Revise the definition of “aircraft” for the purpose of zero-rating supplies made in relation to an aircraft, and extend zero-rating to specific supplies made in relation to non-qualifying aircraft | Currently, “aircraft” for the purpose of zero-rating of GST is defined in the GST Act to refer to   1. any aircraft which is not used or intended to be used for recreation or pleasure; or 2. any aircraft which is used or intended to be used for recreation or pleasure if it is wholly used or intended to be wholly used for international travel.   The policy intent is to zero-rate supplies of and supplies relating to aircrafts that are used for international travel and international transportation of passengers and goods. To affirm this policy intent, the definition of aircraft will be revised to refer to any aircraft that is wholly used or intended to be wholly used for international travel, or any military aircraft, regardless of whether the aircraft is used or intended to be used for recreation or pleasure.  In addition, zero-rating will be extended to specific supplies made in relation to a non-qualifying aircraft, provided the supplies can be directly attributable to international flights, as these supplies can be regarded as consumed outside Singapore.  For more information on the change, please refer to the [draft Goods and Services Tax (International Services) (Amendment) Order 2015](http://app.mof.gov.sg/Portals/0/Public%20Consultation/2015/GST2015/GSTBill2015_International_Services.pdf).  The change will take effect from 1 January 2016. | Section 21 and new Tenth Schedule of the GST (International Services) Order  [Clause 2] |
| 3 | Clarify the scope of zero-rating in relation to merchandise for sale on board an aircraft or ship | For legal clarity, the GST Act will be amended to make it clear that zero-rating applies to the supply of the goods which are for use as merchandise for retail sale on board an aircraft or ship. This is a technical amendment with no policy change. | Section 21  [Clause 2] |