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No. S 141

GOODS AND SERVICES TAX ACT 1993

GOODS AND SERVICES TAX (GENERAL) (AMENDMENT) REGULATIONS 2026

In exercise of the powers conferred by sections 25, 41 and 86(1) of the Goods and Services Tax Act 1993, the Minister for Finance makes the following Regulations:

Citation and commencement

1. These Regulations are the Goods and Services Tax (General) (Amendment) Regulations 2026 and come into operation on 1 April 2026.

Amendment of regulation 13

2. In the Goods and Services Tax (General) Regulations (Rg 1) (called in these Regulations the principal Regulations), in regulation 13 —

(*a*) in paragraph (1), replace "paragraphs (2) and (3)" with "paragraphs (2) to (3B)";

(*b*) after paragraph (3), insert —

"(3A) Where a registered taxable person —

(*a*) provides an invoice in accordance with this regulation in relation to a supply of any beverage product affixed with a deposit mark (whether or not together with any other goods or services); and (*b*) collects or intends to collect a BCRS deposit for that beverage product in accordance with section 23Q of the Resource Sustainability Act 2019,

the registered taxable person may (but need not) include the BCRS deposit in the invoice.

(3B) For the purposes of paragraph (3A), except as the Comptroller may otherwise allow, where a registered taxable person includes the BCRS deposit for a beverage product in an invoice, the registered taxable person must —

(*a*) where the invoice contains a description separately identifying any beverage product supplied, or goods or services supplied that include any beverage product — ensure that the amount payable for the beverage product or goods or services (as the case may be) stated in the invoice excludes any BCRS deposit;

(*b*) include the following additional particulars in the invoice:

(i) a description sufficient to identify any BCRS deposit as such;

(ii) the amount of any BCRS deposit or deposits payable, shown as a separate amount —

(A) for each beverage product supplied;

(B) for each class of beverage products supplied;

(C) for each description of goods or services supplied that include one or more beverage products; or

(D) for all the beverage products supplied, in a single total amount;

(iii) a statement to the effect that no tax under the Act is chargeable on any BCRS deposit; and

(iv) the total amount payable including the total tax chargeable and the total amount of any BCRS deposit or deposits payable for any beverage product supplied; and

(*c*) ensure that the total amount payable mentioned in sub-paragraph (*b*)(iv) does not exceed $1,000.”; and

(*c*) replace paragraph (5) with —

“(5) In this regulation —

“beverage container return scheme deposit” or “BCRS deposit” means the deposit mentioned in section 23Q(1) of the Resource Sustainability Act 2019;

“beverage product” and “deposit mark” have the meanings given by section 23M(1) of the Resource Sustainability Act 2019;

“specified change” and “tax rate” have the meanings given by section 39(1) of the Act.”.

Amendment of regulation 47

3. In the principal Regulations, in regulation 47, after the definition of “approved independent retailer”, insert —

“ “beverage container return scheme deposit” or “BCRS deposit” has the meaning given by regulation 13(5);”.

Amendment of regulation 50

4. In the principal Regulations, in regulation 50(1)(*c*), after "the amount of tax", insert ", but excluding the amount of any BCRS deposit, where applicable".

[G.N. Nos. S 674/2008; S 32/2009; S 118/2009; S 626/2009; S 64/2010; S 566/2010; S 827/2010; S 181/2011; S 691/2011; S 398/2012; S 495/2012; S 24/2013; S 845/2013; S 783/2014; S 105/2015; S 161/2015; S 709/2015; S 215/2016; S 622/2016; S 351/2017; S 461/2017; S 639/2017; S 179/2018; S 895/2018; S 137/2019; S 328/2019; S 875/2019; S 27/2021; S 474/2021; S 739/2021; S 1003/2021; S 620/2022; S 672/2022; S 963/2022; S 1034/2022; S 185/2023; S 212/2023; S 769/2023; S 444/2025]

Made on 21 March 2026.

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Second Permanent Secretary,
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[AG/LEGIS/SL/117A/2025/7]

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