

GOODS AND SERVICES TAX: THE LAW AND PRACTICE BY CHARLES LIM, LEUNG  
YEW KWONG, ONG SIM HO AND LIM YEN FANG. [Singapore: Butterworths.  
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THIS is a comprehensive work on the law and practice of GST. It comes in two volumes.

Volume One has twenty-eight chapters of text and three appendices comprising the GST Act, twelve pieces of GST subsidiary legislation and extracts from eleven other statutes that contain references to GST. The structure adopted in these twenty-eight chapters is logical and easy to follow. In these chapters, the authors have comprehensively covered topics such as an overview of GST Act, types of supplies, exports and imports, GST avoidance, interaction with other taxes, registration and administrative compliance. It has a unique section that deals specifically with the impact of GST on legal practice. The GST treatment of some of the more common transactions encountered in legal practice are raised.

Throughout the work, the authors have painstakingly highlighted the sources of law including subsidiary legislation and gazette notifications. Appropriate references to secondary materials such as the official records of parliamentary debates, articles and IRAS Guidebooks are also provided. In addition, references to the United Kingdom Value Added Tax Act ("UK VATA") as well as the relevant court and tribunal decisions have been made. This is appropriate since the GST Act is primarily based on the UK VATA. From time to time, similar references to New Zealand decisions can also be found. Besides the case authorities, readers will also benefit from the authors intimate involvement in the drafting of the GST Act as well as the administration of the tax. The rationale for selected provisions and the background to certain schemes have been clearly explained. The practical details relating to the administration of the tax have also been authoritatively prescribed.

Volume Two contains a compilation of useful materials from different publications. Part I comprises practice notes on GST published since 1994 by the IRAS in a bulletin known as *Compass*. The thirty-seven volumes of basic GST Guidebooks issued to traders in different industries can be found in Part II. The rest of the volume consists of notifications to traders and prescribed forms to be used by traders to comply with the administration of GST.

The approach taken by the authors makes the work attractive to practitioners, students and businessmen. The looseleaf two-volume work will be a one-stop reference work. This work is an invaluable contribution.

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