

**GOODS AND SERVICES TAX ACT
(CHAPTER 117A, SECTION 50(10))**

**GOODS AND SERVICES TAX (BOARD OF REVIEW)
REGULATIONS (REVOKED)**

ARRANGEMENT OF REGULATIONS

Regulation

1. (Revoked)
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[20th December 1993]

(Revoked)

1. (These Regulations were revoked by G.N. No. S 579/2023 with effect from 21/08/2023).

LEGISLATIVE HISTORY
GOODS AND SERVICES TAX (BOARD OF REVIEW)
REGULATIONS (REVOKED)
(CHAPTER 117A, RG 3)

This Legislative History is provided for the convenience of users of the Goods and Services Tax (Board of Review) Regulations. It is not part of these Regulations.

1. G. N. No. S 511/1993 — Goods and Services Tax (Board of Review) Regulations 1993

Date of commencement : 20 December 1993

2. 1994 Revised Edition — Goods and Services Tax (Board of Review) Regulations 1994

Date of operation : 30 March 1994

3. 2001 Revised Edition — Goods and Services Tax (Board of Review) Regulations

Date of operation : 15 September 2001

4. G. N. No. S 810/2004 — Goods and Services Tax (Board of Review) (Amendment) Regulations 2004

Date of commencement : 31 December 2004

5. 2008 Revised Edition — Goods and Services Tax (Board of Review) Regulations

Date of operation : 2 June 2008

6. G.N. No. S 122/2014 — Goods and Services Tax (Board of Review) (Amendment) Regulations 2014

Date of commencement : 7 March 2014

7. G.N. No. S 570/2019 — Goods and Services Tax (Board of Review) (Amendment) Regulations 2019

Date of commencement : 2 September 2019

8. G.N. No. S 28/2021 — Goods and Services Tax (Board of Review) (Amendment) Regulations 2021

Date of commencement : 18 January 2021

9. G.N. No. S 234/2022 — Goods and Services Tax (Board of Review) (Amendment) Regulations 2022

Date of commencement : 1 April 2022

10. G.N. No. S 579/2023 — Goods and Services Tax (Appeals Procedure for Board of Review) Regulations 2023

Date of commencement : 21 August 2023