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## **No. S 1014**

### MERCHANT SHIPPING (MARITIME LABOUR CONVENTION) ACT 2014

### MERCHANT SHIPPING (MARITIME LABOUR CONVENTION) (FORMS, CERTIFICATES AND FEES) (AMENDMENT) REGULATIONS 2022

In exercise of the powers conferred by section 79(1) of the Merchant Shipping (Maritime Labour Convention) Act 2014, the Maritime and Port Authority of Singapore, with the approval of the Minister for Transport, makes the following Regulations:

#### **Citation and commencement**

1. These Regulations are the Merchant Shipping (Maritime Labour Convention) (Forms, Certificates and Fees) (Amendment) Regulations 2022 and come into operation on 1 January 2023.

#### **New regulation 6**

2. In the Merchant Shipping (Maritime Labour Convention) (Forms, Certificates and Fees) Regulations 2014 (G.N. No. S 176/2014), after regulation 5, insert —

#### **“Goods and services tax**

6.—(1) Any goods and services tax that is chargeable under the Goods and Services Tax Act 1993 on any supply of goods or services specified in the Fourth Schedule is calculated based on the rate in force at the time the goods or services are supplied.

(2) In respect of the fee for any supply of goods or services that is chargeable with goods and services tax, an amount equivalent to 1% of the fee (exclusive of such tax) is waived for the period between 1 January 2023 and 31 December 2023 (both dates inclusive).”

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**Amendment of Fourth Schedule**

**3.** In the Fourth Schedule to the Merchant Shipping (Maritime Labour Convention) (Forms, Certificates and Fees) Regulations 2014 —

- (a) replace the Schedule reference with —  
“Regulations 5(1) and 6(1)”;
- (b) in item 2, replace “\$74.90 (inclusive of goods and services tax of \$4.90)” with “\$75.60 (inclusive of goods and services tax)”;
- (c) in item 4, replace “\$107 (inclusive of goods and services tax of \$7)” with “\$108 (inclusive of goods and services tax)”;
- (d) in item 7, replace “\$19.26 (inclusive of goods and services tax of \$1.26)” with “\$19.44 (inclusive of goods and services tax)”.

*[G.N. No. S 24/2017]*

Made on 27 December 2022.

NIAM CHIANG MENG  
*Chairperson,  
Maritime and Port Authority of  
Singapore.*

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