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No. S 1019

PREVENTION OF POLLUTION OF THE SEA ACT 1990

PREVENTION OF POLLUTION OF THE SEA (OIL) (AMENDMENT NO. 3) REGULATIONS 2022

In exercise of the powers conferred by section 34(1) of the Prevention of Pollution of the Sea Act 1990, 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 Prevention of Pollution of the Sea (Oil) (Amendment No. 3) Regulations 2022 and come into operation on 1 January 2023.

Amendment of regulation 2

2. In regulation 2 of the Prevention of Pollution of the Sea (Oil) Regulations 2006 (G.N. No. S 685/2006) (called in these Regulations the principal Regulations), after the definition of "Contracting Party", insert —

""GST" means the goods and services tax chargeable under the Goods and Services Tax Act 1993;".

Replacement of regulation 11 and new regulation 11A

- **3.** In the principal Regulations, replace regulation 11 with
 - "Fees
 - 11.—(1) The fees specified in the Second Schedule are payable to the Director for the services provided by the Director specified in that Schedule.
 - (2) Where GST is chargeable on any supply of services provided by the Director specified in the Second Schedule, GST

is calculated based on the rate in force at the time the services are supplied.

Partial waiver in 2023 due to increase in GST

11A. In respect of the fee for any supply of services specified in the Second Schedule that is chargeable with GST, an amount equivalent to 1% of the fee (exclusive of GST) is waived for the period between 1 January 2023 and 31 December 2023 (both dates inclusive).".

Amendment of Second Schedule

- **4.** In the Second Schedule to the principal Regulations
 - (a) replace the Schedule reference with —

"Regulations 11 and 11A"; and

(b) in item 5, replace "\$14" with "\$15.12 (inclusive of GST)".

[G.N. Nos. S 393/2007; S 26/2008; S 466/2008; S 792/2010; S 399/2011; S 469/2013; S 867/2014; S 800/2015; S 79/2016; S 666/2016; S 112/2018; S 805/2020; S 113/2022; S 835/2022]

Made on 27 December 2022.

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

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