
First published in the *Government Gazette*, Electronic Edition, on 30 December 2022 at 5 pm.

No. S 1035

GOODS AND SERVICES TAX ACT 1993

GOODS AND SERVICES TAX (COMPOSITION OF OFFENCES) (AMENDMENT) REGULATIONS 2022

In exercise of the powers conferred by section 75(3) of the Goods and Services Tax Act 1993, the Minister for Finance makes the following Regulations:

Citation and commencement

1.—(1) These Regulations are the Goods and Services Tax (Composition of Offences) (Amendment) Regulations 2022 and, except for regulation 2(b), come into operation on 1 January 2023.

(2) Regulation 2(b) is deemed to have come into operation on 31 December 2021.

Amendment of regulation 2

2. In regulation 2 of the Goods and Services Tax (Composition of Offences) Regulations (Rg 4) —

(a) after “62B(3),”, insert “62C(1) and (4),”; and

(b) replace “64(1)” with “64”.

[G.N. Nos. S 60/2019; S 876/2019]

Made on 22 December 2022.

LAI WEI LIN
*Second Permanent Secretary,
Ministry of Finance,
Singapore.*

[R060.001.0001v.59; AG/LEGIS/SL/117A/2020/12 Vol. 1]

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