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No. S 161

GOODS AND SERVICES TAX ACT (CHAPTER 117A)

GOODS AND SERVICES TAX (GENERAL) (AMENDMENT NO. 2) REGULATIONS 2015

In exercise of the powers conferred by section 86(1) of the Goods and Services Tax Act, the Minister for Finance makes the following Regulations:

Citation and commencement

1. These Regulations may be cited as the Goods and Services Tax (General) (Amendment No. 2) Regulations 2015 and come into operation on 1 April 2015.

Amendment of regulation 34

2. Regulation 34 of the Goods and Services Tax (General) Regulations (Rg 1) is amended by deleting the words “required to be licensed under the Pawnbrokers Act (Cap. 222)” in paragraph (f) and substituting the words “as defined under the Pawnbrokers Act 2015 (Act 2 of 2015)”.

*[G.N. Nos. S 674/2008; S 32/2009; S 118/2009;
S 626/2009; S 64/2010; S 566/2010; S 827/2010;
S 181/2011; S 691/2011; S 398/2012; S 495/2012;
S 24/2013; S 845/2013; S 783/2014; S 105/2015]*

Made on 26 March 2015.

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(Finance) (Performance),
Ministry of Finance,
Singapore.*

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