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No. S 179

GOODS AND SERVICES TAX ACT (CHAPTER 117A)

GOODS AND SERVICES TAX (GENERAL) (AMENDMENT) REGULATIONS 2018

In exercise of the powers conferred by sections 27, 37B, 41 and 86(1) of the Goods and Services Tax Act, the Minister for Finance makes the following Regulations:

Citation and commencement

1. These Regulations are the Goods and Services Tax (General) (Amendment) Regulations 2018 and come into operation on 1 April 2018.

Amendment of regulation 46A

2. Regulation 46A of the Goods and Services Tax (General) Regulations (Rg 1) is amended —

- (a) by deleting the words “International Enterprise Singapore Board established under section 3 of the International Enterprise Singapore Board Act (Cap. 143B)” in paragraph (1)(a)(iii)(B) and substituting the words “Enterprise Singapore Board established by section 3 of the Enterprise Singapore Board Act 2018 (Act 10 of 2018)”; and
- (b) by deleting the words “International Enterprise Singapore Board” in paragraph (2)(a)(i) and (ii) and substituting in each case the words “Enterprise Singapore Board”.

*[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;
S 161/2015; S 709/2015; S 215/2016; S 622/2016;
S 351/2017; S 461/2017; S 639/2017]*

Made on 27 March 2018.

TAN CHING YEE
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Ministry of Finance,
Singapore.*

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