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## No. S 212

### GOODS AND SERVICES TAX ACT 1993

#### GOODS AND SERVICES TAX (GENERAL) (AMENDMENT NO. 2) REGULATIONS 2023

In exercise of the powers conferred by sections 19(14) and 86(1) of the Goods and Services Tax Act 1993, the Minister for Finance makes the following Regulations:

#### **Citation and commencement**

1. These Regulations are the Goods and Services Tax (General) (Amendment No. 2) Regulations 2023 and come into operation on 28 April 2023.

#### **Amendment of regulation 34**

2. In the Goods and Services Tax (General) Regulations (Rg 1), in regulation 34(*ba*), after “Monetary Authority of Singapore Act 1970”, insert “as in force immediately before 28 April 2023 or under section 4 of the Financial Services and Markets Act 2022”.

*[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; S 179/2018;  
S 895/2018; S 137/2019; S 328/2019; S 875/2019;  
S 27/2021; S 474/2021; S 739/2021; S 1003/2021;  
S 620/2022; S 672/2022; S 963/2022; S 1034/2022;  
S 185/2023]*

Made on 17 April 2023.

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

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