
First published in the Government *Gazette*, Electronic Edition, on 10th May 2016 at 5:00 pm.

No. S 215

GOODS AND SERVICES TAX ACT (CHAPTER 117A)

GOODS AND SERVICES TAX (GENERAL) (AMENDMENT) REGULATIONS 2016

In exercise of the powers conferred by sections 25 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 2016 and come into operation on 1 July 2016.

Amendment of regulation 50B

2. Regulation 50B of the Goods and Services Tax (General) Regulations (Rg 1) is amended —

- (a) by deleting the words “whether in writing” in paragraph (2) and substituting the words “whether by way of service of a notice in writing”; and
- (b) by deleting the words “sections 78 and 79” in paragraph (3) and substituting the words “sections 78, 79 and 82”.

*[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]*

Made on 4 May 2016.

LIM SOO HOON
*Permanent Secretary
(Finance) (Performance),
Ministry of Finance,
Singapore.*

[MF(R) 60.1.0013 Vol. 44; AG/LEGIS/SL/117A/2015/2 Vol. 1]

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