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## **No. S 234**

### **GOODS AND SERVICES TAX ACT 1993**

#### **GOODS AND SERVICES TAX (BOARD OF REVIEW) (AMENDMENT) REGULATIONS 2022**

In exercise of the powers conferred by section 50(10) 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 (Board of Review) (Amendment) Regulations 2022 and come into operation on 1 April 2022.

#### **Miscellaneous amendments**

2. The Goods and Services Tax (Board of Review) Regulations (Rg 3) are amended —

- (a) by deleting the words “Order 38 of the Rules of Courts (Cap. 322, R 5)” in the following provision and substituting the words “Order 15, Rule 4 of the Rules of Court 2021 (G.N. No. S 914/2021)”:

Regulation 10(1);

- (b) by deleting the words “a subpoena to testify or subpoena to produce documents” in the following provision and substituting the words “an order to attend or order to produce documents”:

Regulation 10(1);

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- (c) by deleting the words “Order 59 of the Rules of Courts (Cap. 322, R 5)” in the following provision and substituting the words “Order 21 of the Rules of Court 2021”:

Regulation 15;

- (d) by deleting the word “taxed” in the following provision and substituting the word “assessed”:

Regulation 15;

- (e) by deleting the words “Order 59 of those Rules” in the following provision and substituting the words “Order 21 of those Rules”:

Regulation 15;

- (f) by deleting the word “subpoena” in the following provision and substituting the words “order to attend or order to produce documents”:

Item 2 of the Second Schedule (first column); and

- (g) by deleting the words “issue of a writ of subpoena specified in Appendix B to the Rules of Court (Cap. 322, R 5)” in the following provision and substituting the words “sealing of an order to attend court or order to produce documents specified in Part 1 of the Fourth Schedule to the Rules of Court 2021”:

Item 2 of the Second Schedule (second column).

*[G.N. Nos. S 122/2014; S 570/2019; S 28/2021]*

Made on 28 March 2022.

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

[MOF.LD.LD.2020.MISC.2; AG/LEGIS/SL/117A/2020/6 Vol. 1]

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