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**No. S 236**

**GOODS AND SERVICES TAX VOUCHER FUND ACT  
(CHAPTER 117C)**

**GOODS AND SERVICES TAX VOUCHER FUND  
(AMENDMENT) REGULATIONS 2014**

In exercise of the powers conferred by section 19 of the Goods and Services Tax Voucher Fund Act, the Minister for Finance hereby makes the following Regulations:

**Citation and commencement**

1. These Regulations may be cited as the Goods and Services Tax Voucher Fund (Amendment) Regulations 2014 and shall come into operation on 1st April 2014.

**Amendment of regulation 5**

2. Regulation 5(1) of the Goods and Services Tax Voucher Fund Regulations 2014 (G.N. No. S 5/2014) is amended by deleting “\$24,000” in sub-paragraph (f) and substituting “\$26,000”.

Made this 24th day of March 2014.

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