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First published in the Government *Gazette*, Electronic Edition, on 18 January 2021 at 5 pm.

## **No. S 28**

### **GOODS AND SERVICES TAX ACT (CHAPTER 117A)**

### **GOODS AND SERVICES TAX (BOARD OF REVIEW) (AMENDMENT) REGULATIONS 2021**

In exercise of the powers conferred by section 50(10) 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 (Board of Review) (Amendment) Regulations 2021 and come into operation on 18 January 2021.

#### **Amendment of regulation 3**

2. Regulation 3 of the Goods and Services Tax (Board of Review) Regulations (Rg 3) is amended by inserting, immediately after the words “30 days” in paragraph (c), the words “after the date of the service on the appellant”.

#### **Amendment of First Schedule**

3. The First Schedule to the Goods and Services Tax (Board of Review) Regulations is amended by deleting the words “30 DAYS of the service” and substituting the words “30 DAYS after the date of the service”.

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

Made on 16 January 2021.

TAN CHING YEE  
*Permanent Secretary,  
Ministry of Finance,  
Singapore.*

[R060.001.0013.V 48; AG/LEGIS/SL/117A/2020/6 Vol. 1]

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