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GOODS AND SERVICES TAX VOUCHER FUND ACT 2012

GOODS AND SERVICES TAX VOUCHER FUND (AMENDMENT) REGULATIONS 2024

In exercise of the powers conferred by section 19 of the Goods and Services Tax Voucher Fund Act 2012, the Minister for Finance makes the following Regulations:

Citation and commencement

1. These Regulations are the Goods and Services Tax Voucher Fund (Amendment) Regulations 2024 and come into operation on 9 April 2024.

Amendment of regulation 5

2. In the Goods and Services Tax Voucher Fund Regulations 2014 (G.N. No. S 5/2014) (called in these Regulations the principal Regulations), in regulation 5(1A) —

(a) in sub-paragraph (a), replace sub-paragraph (i) with —

“(i) either —

- (A) is a citizen of Singapore and no other country on 31 December in the year immediately preceding the relevant year; or
- (B) becomes a citizen of Singapore on any day within the period starting on 1 January in the relevant year and ending on 30 December in the relevant year (both dates inclusive) and during that period does not

become a citizen of any other country; and”; and

(b) in sub-paragraph (b), replace sub-paragraph (i) with —

“(i) either —

(A) is a citizen of Singapore on 31 December in the year immediately preceding the relevant year; or

(B) becomes a citizen of Singapore on any day within the period starting on 1 January in the relevant year and ending on 30 December in the relevant year (both dates inclusive);”.

Amendment of regulation 9

3. In the principal Regulations, in regulation 9(1)(a), replace sub-paragraph (i) with —

“(i) either —

(A) is a citizen of Singapore and no other country on 31 December in the year immediately preceding the relevant year; or

(B) becomes a citizen of Singapore on any day within the period starting on 1 January in the relevant year and ending on 30 December in the relevant year (both dates inclusive) and during that period does not become a citizen of any other country; and”.

Amendment of regulation 21

4. In the principal Regulations, in regulation 21(1), replace sub-paragraph (a) with —

“(a) the individual must —

(i) either —

(A) for a cash grant in 2023, 2024 or 2025 — be a citizen of Singapore and no other country on 31 July in the year immediately preceding the relevant year; or

(B) for a cash grant in 2024 or 2025 — become a citizen of Singapore on any day within the period starting on 1 August in the year immediately preceding the relevant year and ending on 30 July in the relevant year (both dates inclusive) and during that period, the individual does not become a citizen of any other country; and

(ii) not cease to be a citizen of Singapore when the individual’s eligibility for the cash grant is assessed;”.

Amendment of regulation 25

5. In the principal Regulations, in regulation 25(2) —

(a) in sub-paragraph (a), replace sub-paragraph (i) with —

“(i) either —

(A) for a cash grant in 2022, 2023, 2024, 2025 or 2026 — is a citizen of Singapore and no other country on 31 July in the relevant year; or

(B) for a cash grant in 2023, 2024, 2025 or 2026 — becomes a

citizen of Singapore on any day within the period starting on 1 August in the relevant year and ending on 30 July in the year immediately after the relevant year (both dates inclusive) and during that period does not become a citizen of any other country; and”;

(b) in sub-paragraph (b), replace sub-paragraph (i) with —

“(i) either —

(A) for a cash grant in 2022, 2023, 2024, 2025 or 2026 — is a citizen of Singapore on 31 July in the relevant year; or

(B) for a cash grant in 2023, 2024, 2025 or 2026 — becomes a citizen of Singapore on any day within the period starting on 1 August in the relevant year and ending on 30 July in the year immediately after the relevant year (both dates inclusive);”.

Amendment of regulation 29

6. In the principal Regulations, in regulation 29(2) —

(a) in sub-paragraph (a), before “the individual”, insert “in the case of an individual mentioned in paragraph (1)(c)(i),”;

(b) in sub-paragraph (a), replace sub-paragraph (i) with —

“(i) either —

(A) for a contribution in 2023, 2024 or 2025 — is a citizen of Singapore and no other

country on 31 July in the year immediately preceding the relevant year; or

- (B) for a contribution in 2024 or 2025 — becomes a citizen of Singapore on any day within the period starting on 1 August in the year immediately preceding the relevant year and ending on 30 July in the relevant year (both dates inclusive) and during that period does not become a citizen of any other country; and”;

(c) in sub-paragraph (b), replace sub-paragraph (i) with —

“(i) either —

- (A) for a contribution in 2023, 2024 or 2025 — is a citizen of Singapore on 31 July in the year immediately preceding the relevant year; or
- (B) for a contribution in 2024 or 2025 — becomes a citizen of Singapore on any day within the period starting on 1 August in the year immediately preceding the relevant year and ending on 30 July in the relevant year (both dates inclusive); and”.

[G.N. Nos. S 236/2014; S 191/2015; S 127/2017; S 128/2017; S 567/2022; S 616/2023; S 868/2023]

Made on 8 April 2024.

TAN CHING YEE
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Ministry of Finance,
Singapore.*

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