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No. S 461

GOODS AND SERVICES TAX ACT (CHAPTER 117A)

GOODS AND SERVICES TAX (GENERAL) (AMENDMENT NO. 2) REGULATIONS 2017

In exercise of the powers conferred by section 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 No. 2) Regulations 2017 and come into operation on 22 August 2017.

Amendment of regulation 64

2. Regulation 64(4) of the Goods and Services Tax (General) Regulations (Rg 1) is amended by deleting the words “bank or banks” in the definition of “prime lending rate” and substituting the words “financial institution or financial institutions”.

*[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; S 215/2016; S 622/2016;
S 351/2017]*

Made on 17 August 2017.

TAN CHING YEE
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Ministry of Finance,
Singapore.*

[R60.1.0001.V56; AG/LEGIS/SL/117A/2015/2 Vol. 1]

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