
First published in the *Government Gazette*, Electronic Edition, on 30 June 2021 at 5 pm.

No. S 474

GOODS AND SERVICES TAX ACT (CHAPTER 117A)

GOODS AND SERVICES TAX (GENERAL) (AMENDMENT NO. 2) REGULATIONS 2021

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 2021 and come into operation on 1 July 2021.

Amendment of regulation 34

2. Regulation 34 of the Goods and Services Tax (General) Regulations (Rg 1) is amended by deleting paragraph (b) and substituting the following paragraphs:

- “(b) a merchant bank that holds a merchant bank licence, or is treated as having been granted a merchant bank licence, under the Banking Act;
- (ba) a financial institution required to be approved under section 28 of the Monetary Authority of Singapore Act (Cap. 186);”.

[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; S 461/2017; S 639/2017; S 179/2018; S 895/2018; S 137/2019; S 328/2019; S 875/2019; S 27/2021]

Made on 15 June 2021.

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

[R032.018.2183.V21; R060.001.0013.V 48;
AG/LEGIS/SL/117A/2020/3 Vol. 1]

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