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No. S 570

GOODS AND SERVICES TAX ACT (CHAPTER 117A)

GOODS AND SERVICES TAX (BOARD OF REVIEW) (AMENDMENT) REGULATIONS 2019

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 2019 and come into operation on 2 September 2019.

Deletion and substitution of regulation 4

2. Regulation 4 of the Goods and Services Tax (Board of Review) Regulations (Rg 3) (called in these Regulations the principal Regulations) is deleted and the following regulation substituted therefor:

“Fees

4.—(1) Every petition of appeal lodged under section 51(1)(b) of the Act must be accompanied by the fee specified in item 1 of the Second Schedule.

(2) Every notification given under regulation 10(1) must be accompanied by the fee specified in item 2 of the Second Schedule.

(3) The fees mentioned in paragraphs (1) and (2) must be paid to the Secretary in the manner directed by the Secretary.

(4) Where —

- (a) a cheque or any other authorisation for the payment of the fee mentioned in paragraph (1) or (2) is subsequently dishonoured or revoked; and
- (b) payment of the fee is not received by the Secretary within 7 days after the date the appellant is notified of such dishonour or revocation,

the petition of appeal or notification is deemed as not having been lodged or given.”.

Amendment of regulation 10

3. Regulation 10 of the principal Regulations is amended by deleting paragraph (3).

Amendment of Second Schedule

4. The Second Schedule to the principal Regulations is amended by deleting the Schedule reference and substituting the following Schedule reference:

“Regulation 4(1) and (2)”.

[G.N. No. S 122/2014]

Made on 19 August 2019.

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

[MF R43.002.0004 v.9; AG/LEGIS/SL/117A/2015/6 Vol. 1]

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