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No. S 60

GOODS AND SERVICES TAX ACT
(CHAPTER 117A)

GOODS AND SERVICES TAX
(COMPOSITION OF OFFENCES)
(AMENDMENT) REGULATIONS 2019

In exercise of the powers conferred by section 75(3) 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 (Composition of Offences) (Amendment) Regulations 2019 and come into operation on 1 February 2019.

Amendment of regulation 2

2. Regulation 2 of the Goods and Services Tax (Composition of Offences) Regulations (Rg 4) is amended —

- (a) by deleting “59” and substituting the words “59(1) and (2)”;
- (b) by deleting “64,” and substituting the words “64(1), 64A(1), (2) and (4),”;
- (c) by deleting the words “and 82(5)” and substituting the words “, 82(5), 83I(4) and 84(2D) (other than a continuing offence under section 84(2D))”; and

(d) by deleting the words “regulations 62” and substituting the words “regulations 62(1)”.

Made on 30 January 2019.

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

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