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No. S 672

GOODS AND SERVICES TAX ACT 1993

GOODS AND SERVICES TAX (GENERAL) (AMENDMENT NO. 2) REGULATIONS 2022

In exercise of the powers conferred by sections 19(14) and 86(1) of the Goods and Services Tax Act 1993, 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 2022 and come into operation on 31 August 2022.

Amendment of regulation 25

2. In regulation 25(1) of the Goods and Services Tax (General) Regulations (Rg 1), in the definition of “motor car” —

(a) in paragraph (f), delete “and” at the end; and

(b) after paragraph (f), insert —

“(fa) a used motor car supplied or imported for the purpose of being let on hire; and”.

*[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; S 474/2021; S 739/2021; S 1003/2021;
S 620/2022]*

Made on 5 August 2022.

LAI WEI LIN
*Second Permanent Secretary,
Ministry of Finance,
Singapore.*

[R60.1.0001 v.59; AG/LEGIS/SL/117A/2020/3 Vol. 5]

(To be presented to Parliament under section 86(2) of the Goods and Services Tax Act 1993).