
First published in the *Government Gazette*, Electronic Edition, on 22 November 2023 at 5 pm.

No. S 749

GOODS AND SERVICES TAX ACT 1993

GOODS AND SERVICES TAX (NOTICE TO ATTEND COURT) REGULATIONS 2023

ARRANGEMENT OF REGULATIONS

Regulation

1. Citation and commencement
 2. Prescribed information
-

In exercise of the powers conferred by section 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 (Notice to Attend Court) Regulations 2023 and come into operation on 1 January 2024.

Prescribed information

2. A notice served on a person to attend court under section 73A of the Act must contain the following information:

- (a) the name, identification number and address of the person;
- (b) the offence that the person is alleged to have committed;
- (c) the sentence provided under the Act for that offence;
- (d) the date and time at which the person must attend court and the description of the court;
- (e) the consequence under section 73A(5) of the Act if the person fails to comply with the notice;
- (f) the name and designation of the person issuing the notice.

Made on 8 November 2023.

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

[AG/LEGIS/SL/117A/2020/15 Vol. 1]

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