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No. S 765

PREVENTION OF POLLUTION OF THE SEA ACT 1990

PREVENTION OF POLLUTION OF THE SEA (GARBAGE) (AMENDMENT NO. 2) REGULATIONS 2024

In exercise of the powers conferred by section 34 of the Prevention of Pollution of the Sea Act 1990, the Maritime and Port Authority of Singapore, with the approval of the Minister for Transport, makes the following Regulations:

Citation and commencement

1. These Regulations are the Prevention of Pollution of the Sea (Garbage) (Amendment No. 2) Regulations 2024 and come into operation on 1 October 2024.

Amendment of regulation 2

2. In the Prevention of Pollution of the Sea (Garbage) Regulations 2012 (G.N. No. S 663/2012) (called in these Regulations the principal Regulations), in regulation 2, after the definition of “Garbage Record Book”, insert —

“ “GST” means the goods and services tax chargeable under the Goods and Services Tax Act 1993;”.

Amendment of regulation 9

3. In the principal Regulations, in regulation 9 —

(a) renumber the regulation as paragraph (1) of that regulation;
and

(b) after paragraph (1), insert —

“(2) Where GST is chargeable on any supply of services provided by the Director specified in the Second Schedule, GST is calculated based on the rate in force at the time the services are supplied.”.

New regulation 9A

4. In the principal Regulations, after regulation 9, insert —

“Temporary partial waiver for certain fees

9A. In respect of the fee specified in item 1(b) of the Second Schedule, an amount equivalent to 9% of the fee (exclusive of GST) is waived for the period between 1 October 2024 and 31 December 2025 (both dates inclusive).”.

Amendment of Second Schedule

5. In the principal Regulations, in the Second Schedule —

- (a) replace the Schedule reference with —

“Regulations 9 and 9A”; and

- (b) replace item 1 with —

“1. Review and approval of garbage management plan, garbage record book and other documents:

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| (a) for a vessel that falls within the meaning of a “ship” under section 21(4)(a) of the Goods and Services Tax Act 1993 | \$60 per hour or part of an hour |
| (b) for a vessel that does not fall within the meaning of a “ship” under section 21(4)(a) of the Goods and Services Tax Act 1993 | \$65.40 per hour or part of an hour”. |

[G.N. Nos. S 471/2013; S 797/2015; S 668/2016; S 114/2018; S 807/2020; S 116/2022; S 364/2024]

Made on 26 September 2024.

NIAM CHIANG MENG
*Chairperson,
Maritime and Port Authority of
Singapore.*

[MPA 46/06.C05/NWT; AG/LEGIS/SL/243/2020/3]