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No. S 769

GOODS AND SERVICES TAX ACT 1993

GOODS AND SERVICES TAX (GENERAL) (AMENDMENT NO. 3) REGULATIONS 2023

In exercise of the powers conferred by sections 37(5) 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. 3) Regulations 2023 and come into operation on 1 January 2024.

Amendment of regulation 101

2. In the Goods and Services Tax (General) Regulations (Rg 1) (called in these Regulations the principal Regulations), in regulation 101(2), replace “fee specified in the Schedule for the attendance of the authorised officer at” with “fee specified in the Schedule for the attendance of one or more authorised officers in connection with”.

Amendment of regulation 103I

3. In the principal Regulations, in regulation 103I(4), replace “fee specified in the Schedule for the attendance of the authorised officer at” with “fee specified in the Schedule for the attendance of one or more authorised officers in connection with”.

Amendment of First Schedule

4. In the principal Regulations, in the First Schedule —

(a) replace paragraphs 2, 3 and 4 with —

- “2. Bonded warehouse licence granted to a licensee, where the average value of all the goods stored in all the warehouses to which the licence relates in the period of 12 months immediately preceding the date of application for or renewal of the licence (as the case may be) is more than \$1 million but less than \$5 million and the licence is —
- | | |
|--|-------------------|
| (a) for a period starting before 1 January 2024 | \$2,500 per annum |
| (b) for a period starting on or after 1 January 2024 but before 1 January 2025 | \$2,990 per annum |
| (c) for a period starting on or after 1 January 2025 | \$3,480 per annum |
3. Bonded warehouse licence granted to a licensee, where the average value of all the goods stored in all the warehouses to which the licence relates in the period of 12 months immediately preceding the date of application for or renewal of the licence (as the case may be) is \$5 million or more and the licence is —
- | | |
|--|-------------------|
| (a) for a period starting before 1 January 2024 | \$4,000 per annum |
| (b) for a period starting on or after 1 January 2024 but before 1 January 2025 | \$4,785 per annum |
| (c) for a period starting on or after 1 January 2025 | \$5,570 per annum |

4. Bonded warehouse licences where paragraphs 1, 2 and 3 do not apply and the licence is —

- (a) for a period starting before 1 January 2024 \$1,000 per annum
- (b) for a period starting on or after 1 January 2024 but before 1 January 2025 \$1,195 per annum
- (c) for a period starting on or after 1 January 2025 \$1,390 per annum”; and

(b) replace paragraphs 5 and 5A with —

- “5. For the attendance of one or more authorised officers in connection with the destruction of goods (including the surveying of the goods before and after their destruction) \$29 per half hour (or part of a half hour) of continuous attendance at the destruction and any survey”.

[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; S 672/2022; S 963/2022; S 1034/2022; S 185/2023; S 212/2023]

Made on 28 November 2023.

LAI WEI LIN
*Second 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 1993).