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INLAND REVENUE AUTHORITY OF SINGAPORE ACT 1992

INLAND REVENUE AUTHORITY OF SINGAPORE (COMPOSITION OF OFFENCES) REGULATIONS 2024

ARRANGEMENT OF REGULATIONS

Regulation

1. Citation and commencement
 2. Compoundable offences
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In exercise of the powers conferred by section 31 of the Inland Revenue Authority of Singapore Act 1992, the Inland Revenue Authority of Singapore, with the approval of the Minister for Finance, makes the following Regulations:

Citation and commencement

1. These Regulations are the Inland Revenue Authority of Singapore (Composition of Offences) Regulations 2024 and come into operation on 1 November 2024.

Compoundable offences

2. An offence under section 17F(1), (3) or (5), 17G(2)(a), 17H(13)(a), (15) or (19) or 17M(4) or (9) of the Act may be compounded by the Authority in accordance with section 28A of the Act.

Made on 25 October 2024.

TAN CHING YEE
Chairperson,
Inland Revenue Authority
of Singapore.

[R032.001.2702.V1; AG/LEGIS/SL/138A/2020/4]