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No. S 868

GOODS AND SERVICES TAX VOUCHER FUND ACT 2012

GOODS AND SERVICES TAX VOUCHER FUND (AMENDMENT NO. 2) REGULATIONS 2023

In exercise of the powers conferred by section 19 of the Goods and Services Tax Voucher Fund Act 2012, the Minister for Finance makes the following Regulations:

Citation and commencement

1. These Regulations are the Goods and Services Tax Voucher Fund (Amendment No. 2) Regulations 2023 and come into operation on 1 January 2024.

Amendment of regulation 5

2. In the Goods and Services Tax Voucher Fund Regulations 2014 (G.N. No. S 5/2014) (called in these Regulations the principal Regulations), in regulation 5(1)(d), replace “\$21,000” with “\$25,000”.

Amendment of regulation 9

3. In the principal Regulations, in regulation 9(1)(d), replace “\$21,000” with “\$25,000”.

Amendment of regulation 21

4. In the principal Regulations, in regulation 21(1), replace sub-paragraph (d) with —

“(d) for a cash grant in 2023, on 31 July 2022, the individual’s residence is a property with an annual value not exceeding \$21,000;

- (da) for a cash grant in 2024 or 2025, on 31 July in the year immediately preceding that year, the individual's residence is a property with an annual value not exceeding \$25,000;”.

Amendment of Schedule

5. In the principal Regulations, in the Schedule —

- (a) in Parts I and II, replace “\$13,000 or less” with “Less than or equal to \$21,000”;
- (b) in Parts I and II, replace “Above \$13,000 and up to \$21,000” with “More than \$21,000 but less than or equal to \$25,000”;
- (c) in Part V, replace “Less than or equal to \$13,000” with “Less than or equal to \$21,000”; and
- (d) in Part V, replace “More than \$13,000 but less than or equal to \$21,000” with “More than \$21,000 but less than or equal to \$25,000”.

*[G.N. Nos. S 236/2014; S 191/2015; S 127/2017;
S 128/2017; S 567/2022; S 616/2023]*

Made on 15 December 2023.

TAN CHING YEE
*Permanent Secretary,
Ministry of Finance,
Singapore.*

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