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No. S 876

**GOODS AND SERVICES TAX ACT
(CHAPTER 117A)**

**GOODS AND SERVICES TAX
(COMPOSITION OF OFFENCES)
(AMENDMENT NO. 2) REGULATIONS 2019**

In exercise of the powers conferred by section 75(3) of the Goods and Services Tax Act, the Minister for Finance makes the following Regulations:

Citation and commencement

1. These Regulations are the Goods and Services Tax (Composition of Offences) (Amendment No. 2) Regulations 2019 and come into operation on 1 January 2020.

Amendment of regulation 2

2. Regulation 2 of the Goods and Services Tax (Composition of Offences) Regulations (Rg 4) is amended by inserting, immediately after “62(1),”, “62A(2), 62B(3),”.

[G.N. No. S 60/2019]

Made on 30 December 2019.

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

[R060.001.0013.V 48; AG/LEGIS/SL/117A/2015/14 Vol. 1]

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