

**GOODS AND SERVICES TAX ACT
(CHAPTER 117A, SECTION 75(3))**

**GOODS AND SERVICES TAX (COMPOSITION OF OFFENCES)
REGULATIONS**

ARRANGEMENT OF REGULATIONS

Regulation

1. Citation
 2. Offences which may be compounded
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[20th December 1993]

Citation

1. These Regulations may be cited as the Goods and Services Tax (Composition of Offences) Regulations.

Offences which may be compounded

2. The offences referred to in sections 44(4), 46(6), 59(1) and (2), 61, 62(1), 63, 64(1), 64A(1), (2) and (4), 66, 81(4), 82(5), 83I(4) and 84(2D) (other than a continuing offence under section 84(2D)) of the Act and regulations 62(1) and 108 of the Goods and Services Tax (General) Regulations (Rg 1) may be compounded by the Comptroller of Goods and Services Tax or any person authorised by him in accordance with section 75(1) of the Act.

[G.N. Nos. S 512/93; S 452/96; S 378/2001]

[S 60/2019 wef 01/02/2019]

LEGISLATIVE HISTORY
GOODS AND SERVICES TAX (COMPOSITION OF OFFENCES)
REGULATIONS
(CHAPTER 117A, RG 4)

This Legislative History is provided for the convenience of users of the Goods and Services Tax (Composition of Offences) Regulations. It is not part of these Regulations.

1. G. N. No. S 512/1993 — Goods and Services Tax (Composition of Offences) Regulations 1993

Date of commencement : 20 December 1993

2. 1994 Revised Edition — Goods and Services Tax (Composition of Offences) Regulations 1994

Date of operation : 30 March 1994

3. G. N. No. S 452/1996 — Goods and Services Tax (Composition of Offences) (Amendment) Regulations 1996

Date of commencement : 18 October 1996

4. G. N. No. S 378/2001 — Goods and Services Tax (Composition of Offences) (Amendment) Regulations 2001

Date of commencement : 8 August 2001

5. 2001 Revised Edition — Goods and Services Tax (Composition of Offences) Regulations

Date of operation : 15 September 2001

6. G.N. No. S 60/2019 — Goods and Services Tax (Composition of Offences) (Amendment) Regulations 2019

Date of commencement : 1 February 2019