

**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
-

[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), 62A(2), 62B(3), 62C(1) and (4), 63, 64, 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]

[S 876/2019 wef 01/01/2020]

[S 1035/2022 wef 31/12/2021]

[S 1035/2022 wef 01/01/2023]

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
- 7. G.N. No. S 876/2019 — Goods and Services Tax (Composition of Offences) (Amendment No. 2) Regulations 2019**

Date of commencement : 1 January 2020
- 8. G.N. No. S 1035/2022 — Goods and Services Tax (Composition of Offences) (Amendment) Regulations 2022**

Date of commencement : 31 December 2021
- 9. G.N. No. S 1035/2022 — Goods and Services Tax (Composition of Offences) (Amendment) Regulations 2022**

Date of commencement : 1 January 2023