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**No. S 4**

GOODS AND SERVICES TAX VOUCHER FUND ACT  
(CHAPTER 117C)

GOODS AND SERVICES TAX VOUCHER FUND  
(COMPOSITION OF OFFENCES) REGULATIONS 2014

ARRANGEMENT OF REGULATIONS

Regulation

1. Citation and commencement
  2. Compoundable offences
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In exercise of the powers conferred by section 18(3) of the Goods and Services Tax Voucher Fund Act, the Minister for Finance hereby makes the following Regulations:

**Citation and commencement**

1. These Regulations may be cited as the Goods and Services Tax Voucher Fund (Composition of Offences) Regulations 2014 and shall come into operation on 3rd January 2014.

**Compoundable offences**

2. An offence under section 10(2) of the Act may be compounded by a public officer authorised by the Minister under section 18(1) of the Act.

Made this 31st day of December 2013.

LIM SOO HOON  
*Permanent Secretary  
(Finance) (Performance),  
Ministry of Finance,  
Singapore.*

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