

First published in the Government *Gazette*, Electronic Edition, on 31 December 2020 at 12 noon.

No. S 1108

GOODS AND SERVICES TAX ACT (CHAPTER 117A)

GOODS AND SERVICES TAX (BAIL AND PERSONAL BOND) (AMENDMENT) REGULATIONS 2020

In exercise of the powers conferred by section 86(1) 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 (Bail and Personal Bond) (Amendment) Regulations 2020 and come into operation on 1 January 2021.

Amendment of regulation 5

2. Regulation 5 of the Goods and Services Tax (Bail and Personal Bond) Regulations 2019 (G.N. No. S 557/2019) is amended by deleting the words “hours of” in paragraph (b) and substituting the words “hours after”.