
First published in the Government *Gazette*, Electronic Edition, on 31 January 2019 at 5 pm.

No. S 60

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

**GOODS AND SERVICES TAX
(COMPOSITION OF OFFENCES)
(AMENDMENT) 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) Regulations 2019 and come into operation on 1 February 2019.

Amendment of regulation 2

2. Regulation 2 of the Goods and Services Tax (Composition of Offences) Regulations (Rg 4) is amended —

- (a) by deleting “59” and substituting the words “59(1) and (2)”;
- (b) by deleting “64,” and substituting the words “64(1), 64A(1), (2) and (4),”;
- (c) by deleting the words “and 82(5)” and substituting the words “, 82(5), 83I(4) and 84(2D) (other than a continuing offence under section 84(2D))”; and