

---

First published in the Government *Gazette*, Electronic Edition, on 25 April 2019 at 5 pm.

---

## No. S 328

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

#### GOODS AND SERVICES TAX (GENERAL) (AMENDMENT NO. 2) REGULATIONS 2019

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 (General) (Amendment No. 2) Regulations 2019 and come into operation on 2 May 2019.

#### **Amendment of First Schedule**

2. Item 5 of the First Schedule to the Goods and Services Tax (General) Regulations (Rg 1) is deleted and the following items substituted therefor:

- |  |   |
|--|---|
| “5. For the attendance of authorised officers whilst the survey of goods prior to and after destruction is in progress | For each authorised officer, \$20 per half hour or part thereof of the officer’s continuous attendance at the survey        |
| 5A. For the attendance of authorised officers whilst the destruction of goods is in progress                           | For each authorised officer, \$40 per half hour or part thereof of the officer’s continuous attendance at the destruction”. |

*[G.N. Nos. S 674/2008; S 32/2009; S 118/2009; S 626/2009; S 64/2010; S 566/2010; S 827/2010; S 181/2011; S 691/2011; S 398/2012; S 495/2012; S 24/2013; S 845/2013; S 783/2014; S 105/2015; S 161/2015; S 709/2015; S 215/2016; S 622/2016; S 351/2017; S 461/2017; S 639/2017; S 179/2018; S 895/2018; S 137/2019]*