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

**GOODS AND SERVICES TAX
(GENERAL) (AMENDMENT) REGULATIONS 2017**

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) Regulations 2017 and come into operation on 1 July 2017.

Amendment of regulation 50

2. Regulation 50 of the Goods and Services Tax (General) Regulations (Rg 1) (called in these Regulations the principal Regulations) is amended —

(a) by deleting sub-paragraph (a) of paragraph (1A) and substituting the following sub-paragraphs:

“(a) the tourist purchases the goods before 1 July 2017;

(aa) the tourist makes an application for a refund of the tax through the taxable person under paragraph (1)(a) before 1 July 2017;

(ab) the tourist declares that Singapore is his country of embarkation to which he will not return via the same voyage on the same ship, with his cruise itinerary as documentary proof thereof;