
First published in the Government *Gazette*, Electronic Edition, on 5th December 2016 at 5:00 pm.

No. S 622

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

**GOODS AND SERVICES TAX (GENERAL)
(AMENDMENT NO. 2) REGULATIONS 2016**

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 2016 and come into operation on 6 December 2016.

Amendment of regulation 101

2. Regulation 101(1A) of the Goods and Services Tax (General) Regulations (Rg 1) is amended by deleting the words “, if the total value of the goods to be destroyed does not exceed \$10,000” and substituting the words “in any particular case or class of cases”.

Amendment of regulation 103I

3. Regulation 103I(3) of the Goods and Services Tax (General) Regulations is amended by deleting the words “, if the total value of the goods to be destroyed does not exceed \$10,000” and substituting the words “in any particular case or class of cases”.

*[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]*