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GOODS AND SERVICES TAX ACT (CHAPTER 117A)

GOODS AND SERVICES TAX (GENERAL) (AMENDMENT) REGULATIONS 2011

In exercise of the powers conferred by section 86(1) of the Goods and Services Tax Act, the Minister for Finance hereby makes the following Regulations:

Citation and commencement

1. These Regulations may be cited as the Goods and Services Tax (General) (Amendment) Regulations 2011 and shall come into operation on 1st April 2011.

Deletion and substitution of Part VII

2. Part VII of the Goods and Services Tax (General) Regulations (Rg 1) is deleted and the following Part substituted therefor:

“PART VII

TOURIST REFUND SCHEME

Division 1 — General

Definitions of this Part

47. In this Part —

“airport” means the Changi International Airport or Seletar Airport, as the case may be;

“application form” means the application form referred to in regulations 50(1)(a);

“approved central refund agency” means an approved central refund agency referred to in regulation 50E(1);