

Goods and Services Tax (General) (Amendment No. 2) Regulations 2002

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No. S 427

GOODS AND SERVICES TAX ACT (CHAPTER 117A)

GOODS AND SERVICES TAX (GENERAL) (AMENDMENT NO. 2) REGULATIONS 2002

In exercise of the powers conferred by sections 37(3) and 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 No. 2) Regulations 2002 and shall come into operation on 28th August 2002.

Amendment of regulation 101

2. Regulation 101 of the Goods and Services Tax (General) Regulations (Rg 1) is amended by inserting, immediately after paragraph (1), the following paragraph:

“(1A) Notwithstanding paragraph (1), the Comptroller may, in his discretion, waive the requirement for the presence of an authorised officer, if the total value of the goods to be destroyed does not exceed \$10,000.”.

[G. N. No. S 261/2002]

Made this 22nd day of August 2002.