

**Goods and Services Tax (Composition of Offences) (Amendment) Regulations  
1996**

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**Enacting Formula**

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**No. S 452**

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

**GOODS AND SERVICES (COMPOSITION OF OFFENCES) (AMENDMENT)  
REGULATIONS 1996**

In exercise of the powers conferred by section 75(3) of the Goods and Services Tax Act, the Minister for Finance hereby makes the following Regulations:

**1.** These Regulations may be cited as the Goods and Services Tax (Composition of Offences) (Amendment) Regulations 1996 and shall come into operation on 18th October 1996.

**2.** Regulation 2 of the Goods and Services Tax (Composition of Offences) Regulations is amended by inserting, immediately after the word “Act” in the second line, the words “and regulation 96 of the Goods and Services Tax (General) Regulations”.

*[Rg 4.]*

*[Rg 1.]*

Made this 14th day of October 1996.

**NGIAM TONG DOW**