

Goods and Services Tax (Bail and Personal Bond) Regulations 2019

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No. S 557

GOODS AND SERVICES TAX ACT (CHAPTER 117A)

GOODS AND SERVICES TAX
(BAIL AND PERSONAL BOND)
REGULATIONS 2019

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 (Bail and Personal Bond) Regulations 2019 and come into operation on 20 August 2019.

Definition

2. In these Regulations, unless the context otherwise requires, “released person” means any person who is released on bail or on the person’s personal bond.

When person may be released on bail or personal bond

3.—(1) When any person is arrested by the Comptroller, a specially authorised officer or a specially authorised customs officer (called in these Regulations an arresting officer) and the person is prepared at any time to give bail in accordance with regulation 4, the person must be released on bail by a Magistrate or the arresting officer.

(2) Instead of taking bail from the person, the Magistrate or arresting officer may release the person if the person signs a personal bond without any surety in accordance with regulation 4.

Bond to be executed

4.—(1) Before any person is released on bail, a bond for such sum of money as a Magistrate or an arresting officer thinks sufficient must be executed by the person and every surety required by the Magistrate or arresting officer to execute the bond.

(2) Before any person is released on personal bond without any surety, the person must —

- (a) execute a bond for such sum of money as a Magistrate or an arresting officer thinks sufficient; and
- (b) provide such security as may be required by the Magistrate or arresting officer.

(3) The Magistrate or arresting officer may impose such conditions as he or she thinks necessary before releasing a person on bail or on personal bond.