

# **Goods and Services Tax (Composition of Offences) Regulations**

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### **GOODS AND SERVICES TAX (COMPOSITION OF OFFENCES) REGULATIONS**

**Rg 4**

**G.N. No. S 512/1993**

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## **Citation**

**1.** These Regulations may be cited as the Goods and Services Tax (Composition of Offences) Regulations.

## **Offences which may be compounded**

**2.** The offences referred to in sections 44(4), 46(6), 59(1) and (2), 61, 62(1), 62A(2), 62B(3), 63, 64(1), 64A(1), (2) and (4), 66, 81(4), 82(5), 83I(4) and 84(2D) (other than a continuing offence under section 84(2D)) of the Act and regulations 62(1) and 108 of the Goods and Services Tax (General) Regulations (Rg 1) may be compounded by the