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

**GOODS AND SERVICES TAX (GENERAL)
(AMENDMENT NO. 2) REGULATIONS 2021**

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 (General) (Amendment No. 2) Regulations 2021 and come into operation on 1 July 2021.

Amendment of regulation 34

2. Regulation 34 of the Goods and Services Tax (General) Regulations (Rg 1) is amended by deleting paragraph (b) and substituting the following paragraphs:

- “(b) a merchant bank that holds a merchant bank licence, or is treated as having been granted a merchant bank licence, under the Banking Act;
- (ba) a financial institution required to be approved under section 28 of the Monetary Authority of Singapore Act (Cap. 186);”.

*[G.N. Nos. S 674/2008; S 32/2009; S 118/2009;
S 626/2009; S 64/2010; S 566/2010; S 827/2010;
S 181/2011; S 691/2011; S 398/2012; S 495/2012;
S 24/2013; S 845/2013; S 783/2014; S 105/2015;
S 161/2015; S 709/2015; S 215/2016; S 622/2016;
S 351/2017; S 461/2017; S 639/2017; S 179/2018;
S 895/2018; S 137/2019; S 328/2019; S 875/2019;
S 27/2021]*