

---

First published in the *Government Gazette*, Electronic Edition, on 18 January 2021 at 5 pm.

---

## **No. S 27**

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

#### **GOODS AND SERVICES TAX (GENERAL) (AMENDMENT) 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) Regulations 2021 and come into operation on 18 January 2021.

#### **Amendment of regulation 63**

2. Regulation 63 of the Goods and Services Tax (General) Regulations (Rg 1) is amended —

- (a) by deleting the words “and (3)” in paragraph (1) and substituting the words “, (3) and (4)”;
- (b) by inserting, immediately after the words “paragraph (1)” in paragraphs (2) and (3), the words “and subject to paragraph (4)”;
- (c) by inserting, immediately after paragraph (3), the following paragraphs:

“(4) Where, before the expiry of the period within which the Comptroller is required to make the payment as required by paragraph (1), (2) or (3) (as the case may be), the Comptroller reasonably suspects (whether or not as a result of information given pursuant to any request) that the payment relates to credit for any input tax on any supply made to the