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**No. S 876**

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

**GOODS AND SERVICES TAX  
(COMPOSITION OF OFFENCES)  
(AMENDMENT NO. 2) REGULATIONS 2019**

In exercise of the powers conferred by section 75(3) 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 (Composition of Offences) (Amendment No. 2) Regulations 2019 and come into operation on 1 January 2020.

**Amendment of regulation 2**

**2.** Regulation 2 of the Goods and Services Tax (Composition of Offences) Regulations (Rg 4) is amended by inserting, immediately after “62(1),”, “62A(2), 62B(3),”.

*[G.N. No. S 60/2019]*