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

**GOODS AND SERVICES TAX (GENERAL)
(AMENDMENT) REGULATIONS 2018**

In exercise of the powers conferred by sections 27, 37B, 41 and 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 2018 and come into operation on 1 April 2018.

Amendment of regulation 46A

2. Regulation 46A of the Goods and Services Tax (General) Regulations (Rg 1) is amended —

- (a) by deleting the words “International Enterprise Singapore Board established under section 3 of the International Enterprise Singapore Board Act (Cap. 143B)” in paragraph (1)(a)(iii)(B) and substituting the words “Enterprise Singapore Board established by section 3 of the Enterprise Singapore Board Act 2018 (Act 10 of 2018)”; and
- (b) by deleting the words “International Enterprise Singapore Board” in paragraph (2)(a)(i) and (ii) and substituting in each case the words “Enterprise Singapore Board”.

*[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]*