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**No. S 127**

**GOODS AND SERVICES TAX VOUCHER FUND ACT  
(CHAPTER 117C)**

**GOODS AND SERVICES TAX VOUCHER FUND  
(AMENDMENT) REGULATIONS 2017**

In exercise of the powers conferred by section 19 of the Goods and Services Tax Voucher Fund Act, the Minister for Finance makes the following Regulations:

**Citation and commencement**

**1.** These Regulations are the Goods and Services Tax Voucher Fund (Amendment) Regulations 2017 and come into operation on 1 April 2017.

**Amendment of regulation 5**

**2.** Regulation 5(1) of the Goods and Services Tax Voucher Fund Regulations 2014 (G.N. No. S 5/2014) is amended by deleting “\$26,000” in sub-paragraph (f) and substituting “\$28,000”.

*[G.N. Nos. S 236/2014; S 191/2015]*

Made on 24 March 2017.

**TAN CHING YEE**  
*Permanent Secretary,*  
*Ministry of Finance,*  
*Singapore.*