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

**GOODS AND SERVICES TAX
(BOARD OF REVIEW)
(AMENDMENT) REGULATIONS 2014**

In exercise of the powers conferred by section 50(10) of the Goods and Services Tax Act, the Minister for Finance hereby makes the following Regulations:

Citation and commencement

1. These Regulations may be cited as the Goods and Services Tax (Board of Review) (Amendment) Regulations 2014 and shall come into operation on 7th March 2014.

Amendment of regulation 10

2. Regulation 10(1) of the Goods and Services Tax (Board of Review) Regulations (Rg 3) is amended by deleting the words “Subordinate Courts” and substituting the words “State Courts”.

Amendment of regulation 15

3. Regulation 15 of the Goods and Services Tax (Board of Review) Regulations is amended by deleting the words “Subordinate Courts” and substituting the words “State Courts”.

Made this 25th day of February 2014.

PETER ONG
*Permanent Secretary,
Ministry of Finance,
Singapore.*

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(To be presented to Parliament under section 86(2) of the Goods and Services Tax Act).