

Goods and Services Tax (General) (Amendment No. 2) Regulations 2009

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No. S 118

GOODS AND SERVICES TAX ACT (CHAPTER 117A)

GOODS AND SERVICES TAX (GENERAL) (AMENDMENT NO. 2) REGULATIONS 2009

In exercise of the powers conferred by section 86(1) 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 (General) (Amendment No. 2) Regulations 2009 and shall come into operation on 24th March 2009.

New regulation 98A

2. The Goods and Services Tax (General) Regulations (Rg 1) are amended by inserting, immediately after regulation 98, the following regulation:

“Permitted activities in bonded warehouse

98A.—(1) Operations which are necessary to preserve goods stored in a bonded warehouse, improve their packaging or marketable quality or prepare them for shipment may, with the approval of an officer authorised by the Comptroller and subject to such conditions as the officer may impose, be carried out while the