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

**GOODS AND SERVICES TAX (GENERAL) (AMENDMENT NO.
2) REGULATIONS 2008**

In exercise of the powers conferred by sections 21A(1), 38(5) and 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 2008 and shall come into operation on 1st January 2009.

Amendment of regulation 33

2. Regulation 33 of the Goods and Services Tax (General) Regulations (Rg 1, 2008 Ed.) (referred to in these Regulations as the principal Regulations) is amended by inserting, immediately after the words “unit trust” in paragraph (g), the words “or business trust”.

Deletion and substitution of regulation 104A

3. Regulation 104A of the principal Regulations is deleted and the following regulation substituted therefor:

“Acquisition by real estate investment trust

104A.—(1) A taxable supply of immovable property shall be a prescribed supply for the purpose of section 38(5) of the Act if it is made by any person —

(a) to the trustee of a real estate investment trust, where the real estate investment trust —

(i) is listed on the Singapore Exchange; or