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No. S 316

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

**GOODS AND SERVICES TAX
(GENERAL) (AMENDMENT NO. 2)
REGULATIONS 2003**

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 2003 and shall come into operation on 1st July 2003.

Deletion of regulation 106

2. Regulation 106 of the Goods and Services Tax (General) Regulations (Rg 1) is deleted.

Amendment of regulation 108

3. Regulation 108 of the Goods and Services Tax (General) Regulations is amended by deleting the words “103H, 103I or 106” and substituting the words “103H or 103I”.

[G.N. Nos. S 261/2002; S 427/2002; S 648/2002; S 182/2003]

Made this 1st day of July 2003.

LIM SIONG GUAN
*Permanent Secretary,
Ministry of Finance,
Singapore.*

[MOF (R) R60.1.0013 Vol. 19; AG/LEG/SL/117A/2003/2 Vol. 1]

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