

Goods and Services Tax (Composition of Offences) Regulations

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GOODS AND SERVICES TAX ACT (CHAPTER 117A, SECTION 75(3))

GOODS AND SERVICES TAX (COMPOSITION OF OFFENCES) REGULATIONS

Rg 4

G.N. No. S 512/1993

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Citation

1. These Regulations may be cited as the Goods and Services Tax (Composition of Offences) Regulations.

Offences which may be compounded

2. The offences referred to in sections 44(4), 46(6), 59, 61, 62(1), 63, 64, 66, 81(4) and 82(5) of the Act and regulations 62 and 108 of the Goods and Services Tax (General) Regulations (Rg 1) may be compounded by the Comptroller of Goods and Services Tax or any person authorised by him in accordance with section 75(1) of the Act.

[G.N. Nos. S 512/93; S 452/96; S 378/2001]