

SALES TAX (COMPOUNDING OF OFFENCES) (AMENDMENT) (NO. 2) REGULATIONS 2024

PU(A) 366

27 November 2024

IN exercise of the powers conferred by subsection 95(1) of the Sales Tax Act 2018 [Act 806], the Minister, with the approval of the Public Prosecutor, makes the following regulations:

Citation and commencement

- 1(1) These regulations may be cited as the **Sales Tax (Compounding of Offences) (Amendment) (No. 2) Regulations 2024**.
- 1(2) These Regulations come into operation on 1 December 2024.

Amendment of First Schedule

- 2 The Sales Tax (Compounding of Offences) Regulations 2018 [*P.U. (A) 220/2018*] are amended in the First Schedule—
 - (a) In paragraph (a), by inserting after subparagraph (vi) the following subparagraph:

“(via) subsection 49A(3);”;

and
 - (b) in paragraph (b)—
 - (i) in subparagraph (viii), by deleting the word “and” at the end of the subparagraph;
 - (ii) in subparagraph (ix), by substituting for the full stop at the end of the subparagraph a semicolon; and
 - (iii) by inserting after subparagraph (ix) the following subparagraph:

“(x) subregulation 17A(6).”.