

SALES TAX (AMENDMENT) REGULATIONS 2022

PU (A) 259
12 August 2022

IN exercise of the powers conferred by section 106 of the Sales Tax Act 2018 [Act 806], the Minister makes the following regulations:

Citation and commencement

1(1) These regulations may be cited as the **Sales Tax (Amendment) Regulations 2022**.

1(2) These Regulations come into operation on 15 August 2022.

Substitution of regulation 10

2 The Sales Tax Regulations 2018 [*P.U. (A) 203/2018*], which are referred to as the “principal Regulations” in these Regulations, are amended by substituting for regulation 10 the following regulation:

“Furnishing of returns

10(1) A return made under regulation 9 shall be furnished to the Director General through electronic service or in any manner as the Director General may determine.

10(2) A return shall be deemed to be furnished when such return has been received by the Director General through the electronic service or in any manner as the Director General may determine.”.

Amendment of regulation 12

3 Regulation 12 of the principal Regulations is amended—

(a) by substituting for subregulation (1) the following subregulation:

“(1) Payment of sales tax in respect of any return made under section 26 of the Act, surcharge, penalty, fee or any other money payable under the Act shall be made by electronic banking or in any manner as the Director General may determine.”;

(b) by deleting subregulations (2) and (3);

(c) in subregulation (4), by substituting for paragraphs (a) and (b) the following paragraphs:

“(a) where payment is made through electronic banking, the amount shall be deemed not to have been received until such amount is lodged to the credit of the Director General; or

(b) where payment is made in any manner as the Director General may determine, the amount shall be deemed not to have been received notwithstanding any receipt given until such amount is duly paid to the Director General.”; and

(d) in subregulation (5), by deleting the words “or (2)”.

Amendment of regulation 17

4 Regulation 17 of the principal Regulations is amended in subregulation (1)—

(a) in subparagraph (a)(ii), by inserting after the words “the taxable goods” the words “from registered manufacturer”; and

(b) in paragraph (g), by substituting for the words “after payment of sales tax” the word “purchase”.