GOODS AND SERVICES TAX (GENERAL) (AMENDMENT NO. 2) REGULATIONS 2026

S.L. 407 of 2026

Presented to Parliament pursuant to section 86(2) of the Goods and Services Tax Act 1993.
Ordered by Parliament to lie upon the Table:

17 August 2026

(Vide Notification No. S 485 in the Gazette Subsidiary Legislation Supplement No. 28 of 10 July 2026).

GOODS AND SERVICES TAX ACT 1993

GOODS AND SERVICES TAX
(GENERAL) (AMENDMENT NO. 2)
REGULATIONS 2026

In exercise of the powers conferred by sections 25(1) and 86(1) of the Goods and Services Tax Act 1993, the Minister for Finance makes the following Regulations:

Citation and commencement

1.—(1) These Regulations are the Goods and Services Tax (General) (Amendment No. 2) Regulations 2026.

(2) Regulation 2(*a*) comes into operation on 7 July 2026.

(3) Regulation 2(*b*), (*c*) and (*d*) comes into operation on 15 July 2026.

Amendment of regulation 47

2. In the Goods and Services Tax (General) Regulations 1993, in regulation 47 —

(*a*) replace the definition of "cruise terminal" with —

" "cruise terminal" means —

(*a*) the Marina Bay Cruise Centre Singapore;

(*b*) the International Passenger Terminal at Singapore Cruise Centre (HarbourFront); or

(*c*) the International Passenger Terminal at Harbourfront Centre,

as the case may be;";

(*b*) in the definition of "cruise terminal", in paragraph (*a*), insert "or" at the end;

(*c*) in the definition of "cruise terminal", in paragraph (*b*), replace "; or" at the end with a comma; and

(*d*) in the definition of "cruise terminal", delete paragraph (*c*).

Made on 10 June 2026.

NGIAM SIEW YING
Second Permanent Secretary,
Ministry of Finance,
Singapore.

[EP.007.018.001; C.07.12.02.001.V002;
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(To be presented to Parliament under section 86(2) of the Goods and Services Tax Act 1993).

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