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**No. S 570**

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

**GOODS AND SERVICES TAX  
(BOARD OF REVIEW) (AMENDMENT)  
REGULATIONS 2019**

In exercise of the powers conferred by section 50(10) of the Goods and Services Tax Act, the Minister for Finance makes the following Regulations:

**Citation and commencement**

1. These Regulations are the Goods and Services Tax (Board of Review) (Amendment) Regulations 2019 and come into operation on 2 September 2019.

**Deletion and substitution of regulation 4**

2. Regulation 4 of the Goods and Services Tax (Board of Review) Regulations (Rg 3) (called in these Regulations the principal Regulations) is deleted and the following regulation substituted therefor:

**“Fees**

4.—(1) Every petition of appeal lodged under section 51(1)(b) of the Act must be accompanied by the fee specified in item 1 of the Second Schedule.

(2) Every notification given under regulation 10(1) must be accompanied by the fee specified in item 2 of the Second Schedule.

(3) The fees mentioned in paragraphs (1) and (2) must be paid to the Secretary in the manner directed by the Secretary.