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First published in the Government *Gazette*, Electronic Edition, on 10th May 2016 at 5:00 pm.

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## **No. S 215**

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

### **GOODS AND SERVICES TAX (GENERAL) (AMENDMENT) REGULATIONS 2016**

In exercise of the powers conferred by sections 25 and 86(1) 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 (General) (Amendment) Regulations 2016 and come into operation on 1 July 2016.

#### **Amendment of regulation 50B**

2. Regulation 50B of the Goods and Services Tax (General) Regulations (Rg 1) is amended —

- (a) by deleting the words “whether in writing” in paragraph (2) and substituting the words “whether by way of service of a notice in writing”; and
- (b) by deleting the words “sections 78 and 79” in paragraph (3) and substituting the words “sections 78, 79 and 82”.

*[G.N. Nos. S 674/2008; S 32/2009; S 118/2009;  
S 626/2009; S 64/2010; S 566/2010; S 827/2010;  
S 181/2011; S 691/2011; S 398/2012; S 495/2012;  
S 24/2013; S 845/2013; S 783/2014; S 105/2015;  
S 161/2015; S 709/2015]*