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**No. S 105**

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

**GOODS AND SERVICES TAX  
(GENERAL) (AMENDMENT)  
REGULATIONS 2015**

In exercise of the powers conferred by sections 21(7A), 41 and 86(1) of the Goods and Services Tax Act, the Minister for Finance hereby makes the following Regulations:

**Citation and commencement**

1. These Regulations may be cited as the Goods and Services Tax (General) (Amendment) Regulations 2015 and come into operation on 1 April 2015.

**Amendment of regulation 77**

2. Regulation 77 of the Goods and Services Tax (General) Regulations (Rg 1) (referred to in these Regulations as the principal Regulations) is amended —

(a) by inserting, immediately after paragraph (1), the following paragraph:

“(1A) Where a taxable person displays, advertises, publishes or quotes, in relation to any supply of goods or services he makes or intends to make, both of the following prices:

(a) the price of the supply which includes the tax that is chargeable on the supply under the Act;

(b) the price of the supply which excludes the tax that is chargeable on the supply under the Act,

then the taxable person shall, in the display, advertisement, publication or quote, give the price