

# **Goods and Services Tax (General) (Amendment No. 3) Regulations 2007**

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**No. S 540**

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

### **GOODS AND SERVICES TAX (GENERAL) (AMENDMENT NO. 3) REGULATIONS 2007**

In exercise of the powers conferred by sections 41 (1)(a), (4)(ba) and (e) 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 No. 3) Regulations 2007 and shall come into operation on 8th October 2007.

#### **Amendment of regulation 53**

2. Regulation 53 of the Goods and Services Tax (General) Regulations (Rg 1) (referred to in these Regulations as the principal Regulations) is amended —