

# **Goods and Services Tax (Board of Review) (Amendment) Regulations 2004**

## **Table of Contents**

### **Enacting Formula**

#### **1 Citation and commencement**

#### **2 Amendment of regulation 3**

#### **3 New regulation 3A**

#### **4 Amendment of regulation 9**

#### **5 Amendment of regulation 11**

#### **6 Amendment of regulation 13**

#### **7 Deletion of Schedule and new First and Second Schedules**

**No. S 810**

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

### **GOODS AND SERVICES TAX (BOARD OF REVIEW) (AMENDMENT) REGULATIONS 2004**

In exercise of the powers conferred by section 50(10) 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 (Board of Review) (Amendment) Regulations 2004 and shall come into operation on 31st December 2004.

### **Amendment of regulation 3**

2. Regulation 3 of the Goods and Services Tax (Board of Review) Regulations (Rg 3) (referred to in these Regulations as the principal Regulations) is amended by deleting the word “Schedule” in paragraph (a) and substituting the words “First Schedule”.

### **New regulation 3A**

3. The principal Regulations are amended by inserting, immediately after regulation 3, the following regulation:

#### **“Fees for petition of appeal**

**3A.** Every petition of appeal lodged under section 51 of the Act shall be accompanied by the fee specified in item 1 in the Second Schedule and such fee shall be payable to the Accountant-General.”.

### **Amendment of regulation 9**

4. Regulation 9 of the principal Regulations is amended —

- (a) by deleting the words “7 clear days” in paragraph (1) and substituting the words “14 clear days”; and
- (b) by deleting paragraph (2) and substituting the following paragraphs:

“(2) The request of the Secretary referred to in paragraph (1) shall specify the documents (if any) that the witness is to produce to the Board.

(3) The fee specified in item 2 in the Second Schedule for the issue of the subpoena shall be paid to the Secretary by the person requiring the witness to attend before the Board.”.

### **Amendment of regulation 11**

5. Regulation 11 of the principal Regulations is amended by deleting the words “the Chairman or the member of the Board who presided at the hearing of the appeal” and substituting the words “the Chairman, the Deputy Chairman or such other member of the Board who presided at the hearing of the appeal, as the case may be”.

### **Amendment of regulation 13**

6. Regulation 13 (1) of the principal Regulations is amended by deleting the words “the Chairman or the member of the Board presiding at the appeal” and substituting the words “the Chairman, the Deputy Chairman or such other member of the Board presiding