

# **Goods and Services Tax (General) (Amendment) Regulations 2004**

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**No. S 237**

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

### **GOODS AND SERVICES TAX (GENERAL) (AMENDMENT) REGULATIONS 2004**

In exercise of the powers conferred by section 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 2004 and shall come into operation on 1st May 2004.

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

2. Regulation 2 of the Goods and Services Tax (General) Regulations (Rg 1) is amended by deleting the words “in the certificate of registration issued to him” in the definition of “registration number” and substituting the words “in relation to the registration of that person”.

#### **Amendment of heading to Part X**

3. The heading to Part X of the Goods and Services Tax (General) Regulations is