

Goods and Services Tax (General) (Amendment No. 3) Regulations 2002

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No. S 648

GOODS AND SERVICES TAX ACT (CHAPTER 117A)

GOODS AND SERVICES TAX (GENERAL) (AMENDMENT NO. 3) REGULATIONS 2002

In exercise of the powers conferred by sections 39 (4) and 41 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 2002 and shall come into operation on 1st January 2003.

Amendment of regulation 12

2. The Goods and Services Tax (General) Regulations (Rg 1) are amended —

- (a) by inserting, immediately after the word “change” in the 6th line of regulation 12, the words “or within such longer period as the Comptroller may allow”; and
- (b) by renumbering regulation 12 as paragraph (1) of that regulation, and by inserting immediately thereafter the following paragraph: