

# **Goods and Services Tax (Composition of Offences) (Amendment) Regulations 2001**

## **Table of Contents**

## **Enacting Formula**

### **1 Citation and commencement**

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

**No. S 378**

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

## **GOODS AND SERVICES TAX (COMPOSITION OF OFFENCES) (AMENDMENT) REGULATIONS 2001**

In exercise of the powers conferred by section 75(3) 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 (Composition of Offences) (Amendment) Regulations 2001 and shall come into operation on 8th August 2001.

### **Amendment of regulation 2**

2. Regulation 2 of the Goods and Services Tax (Composition of Offences) Regulations (Rg 4) is amended by deleting the words “regulation 96” and substituting the words “regulations 50 and 96”.

*[G.N. No. S 452/96]*

Made this 6th day of August 2001.