

Goods and Services Tax (General) (Amendment No. 2) Regulations 2001

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No. S 182

GOODS AND SERVICES TAX ACT (CHAPTER 117A)

GOODS AND SERVICES TAX (GENERAL) (AMENDMENT NO. 2) REGULATIONS 2001

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 No. 2) Regulations 2001 and shall come into operation on 1st April 2001.

Amendment of Schedule

2. The Schedule to the Goods and Services Tax (General) Regulations (Rg 1) is amended by deleting “\$18,000” in item 1 and substituting “\$23,000”.

[G.N. Nos. S 108/94; S 244/94; S 174/95; S 491/95; S 400/98; S 361/99; S 371/99; S 461/99; S 7/2000; S 160/2000; S 576/2000; S 137/2001]

Made this 29th day of March 2001.

LIM SIONG GUAN