

Goods and Services Tax (General) (Amendment) Regulations 2001

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No. S 137

GOODS AND SERVICES TAX ACT (CHAPTER 117A)

GOODS AND SERVICES TAX (GENERAL) (AMENDMENT) REGULATIONS 2001

In exercise of the powers conferred by sections 41 (1) and (4) and 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 2001 and shall come into operation on 1st April 2001.

Amendment of regulation 13

2. Regulation 13(1) of the Goods and Services Tax (General) Regulations (Rg 1) is amended —

- (a) by inserting the word “and” at the end of sub-paragraph (c);
- (b) by deleting the word “; and” at the end of sub-paragraph (d) and substituting a full-stop; and
- (c) by deleting sub-paragraph (e).