

Goods and Services Tax (General) (Amendment No. 2) Regulations 1999

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No. S 371

GOODS AND SERVICES TAX ACT (CHAPTER 117A)

GOODS AND SERVICES TAX (GENERAL) (AMENDMENT NO. 2) REGULATIONS 1999

In exercise of the powers conferred by sections 44 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 No. 2) Regulations 1999 and shall come into operation on 15th September 1999.

Amendment of regulation 67

2. Regulation 67(1) of the Goods and Services Tax (General) Regulations (Rg 1) (referred to in these Regulations as the principal Regulations) is amended by inserting, immediately after the word “receipt” in the 3rd line, the words “the registration number