

Goods and Services Tax (General) (Amendment No. 3) Regulations 1999

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No. S 461

GOODS AND SERVICES TAX ACT (CHAPTER 117A)

GOODS AND SERVICES TAX (GENERAL) (AMENDMENT NO. 3) REGULATIONS 1999

In exercise of the powers conferred by section 19(12) of the Goods and Services Tax Act, the Minister for Finance hereby makes the following Regulations:

Citation and commencement

1.—(1) These Regulations may be cited as the Goods and Services Tax (General) (Amendment No. 3) Regulations 1999.

(2) Regulation 2(*a*) and (*c*) of these Regulations shall be deemed to have come into operation on 1st April 1998.

(3) Regulation 2(*b*) of these Regulations shall be deemed to have come into operation on 1st July 1999.

Amendment of regulation 25

2. Regulation 25(1) of the Goods and Services Tax (General) Regulations (Rg 1) is amended —

(*a*) by inserting, immediately after the word “registered” in paragraph (*a*) of