

Goods and Services Tax (General) (Amendment) Regulations 2006

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No. S 394

GOODS AND SERVICES TAX ACT (CHAPTER 117A)

GOODS AND SERVICES TAX (GENERAL) (AMENDMENT) REGULATIONS 2006

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) Regulations 2006 and shall come into operation on 1st July 2006.

Deletion and substitution of regulation 44

2. Regulation 44 of the Goods and Services Tax (General) Regulations (Rg 1) is deleted and the following regulation substituted therefor:

“Goods removed from bonded warehouse by persons approved under Major Exporter Scheme or Third Party Logistics Company Scheme

44.—(1) Without prejudice to regulation 100(3), a person who holds a licence for a bonded warehouse under regulation 94 (referred to in this regulation as the