

Goods and Services Tax (General) (Amendment) Regulations 2005

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No. S 646

GOODS AND SERVICES TAX ACT (CHAPTER 117A)

GOODS AND SERVICES TAX (GENERAL) (AMENDMENT) REGULATIONS 2005

In exercise of the powers conferred under 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 2005 and shall come into operation on 7th October 2005.

Amendment of regulation 10

2. Regulation 10 of the Goods and Services Tax (General) Regulations (Rg 1) (referred to in these Regulations as the principal Regulations) is amended by deleting paragraph (2) and substituting the following paragraph:

“(2) The particulars of the tax chargeable on a supply of goods described in paragraph 6 of the Second Schedule to the Act shall be provided —