

**Goods and Services Tax (Composition of Offences) (Amendment) Regulations
2001**

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No. S 378

**GOODS AND SERVICES TAX ACT
(CHAPTER 117A)**

**GOODS AND SERVICES TAX (COMPOSITION OF OFFENCES) (AMENDMENT)
REGULATIONS 2001**

In exercise of the powers conferred by section 75(3) 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 (Composition of Offences) (Amendment) Regulations 2001 and shall come into operation on 8th August 2001.

Amendment of regulation 2

2. Regulation 2 of the Goods and Services Tax (Composition of Offences) Regulations (Rg 4) is amended by deleting the words “regulation 96” and substituting the words “regulations 50 and 96”.

[G.N. No. S 452/96]

Made this 6th day of August 2001.