

# **Goods and Services Tax (General) (Amendment) Regulations 2001**

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**No. S 137**

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

### **GOODS AND SERVICES TAX (GENERAL) (AMENDMENT) REGULATIONS 2001**

In exercise of the powers conferred by sections 41 (1) and (4) 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) Regulations 2001 and shall come into operation on 1st April 2001.

#### **Amendment of regulation 13**

2. Regulation 13(1) of the Goods and Services Tax (General) Regulations (Rg 1) is amended —

- (a) by inserting the word “and” at the end of sub-paragraph (c);
- (b) by deleting the word “; and” at the end of sub-paragraph (d) and substituting a full-stop; and
- (c) by deleting sub-paragraph (e).