



A New Tax System (Goods and Services Tax) Amendment Regulations 2007 (No. 1)

Select Legislative Instrument 2007 No. 175

I, PHILIP MICHAEL JEFFERY, Governor-General of the Commonwealth of Australia, acting with the advice of the Federal Executive Council, make the following Regulations under the *A New Tax System (Goods and Services Tax) Act 1999*.

Dated 21 June 2007

P. M. JEFFERY
Governor-General

By His Excellency's Command

PETER CRAIG DUTTON
Minister for Revenue and Assistant Treasurer

1 Name of Regulations

These Regulations are the *A New Tax System (Goods and Services Tax) Amendment Regulations 2007 (No. 1)*.

2 Commencement

These Regulations commence on 1 July 2007.

3 Amendment of A New Tax System (Goods and Services Tax) Regulations 1999

Schedule 1 amends the *A New Tax System (Goods and Services Tax) Regulations 1999*.

Schedule 1 Amendment

(regulation 3)

[1] After regulation 29-70.02

insert

29-80.01 Value of taxable supply (Act ss 29-80 (1))

For subsection 29-80 (1) of the Act, the amount of \$75 is specified.