



# **A New Tax System (Goods and Services Tax) Amendment Regulations 2010 (No. 1)**

**Select Legislative Instrument 2010 No. 206**

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I, QUENTIN BRYCE, 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 8 July 2010

QUENTIN BRYCE  
Governor-General

By Her Excellency's Command

NICK SHERRY  
Assistant Treasurer

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**1 Name of Regulations**

These Regulations are the *A New Tax System (Goods and Services Tax) Amendment Regulations 2010 (No. 1)*.

**2 Commencement**

These Regulations are taken to have commenced on 1 July 2010.

**3 Application**

The amendments made by Schedule 1 apply in relation to net amounts for tax periods starting on or after 1 July 2010.

**4 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 Amendments**

(regulation 3)

**[1] Regulation 29-70.01**

*omit*

**[2] Regulation 29-70.02**

*omit*