





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

**Select Legislative Instrument 2007 No. 175**

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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

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**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.