

## **PART I**

### **PRELIMINARY**

#### **Short title and commencement**

**1.** (1) This Act may be cited as the Goods and Services Tax Act 2014.

(2) This Act comes into operation on a date to be appointed by the Minister by notification in the *Gazette* and the Minister may appoint different dates for the coming into operation of different parts or different provisions of this Act.

(3) The Minister may, by notification in the *Gazette*, appoint the effective date for the imposition of the goods and services tax under this Act (hereinafter referred to as the “effective date”).