

GOODS AND SERVICES TAX ACT 2014
GOODS AND SERVICES TAX REGULATIONS 2014

IN exercise of the powers conferred by section 177 of the Goods and Services Tax Act 2014 [Act 762], the Minister makes the following regulations:

PART I
PRELIMINARY

Citation and commencement

1. (1) These regulations may be cited as the **Goods and Services Tax Regulations 2014**.

(2) Except for regulations 11 and 12, and Parts VI, VII, VIII, IX and X, these Regulations come into operation on 1 July 2014.

(3) Regulations 11 and 12, and Parts VI, VII, VIII, IX and X come into operation on 1 April 2015.