



# A New Tax System (Goods and Services Tax) Amendment Regulation 2013 (No. 1)<sup>1</sup>

## Select Legislative Instrument 2013 No. 6

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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 regulation under the *A New Tax System (Goods and Services Tax) Act 1999*.

Dated 14 February 2013

QUENTIN BRYCE  
Governor-General

By Her Excellency's Command

DAVID BRADBURY  
Assistant Treasurer

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**1 Name of regulation**

This regulation is the *A New Tax System (Goods and Services Tax) Amendment Regulation 2013 (No. 1)*.

**2 Commencement**

This regulation commences on the day after it is registered.

**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 Amendments**

(section 3)

**[1] Regulation 168-5.05**

*substitute*

**168-5.05 Tax invoice**

- (1) The acquisition may consist of one or more acquisitions from the same registered entity for which the acquirer holds one or more tax invoices.
- (2) Each acquisition must be accompanied by a tax invoice.

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**[2] Regulation 168-5.09**

*omit*

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*insert*

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**[3] After Part 6-3**

*insert*

## **Part 6-4 Transitional arrangements**

### **120-0.00 Operation of Schedule 15**

Schedule 15 makes transitional arrangements in relation to amendments of these Regulations.

**[4] Schedule 5, table 1, SB rule 2, column 3, subparagraph (b) (i)**

*omit*

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*insert*

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**[5] Schedule 5, table 1, SB rule 5, column 3**

*omit*

30th

*insert*

60th

**[6] After Schedule 12**

*insert*

**Schedule 15 Transitional arrangements**

(regulation 120-0.00)

**Part 1 Amendments made by *A New Tax System (Goods and Services Tax) Amendment Regulation 2013 (No. )***

**101 Operation of Schedule 1**

The amendments of these Regulations made by Schedule 1 to the *A New Tax System (Goods and Services Tax) Amendment Regulation 2013 (No. )* apply in relation to an acquisition of goods that occurs 60 days or more after the day those regulations commence.

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**Note**

1. All legislative instruments and compilations are registered on the Federal Register of Legislative Instruments kept under the *Legislative Instruments Act 2003*. See [www.comlaw.gov.au](http://www.comlaw.gov.au).