



A New Tax System (Goods and Services Tax) Amendment Regulation 2013 (No. 2)¹

Select Legislative Instrument 2013 No. 7

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

Section 1

1 Name of regulation

This regulation is the *A New Tax System (Goods and Services Tax) Amendment Regulation 2013 (No. 2)*.

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] Schedule 7, Part 5, item 1

omit

[2] Schedule 7, Part 5, items 2 and 3

renumber as items 1 and 2

[3] Schedule 7, after Part 5

insert

Part 5A Example for item 7A in the table in regulation 40-5.09

Item	Example
1	An indemnity that is not a contract of insurance
2	<i>A New Tax System (Goods and Services Tax) Amendment Regulation 2013 (No. 2)</i>

2013, 7

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.