

Goods and Services Tax Amendment Act (No 2) 1988

Public Act 1988 No 15
Date of assent 24 March 1988

Contents

	Page
Title	1
1 Short Title and commencement	1

An Act to amend the Goods and Services Tax Act 1985

1 Short Title and commencement

- (1) This Act may be cited as the Goods and Services Tax Amendment Act (No 2) 1988, and shall be read together with and deemed part of the Goods and Services Tax Act 1985 (hereinafter referred to as the principal Act).
- (2) This Act shall come into force on the 17th day of March 1988.

2

- (1) *This subsection substituted section 15, and inserted section 15A, of the principal Act.*
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- (9) Section 13 of the Goods and Services Tax Amendment Act 1986 and section 14 of the Goods and Services Tax Amendment Act 1988 are hereby repealed.
- (10) For the purposes of sections 15 and 15A of the principal Act (as enacted by subsection (1) of this section),—
- (a) Any registered person who has been determined to be in any taxable period category before the commencement of this Act shall continue in that category, unless and until that person's category is changed pursuant to section 15A of the principal Act (as so enacted); and
 - (b) The reference in subsection (5)(a) of section 15A of the principal Act (as so enacted) to the last day of any taxable period is a reference to the last day of any taxable period whose last day occurs on or after the date of commencement of this Act.