

No. 2 of 2004.

Goods and Services Tax (Amendment) Act 2004.

Certified on: 11.02.05



INDEPENDENT STATE OF PAPUA NEW GUINEA.

No. of 2004.

Goods and Services Tax (Amendment) Act 2004.

ARRANGEMENT OF SECTIONS.

1. Interpretation (Amendment of Section 2).
2. Other Returns (Amendment of Section 64).
3. Assessment of Tax (Amendment of Section 67).



INDEPENDENT STATE OF PAPUA NEW GUINEA.

AN ACT

entitled

Goods and Services Tax (Amendment) Act 2004,

Being an Act to amend the *Goods and Services Tax Act 2003,*

MADE by the National Parliament.

1. INTERPRETATION (AMENDMENT OF SECTION 2).

Section 2 of the Principal Act is amended in the definition of “ further additional tax” by inserting after the words “Section 100” the following:-

“ or Section 95(6);”.

2. OTHER RETURNS (AMENDMENT OF SECTION 64).

Section 64 of the Principal Act is amended by repealing the figure “27” and replacing it with the following figure:-

“29”.

3. ASSESMENT OF TAX (AMENDMENT OF SECTION 67).

Section 67 of the Principal Act is amended, in Subsection (6), by repealing the word “Commissioner” and replacing it with the following:-

“Omission”.

Goods and Services Tax (Amendment)

I hereby certify that the above is a fair print of the ***Goods and Services Tax (Amendment) Act 2004*** which has been made by the National Parliament.

Clerk of the National Parliament.

I hereby certify that the ***Goods and Services Tax (Amendment) Act 2004*** was made by the National Parliament on 24 November 2004.

Speaker of the National Parliament.